

Instructions for completing the "DEFERRAL/INSTALMENTS – SECURITY" form

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| Taxable person information: | <i>Enter the taxable person's personal information.</i> |
| Authorised representative information: | <i>Enter the information on the authorised person if the taxable person is filing the application via an authorised person.</i> <i>The power of attorney must be enclosed with the application.</i> |
| Application information: | <i>Mark the primary request, i.e. whether you are requesting a deferral or an instalment payment of tax.</i> <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> |
| Tax liability information: | <i>Mark tax liability types for which you request a deferral or instalment payment.</i> <i>If you are applying for a deferral or instalment payment of tax of 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, indicate that tax liabilities are <u>related to the performance of activity</u>.</i> <i>If you are applying for a deferral or instalment payment of tax for which you are liable as a natural person and the tax is related to the performance of a ceased activity, indicate that tax liabilities are <u>related to the performance of an activity that has ceased</u>. In this case you must also indicate whether the tax related to the cessation of an activity applies to:</i> <ul style="list-style-type: none"> – a natural person (e.g. sole trader or self-employed person) or – a company; here also state the registered name and tax identification number of the struck-off company. <i>If you are applying for a deferral or instalment payment of tax for which you are liable as a natural person and the tax is not related to the performance of an activity (e.g. income tax), indicate that tax liabilities are <u>not related to the performance of an activity</u>.</i> <i>If you would like the tax authority to approve instalment payment for the total tax amount, only enter "Total tax amount" in the appropriate field under tax amount.</i> <i>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 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.</i> |

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| <p>Information on type of security for tax liability:</p> | <p><i>In order to be granted a deferral or instalment payment, you must indicate whether you propose as a security an appropriate security instrument referred to in Article 117 of the Zdav-2 (the Tax Procedure Act) or allow the entry of a pledge in the relevant register.</i></p> <p><i>If a <u>security instrument</u> is proposed as a security, the type of instrument must be indicated. Since the tax authority may, at the request of the taxable person, also accept other security instruments, provided that such instruments guarantee the same level of tax compliance or the payment of tax liability, this is indicated accordingly under "other security instrument". A security instrument shall be deemed appropriate if it guarantees tax compliance or the payment of tax liability in full.</i></p> <p><i>If the <u>entry of a pledge</u> is proposed as a security, it must be indicated whether the pledge is of:</i></p> <ul style="list-style-type: none"> <i>– real estate, indicating the type of real estate (e.g. residential building, commercial building, field, meadow or forest), the plot number, the land register entry number, the cadastral community and the value of the real estate in EUR;</i> <i>– a vehicle, indicating the type of vehicle (e.g. motor vehicle, railway vehicle, motorcycle, trailer or semi-trailer), the identification number of the vehicle (chassis number), the year of manufacture, the manufacturer, the make and model of the vehicle and the value of the vehicle in EUR;</i> <i>– inventory, indicating the type of goods in the inventory, and for each type the quantity, the plot number and cadastral community of the real estate where the inventory is kept and the value in EUR;</i> <i>– equipment, indicating the type of equipment, the year of manufacture, the manufacturer, the intended use, the number of pieces, the plot number and cadastral community of the real estate where the equipment is kept and the value in EUR;</i> <i>– securities, indicating the symbol, the issuer, the number of securities and the total value in EUR;</i> <i>– other property rights, indicating the type of property right (e.g. trademark or patent) and other information on the this right. The property right must fulfil two basic conditions: it must be transferrable and its value must be expressible in monetary terms.</i> |
| <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 will decide on whether the request is justified.</i></p> <p><i>The tax authority can only obtain information ex officio on the facts on which records are kept (e.g. extracts from the land register on real estate ownership, certificates of security holdings from KDD – Central Securities Clearing Corporation proof of vehicle ownership).</i></p> |