|  |  |
| --- | --- |
|  | **Annex 1** |
| Tax administration employee code |  |

**CALCULATION OF WITHHOLDING TAX UNDER ARTICLE 374 OF THE TAX PROCEDURE ACT  
on income payments of residents and non-residents under Article 70 of the Rules on the implementation of the Corporation Income Tax Act in conjunction with Article 260 of the Tax Procedure Act**

**Date of payment of income:**

|  |  |
| --- | --- |
| **Taxpayer:** | **Place of business of non-resident taxpayer:** |
| Name of taxpayer:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Registered office / address: | Place of establishment: |
| Tax number: | Tax number: |

|  |  |
| --- | --- |
| **Recipient of income:** Recipient’s code:\_\_\_\_\_\_\_\_ | **Place of business of non-resident to whom the income pertains:** |
| Business name of resident/non-resident: | Name: |
| Registered office: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Place of establishment: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Country of residence: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Country: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Tax number: | Tax number: |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Item No | Type of income | Legal basis for payment | Decision under Article 260 ZDavP-2 | Other international treaty | Amount of income in EUR (including cents) | Tax rate in % | Tax in EUR (including cents) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | TOTAL |  |  |  |  | XXXXXXXX |  |
|  | |  |  |  |  |  |  |
| Done at |  |  | date |  | Stamp and signature of responsible person: | | |
| MF-DURS form DDPOODO No 1 | | |  |  |  |  |  |