

Instructions for completing the "DEFERRAL/INSTALMENT – LP" form

Taxable person information:	<p><i>Enter the taxable person's personal information.</i></p> <p><i>An application for a deferral or instalment payment of tax may be filed by a taxable person that is a legal person or association of persons, including a civil law company subject to foreign law and without legal personality, a sole trader or a self-employed person. A sole trader or a self-employed person may only file this application for taxes related to the performance of an activity.</i></p>
Authorised representative information:	<p><i>Enter the information on the authorised person if the taxable person is filing the application via an authorised person.</i></p> <p><i>The power of attorney must be enclosed with the application.</i></p>
Application information:	<p><i>Mark the primary request, i.e. whether you are requesting a deferral or an instalment payment of tax.</i></p> <p><i>You can also mark an alternative request in the event that the tax authority does not grant the primary request. If you are only filing a primary request, mark the box "none of the above".</i></p> <p><i>If you are requesting an instalment payment on the basis of a final court decision on the approval of an agreement on preventive financial restructuring or final decision on an approved simplified compulsory composition, mark the relevant box. You may only request instalment payment for the liabilities incurred by the start of the preventive financial restructuring procedure or the simplified compulsory composition procedure.</i></p>
Tax liability information:	<p><i>You must specify in the empty fields for which tax types you request a deferral or instalment payment. If you would like the tax authority to consider your application with regard to all your outstanding tax liabilities, enter "All outstanding tax liabilities" under the type of tax. In such a case the tax authority will consider tax liabilities as at the date of filing of the application and it is not necessary to enter the amount of tax. In all other cases it is mandatory to enter the amount of tax for which you are requesting a deferral or instalment payment.</i></p> <p><i>If you would like the tax authority to approve a deferral or instalment payment for the total tax amount, enter "Total tax amount" in the field under tax amount. In such a case the tax authority will consider tax liabilities as at the date of the filing of the application and it is not necessary to enter the amount of tax.</i></p>
Information on seasonal activity:	<p><i>If you carry out a seasonal activity, you must mark the relevant box and enter the period in which you carry out the activity (i.e. an activity that is concentrated in a certain period of a business year).</i></p>
Long-term illiquidity:	<p><i>You have to demonstrate that you are not able to meet your outstanding liabilities on time. You can demonstrate this with data from the balance sheet, the profit and loss account, the statements of transactions and balance on the</i></p>

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<p>Long-term illiquidity:</p>	<p><i>transaction accounts and of any savings or term deposits in banks for the period of six months prior to the filing of the application or with other facts. If you do not submit annual reports in the form that contains the data from the balance sheet and the profit and loss account, you do not need to enter these data into the table under point 1; only enter the data referring to the transaction accounts into the table under point 2.</i></p> <p><i>The balance sheet and the profit and loss account must be enclosed with the application.</i></p> <p><i>Long-term illiquidity may be demonstrated with the statements of transactions and balance on transaction accounts. Enter in the table the total amounts of inflows and outflows as indicated in the statements of transaction accounts held abroad for the period of six months prior to the filing of the application counting from the end of the month preceding the month in which the application was filed. Also enter the amount of cash you have in banks or savings banks on the date of filing the application.</i></p> <p><i>The statements of transactions and balance on transaction accounts and of any savings or term deposits held in banks abroad must be enclosed with the application.</i></p> <p><i>If long-term illiquidity is demonstrated with other facts, specify these facts and enclose the relevant proof.</i></p>
<p>Loss of ability to generate revenue due to reasons beyond the taxable person's influence</p>	<p><i>The loss of ability to generate revenue due to reasons beyond the taxable person's influence is demonstrated with the following circumstances:</i></p> <ul style="list-style-type: none"> - <i>bankruptcy or compulsory composition proceedings initiated at the taxable person's key business partners;</i> - <i>measures taken by a foreign country in whose market the taxable person generates revenue which may give rise to long-term illiquidity;</i> - <i>long-term inability to carry out an activity due to illness;</i> - <i>key contracting partners have not fulfilled contractual obligations or have terminated contracts if claims against them are enforced at 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;</i> - <i>extraordinary and unforeseen events in markets where the taxable person generates most of their revenue;</i> - <i>natural or other unforeseen disasters;</i> - <i>other circumstances (explain).</i> <p><i>Mark the circumstances as appropriate and enclose the relevant proof (e.g. application for enforcement, certificate of health condition or estimate of damage caused by natural disaster).</i></p>

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<p>Deferral or instalment payment of tax could help prevent serious economic damage</p>	<p><i>The fact that a deferral or instalment payment would help prevent serious economic damage must be demonstrated with an explanation, 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.</i></p> <p><i>To demonstrate the fulfilment of this criterion, state an appropriate explanation and in certain cases enclose proof (e.g. if contracts are referred to, they must be enclosed with the application).</i></p>
<p>Demonstrating the entitlement to instalment payment of tax with an agreement on financial restructuring or approved simplified compulsory composition:</p>	<p><i>If a court has issued you a final decision approving an agreement on preventive financial restructuring or a decision on an approved simplified compulsory composition pursuant to the act governing financial operations, insolvency proceedings and compulsory winding-up procedures, mark the relevant box.</i></p> <p><i>In such a case it is not necessary to prove any other criteria in this section; in view of the efficiency of the procedure it is recommended that the final decision be enclosed with the application.</i></p>
<p>Additional explanation:</p>	<p><i>State any additional facts relevant for making a decision on the application.</i></p>
<p>Enclosures:</p>	<p><i>It is mandatory to enclose proof on the basis of which the tax authority decides on whether the request for a deferral or instalment payment of tax is justified.</i></p>