

## Deferral or instalment payment of tax in cases of serious economic damage

(Please read the instructions before completing the form.)

Taxable person information													
Registered name:													
Address:													
Tax identification number:	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>												
Telephone number:		Email address:											
Authorised representative information													
Registered name/full name:													
Address:													
Tax identification number:	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>												
Telephone number:		Email address:											

### Application information

Owing to long-term illiquidity or loss of ability to generate revenue due to reasons beyond my influence, I am at risk of suffering serious economic damage, which would be prevented by a deferral or instalment payment of tax. Therefore, I request the tax authority to authorise with regard to my tax liability  
(mark one of the options below with an x):

- a deferral for the period of \_\_\_\_ months (not more than 24);
- payment in \_\_\_\_ monthly instalments (not more than 24).

Should the tax authority not grant the abovementioned request, I propose as an alternative  
(mark one of the options below with an x):

- a deferral for the period of \_\_\_\_ months (not more than 24);
- payment in \_\_\_\_ monthly instalments (not more than 24);
- none of the above.

On the basis of a final court decision on the approval of an agreement on preventive financial restructuring or a final decision on approved simplified compulsory composition in accordance with the act governing financial operations, insolvency proceedings and compulsory winding-up procedures, I request the tax authority to authorise with regard to my tax liability

- payment in \_\_\_\_ monthly instalments (not more than 60).

### Tax liability information

I hereby request the tax authority to grant the application for the following tax liabilities:

*(Enter the data in the relevant fields)*

Tax type	Tax amount	Decision, tax return or other document imposing the tax liability

### Information on seasonal activity

I declare that *(mark one of the options below with an x)*:

- I carry out a seasonal activity during the period from \_\_\_\_\_ to \_\_\_\_\_;
- I do not carry out a seasonal activity.

### Fulfilment of criteria for approving a deferral or instalment payment of tax

#### 1. LONG-TERM ILLIQUIDITY

I demonstrate long-term illiquidity with:

- 1)  **the balance sheet and the profit and loss account** made  
*(mark one of the options below with an x):*
- on the last day of the month preceding the filing of the application,
- for the previous financial year;  
*(only if, by complying with the rule that the balance sheet and the profit and loss account should be made on the last day of the month preceding the filing of application, the profit and loss account would apply to a period shorter than three months)*

*(Enter the information from the balance sheet and the profit and loss account)*

	Amount (EUR)
Capital	
Long-term assets	
Short-term assets	

## DEFERRAL/INSTALMENTS – LP

Short-term liabilities	
Provisions	
Long-term accruals and deferred income	
Long-term liabilities	
Inventories	
Short-term financial liabilities	
Short-term operating liabilities	
Total revenues	
Total expenses	
Total profit or loss	
Depreciation	

- 2)  **statement of transactions and balance on the transaction accounts and of any savings or term deposits in banks or savings banks abroad for the period of six months prior to the filing of the application**

*(Enter the data from the statement for the transaction account held abroad)*

	Amounts (in EUR) for the period of six months prior to the filing of the application
Inflows	
Outflows	
Cash on the date of filing the application	

- 3)  **statement of all outstanding liabilities indicating the amounts and dates of maturity**
- 4)  **other facts** *(specify if you are demonstrating long-term illiquidity with other facts):*

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## 2. LOSS OF ABILITY TO GENERATE REVENUE DUE TO REASONS BEYOND THE TAXABLE PERSON'S INFLUENCE

As a taxable person I have lost the ability to generate revenue due to the following reasons beyond my influence

*(mark one or more of the options below with an x):*

- bankruptcy or compulsory composition proceedings initiated at my key business partners;
- measures taken by a foreign country in whose market I generate revenue which may give rise to long-term illiquidity;
- long-term inability to carry out my activity due to illness;
- key contracting partners have not fulfilled their contractual obligations or have terminated contracts and I am enforcing claims against them in court or these actions are the result of alleged criminal offences of contracting partners for which a bill of indictment has been filed in criminal proceedings;

DEFERRAL/INSTALMENTS – LP

- extraordinary and unforeseen events in markets where I generate most of my revenue;
- natural or other unforeseen disasters;
- other (*specify if you wish to demonstrate the fulfilment of this criterion with other facts*):

**3. DEFERRAL OR INSTALMENT PAYMENT OF TAX COULD HELP PREVENT SERIOUS ECONOMIC DAMAGE**

The approval of a deferral or instalment payment would help me prevent serious economic damage, which I demonstrate with the explanation below, business strategies and plans, adopted business decisions, foreseen financial flows, foreseen inflows, contracts with business partners, credit agreements and other proof whose implementation and financial effects will be shown later:

**Demonstrating the entitlement to instalment payment of tax with an agreement on financial restructuring or approved simplified compulsory composition**

Only applies to the liabilities incurred by the start of the preventive financial restructuring procedure or simplified compulsory composition procedure

A court has issued a final decision approving an agreement on preventive financial restructuring or a simplified compulsory composition pursuant to the act governing financial operations, insolvency proceedings and compulsory winding-up procedures

*(mark with an x as appropriate; if you mark "Yes" and a final court decision exists approving an agreement on preventive financial restructuring or simplified compulsory composition, you have fulfilled the criteria for the instalment payment of tax and it is not necessary to demonstrate the fulfilment of other criteria in the preceding section):*

- Yes
- No

**Additional explanation of the taxable person**

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### Enclosures

The following enclosures are an integral part of this application (*mark with an x*):

- balance sheet;
- profit and loss account;
- statement of transactions and balance on the transaction accounts and of any savings or term deposits in banks abroad for the period of six months prior to the filing of the application;
- statement of all outstanding liabilities indicating the amounts and dates of maturity;
- application for enforcement against a contracting partner;
- certificate of health condition if the taxable person is demonstrating the loss of ability to generate revenue due to long-term inability to carry out their activity due to illness;
- final court decision approving an agreement on financial restructuring or simplified compulsory composition if demonstrating serious economic damage;
- power of attorney;
- other \_\_\_\_\_

Place and date	Signature
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