**Instructions for completing the Information in connection with submission of tax return on the basis of self-assessment or in tax inspection procedure form**

The Information in connection with submission of tax return on the basis of self-assessment or in tax inspection procedure form is completed by a taxpayer who is submitting a tax return to the tax authority on the basis of self-assessment under Article 55 of the ZDavP-2 or in the tax inspection procedure in accordance with Article 140a of the ZDavP-2 (hereinafter: tax return under Article 55 or 140a of the ZDavP-2). The form is submitted together with the tax return or the revised tax return, and is an integral part of the tax return or revised tax return being submitted. It should be noted that the prescribed form does not apply to the revision of errors in a VAT return under Article 88b and the subsequent submission of a VAT return under Article 88c of the ZDDV-1, or within the framework of a tax inspection procedure with regard to value-added tax (VAT) and financial services tax (FST). A return under Article 140a of ZDavP-2 in connection with VAT or FST is submitted within the framework of Self-Assessment Form 4. The prescribed form also does not apply to withholding tax returns (on the REK form) or to the statement of social security contributions on the basis of self-assessment or in the tax inspection procedure; a Self-Assessment Form 2 or Self-Assessment Form 3 is used in these cases.

**The taxpayer tax must state the type of tax return** in connection with which they are submitting a tax return under Article 55 or 140a of the ZDavP-2, as prescribed by the law governing taxation or by the ZDavP-2, for example corporate income tax, personal income tax on registered business activities, excise duties, environmental taxes. A taxpayer who is submitting several types of tax return under Article 55 or 140a of the ZDavP-2 must submit a separate form for each tax return, irrespective of whether they relate to the same period or multiple periods.

**The taxpayer must specify (indicate as appropriate) whether they are submitting information in connection with the submission of a tax return on the basis of self-assessment under Article 55 of the ZDavP-2 or on the basis of Article 140a of the ZDavP-2 in a tax inspection procedure** (they should also cite the case or record number in this case). Interest is charged at a rate of 3% p.a. for a tax return on the basis of self-assessment under Article 55 of the ZDavP-2, and at rate of 5% p.a. for a tax return under Article 140a of the ZDavP-2.

**The taxpayer must cite the date on which the liability under the tax return being submitted under Article 55 or 140a of the ZDavP-2 was paid.** Interest accrues up to that date, with the date of the submission of the tax return under Article 55 or 140a of the ZDavP-2 being considered the payment date. When submitting the return the taxpayer must therefore settle the amount of the liability and the interest at the same time. The effects of self-assessment or the submission of a tax return under Article 140a of the ZDavP-2 also arise only in the event of the simultaneous payment of the liability under the tax return and the appendix.

The taxpayer states the type of tax liability to which the tax return under Article 55 or 140a of the ZDavP-2 relates in **column 1 (Type and period)**. In the case of a tax return under Article 55 or 140a of the ZDavP-2 in connection with a corporate income tax return or the prepayment of personal income tax or personal income tax on registered business activities, any individual underpayment of a past-due instalment of a prepayment is entered as the type of liability.

The taxpayer states the outstanding amount of the liability, the underpayment of the liability, or the underpayment of the instalment of the corporate income tax prepayment or personal income tax prepayment resulting from a change in the taxable base in the tax return submitted under Article 55 or 140a of the ZDavP-2 in **column 2 (Underpayment)**.

The taxpayer enters the date from which interest accrues at 3% p.a. or 5% p.a. in **column 3 (Date from which interest accrues)**. Interest accrues from the date set as the payment deadline by the law governing tax procedure or the law governing taxation. When the taxpayer is proposing (not revising) a tax payment by submitting a tax return under Article 55 or 140a of the ZDavP-2, the payment deadline is deemed to be the day of the legal deadline for the payment of liabilities had the tax return been submitted on the final day of the period stipulated by law for submitting a tax return (it does not apply when a tax return is being revised). In the case of interest due on outstanding or underpaid instalments of corporate income tax prepayments or prepayments for personal income tax and personal income tax on registered business activities, the date from which interest accrues is entered with regard to the payment deadline relating to the particular instalment of the prepayment. When instalments of prepayments have already been included in the tax return for the following tax period, interest accrues from the date of the payment deadline for the particular instalment of the prepayment until the payment date or the until the deadline for payment of the liability under the return for the following tax period.

The taxpayer states the interest accrued on an underpayment in the amount of 3% p.a. or 5% p.a. in **column 4 (Accrued interest)**. Interest accrues until the payment of the liability.

**Column 5 (Total)**: The electronic version of the form automatically calculates the sum of the amounts in columns 2 and 4. In the case of instalments of a prepayment levied on the basis of a corporate income tax return or the prepayment of personal income tax or personal income tax on registered business activities for which the taxpayer is submitting a tax return under Article 55 or 140a of the ZDavP-2 where instalments of the prepayment have already been included in the tax return for the following tax period, the taxpayer manually enters the amount of interest under column 4 alone in this column.