**Instructions for the completion of the ‘Information regarding the submission of a social security contributions return on the basis of voluntary disclosure or in a tax inspection procedure’ form**

The ‘Information regarding the submission of a social security contributions return on the basis of voluntary disclosure or in a tax inspection procedure’ is completed by persons liable for social security contributions (‘taxable persons’) who submit a social security contributions return to the tax authority on the basis of voluntary disclosure pursuant to Article 55 ZDavP-2 or in a tax inspection procedure pursuant to Article 140a ZDavP-2 (hereinafter referred to as ‘social security contributions return pursuant to Article 55 or Article 140a ZDavP-2’). The form is submitted together with the social security contributions return or corrected social security contributions return. This form is an integral part of the social security contributions return thus submitted.

**The taxable person must specify in the introduction the type of social security contributions return** (social security contributions return – self-employed person or social security contributions return – partner) in relation to which they are submitting the social security contributions return under Article 55 or Article 140a ZDavP-2, as prescribed by the ZDavP-2.

**The taxable person must specify (indicate accordingly) whether the information is being submitted in relation to the submission of a social security contributions return on the basis of voluntary disclosure under Article 55 ZDavP-2 or on the basis of Article 140a ZDavP-2 in a tax inspection procedure** (in this case, quote the case number). Interest is charged at a rate of 3% if the social security contributions return is submitted on the basis of voluntary disclosure pursuant to Article 55 ZDavP-2 and at a rate of 5% if the social security contributions return is submitted pursuant to Article 140a ZDavP-2.

**The taxable person indicates the date on which the liability arising from the social security contributions return submitted pursuant to Article 55 or Article 140a ZDavP-2 was paid.** Interest is calculated up to this date and this date shall be deemed to be the date of submission of the social security contributions return pursuant to Article 55 or Article 140a ZDavP-2. At the same time as submitting the return, the taxable person must pay the amount of the liability and interest. The effects of voluntary disclosure or submission of a social security contributions return pursuant to Article 140a ZDavP-2 only arise in the case of the simultaneous payment of the liabilities arising from the return and the annex.

**Column 1 – Type of liability** – the taxable person enters the information by type of social security contribution to which the social security contributions return under Articles 55 or 140a ZDavP‑2 refer.

**Column 2 – Underpayment amount** – the taxable person indicates the unpaid or underpaid amount of social security contributions as a result of a change in the tax base in return submitted pursuant to Article 55 or Article 140a ZDavP‑2.

**Column 3 – Date from which interest accrues** – the taxable person enters the date from which interest accrues at a rate of 3% or 5% per annum. Interest accrues from the date on which the payment deadline laid down in the ZDavP-2 expires. The payment deadline is deemed to be the day on which the statutory deadline for the payment of liabilities expires if the social security contributions return was submitted on the last day of the statutory deadline for submitting the social security contributions return, if the taxable person is submitting (not correcting) a social security contributions return pursuant to Article 55 or Article 140a ZDavP-2.

**Column 4 – Amount of accrued interest** – the taxable person shall indicate the interest accrued on the underpaid amount of liabilities at a rate of 3% or 5% per annum. Interest accrues until payment of the liability.

**Column 5 – Total** – the electronic version of the form automatically calculates the sum of the amounts shown in columns 2 and 4.