Latvian Association of Sworn Auditors

Approved

by the Board of Directors of the LASA on 2 December 2015

**Methodology for Conformity Examination of the Amounts of Enterprise Income Tax**

*Issued pursuant to*

*Section 28.1, Paragraph one of the Law On Sworn Auditors*

When carrying out conformity examination of the amounts of enterprise income tax, in addition to the requirements governing professional activity of an auditor, the laws and regulations applicable to the field of enterprise income tax shall be used, for example:

* Law On Enterprise Income Tax;
* Cabinet Regulation No. 548 of 29 September 2015, "Regulation regarding Taxation Period Declaration of Enterprise Income Tax and Calculation of Advance Payments";
* Cabinet Regulation No. 981 of 20 December 2011 "Regulation regarding Taxation Period Declaration of Enterprise Income Tax and Calculation of Advance Payments".

Conformity examinations of the amounts of enterprise income tax shall be implemented:

* when carrying out identification of the characteristic risks, determination of priorities and attributing to risk categories (Annex 1 "Assessment of Risks of Enterprise Income Tax");
* when carrying out mathematical conformity examinations of the amounts included in the enterprise income tax declaration of the taxation period of the undertaking, when determining and specifying amount of examinations in conformity with the identified risk level (Annex 2 "Control Questions of Conformity Examination of the Amounts Included (Not included) in the Enterprise Income Tax Declaration").

Assessment of risks of enterprise income tax (Annex 1) shall be carried out in accordance with the following procedures:

* Risks to be related to calculation of enterprise income tax characteristic to the undertaking shall be identified by providing answers to the mandatory questions included in the column "Control questions". An auditor is entitled to broaden the range of questions to be tested.
* Priorities of the risks to be related to calculation of enterprise income tax characteristic to the undertaking shall be assessed by using a 5-point system and they shall be determined at two levels:
  + Financial consequences from setting in of the risks and influence thereof on the enterprise income tax calculations (Column "Consequences"):
    - Catastrophic influence (5 points) - above the level of the amount laid down by the auditor for the particular undertaking;
    - Great influence (4 points) - above the level of the amount laid down by the auditor for the particular undertaking;
    - Average influence (3points) - above the level of the amount laid down by the auditor for the particular undertaking;
    - Small influence (2 points) - above the level of the amount laid down by the auditor for the particular undertaking;
    - Insignificant influence (1 point) - above the level of the amount laid down by the auditor for the particular undertaking.
  + Probability (frequency) of setting in of risks (Column "Probability"):
    - Very rarely (almost impossible), less than once in 25 years, probability of 0-4 % - 1 point
    - Less possible (unlikely, however a possible event), between once in 10 years and once in 25 years, probability of 4-10 % - 2 points;
    - Possible (likely to occur), between once in 3 years and once in 10 years, probability of 10-33 % - 3 points;
    - Rather possible (is possible to occur), once in 2-3 years, probability of 33-50 % - 4 points;
    - Almost certainly (it is expected to occur (however, it is possible not to occur), each year or once in 2 years, probability of 50-100 % - 5 points.
* According to preferences of the auditor with a view to determine more detailed amount of examination procedures, each question to be used for risk identification shall be attributed to the risk group or groups characteristic thereto (Column "Risk categories"):
  + transaction risk – enterprise income tax risks which arise as a result of standard (characteristic) and non-standard (non-characteristic and rarely carried out transactions) transactions carried out by the undertaking on a regular basis;
  + activity risk – enterprise income tax risks which arise for the undertaking by taking daily (routine) decisions in relation to meeting the requirements of the laws and regulations governing the field of taxes;
  + conformity risk – enterprise income tax risks which are related to performance of obligations of the undertaking, correct and timely submission of tax declarations, and also correct and timely payment of taxes. Causes for conformity risks are usually related to the activity process of the undertaking, quality of information systems and data;
  + risks of accounting records – risks of enterprise income tax which are related to proper entering of transactions in accordance with the requirements of the laws and regulations governing the field of accounting and accounting organising documents of the undertaking.

Conformity examinations of the amounts included (not included) in the enterprise income tax declaration shall be carried out by taking into account the risk level of the field of transactions to be included in the enterprise income tax declaration laid down by the auditor and by providing answers at least to the control questions indicated in Annex 2.

Methodology for conformity examination of the amounts of enterprise income tax shall be applicable for the performance of restricted examinations of annual accounts laid down in the Annual Accounts and Consolidated Annual Accounts Law as of 1 January 2016.

**Annex 2**

Methodology for Conformity Examination of the Amounts of Enterprise Income Tax

**Control Questions of Conformity Examination of the Amounts Included (Not Included) in the Enterprise Income Tax Declaration**

**Annex 1**

Cabinet Regulation No. 548

29 September 2015

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| *Name of the taxpayer* | | | Enterprise income tax declarationfor the taxation period **from \_\_\_\_\_\_\_\_\_\_**  **to \_\_\_\_\_\_\_\_\_\_\_** |
| *Taxpayer's registration code*   |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  |  |  |  |  |  |  |  |  | | | |
| *Sector NACE Rev. 2* | *Economic activity type code* | *Name* |
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| References to Sections of the Law On Enterprise Income Tax are used in the declaration.  If during the relevant period there have been no transactions subject to enterprise income , "X" shall be entered in the relevant column.  Mark as appropriate with "✓" in Rows 99, 100, 101, 102, 103 and 104 of the declaration. |

I. Taxable income of the payer of enterprise income tax

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| --- | --- | --- | --- |
| 1. Profit (loss) in the taxation year before calculation of the tax (Section 4) | 01 |  | 1. Does the indicated amount comply with the profit or loss calculation item "Profit or loss before taxes"? 2. Is the taxable income of the undertaking laid down in accordance with Sections 11 and 12 of the Annual Accounts Law? |
|  |  |  |  |
| 2. Expenditure not related to the economic activity (Sections 4 and 5), including: | 02 |  |  |
| 2.1. when applying a coefficient of 1.5 | 02.1 |  | 1. Does the indicated amount comply with expenditure not directly related to the economic activity included in the financial accounting of the undertaking? |
| 2.2. without applying a coefficient of 1.5 | 02.2 |  | 1. Does the indicated amount comply with the amounts indicated in the financial accounting to which Section 4, Paragraph11 shall be applied? |
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| **3. Taxable income (loss)** (Row 1 + Row 2) | 03 |  |  |

**II. Increase (decrease) in taxable income (loss)**

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| 4. Amount of depreciation of fixed assets and values of written-off intangible investments indicated in the annual accounts (Section 6, Paragraph one, Clause 1), including: | 04 |  | 1. Does the indicated amount comply with the depreciation of fixed assets and value of written-off intangible investments included in the profit or loss account? |
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| 4.1. the amount of depreciation of fixed assets in respect of new production technological equipment, for which the taxpayer applies the increasing coefficient, indicated in the annual accounts of the taxpayer (Section 13, Paragraph 1.2) | 04.1 |  | 1. Does the indicated amount comply with the depreciation amounts for new production technological equipment, for which the taxpayer applies the increasing coefficient, indicated in Row 04? |
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| 5. Amount applied to fines, contractual penalties and monetary penalties, as well as the amount of late charges and other penal sanctions (Section 6, Paragraph one, Clause 2) | 05 |  | 1. Does the indicated amount comply with fines, contractual penalties, monetary penalties, the amount of late charges and costs for other penal sanctions classified by the undertaking and included in the profit or loss account? |
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| 6. The unrepaid amounts of shortage or embezzlement (Section 6, Paragraph one, Clause 3) | 06 |  | 1. If the share of the State or local governments exceeds 50 per cent in the share capital, does the indicated amount comply with the unrepaid amounts of shortage or embezzlement which are included in the profit or loss account of the undertaking? |
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| 7. The payments performed for non-residents (Section 6, Paragraph one, Clause 4) (the amounts shall be indicated, if the taxpayer has not withdrawn tax therefrom in accordance with Section 3, Paragraph four, Clauses 2 and 5, Paragraphs 8and 8.2), including: | 07 |  |  |
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| 7.1. remuneration for management and consultancy services | 07.1 |  | 1. Does the indicated amount comply with payments for management and consultancy services of the reporting period as classified by the undertaking from which the undertaking has not deducted enterprise income tax or has deducted it partially at the time of disbursement? |
| 7.2. remuneration for the use of property located in Latvia | 07.2 |  | 1. Does the indicated amount comply with payments of the reporting period classified by the undertaking for remuneration for the use of property located in Latvia from which the undertaking has not deducted enterprise income tax or has deducted it partially at the time of disbursement? |
| 7.3. payments to legal and natural persons who are located, have been set up or established in low-tax and tax-free countries or territories laid down by the Cabinet | 07.3 |  | 1. Does the indicated amount comply with payments to legal and natural persons who are located, have been set up or established in low-tax and tax-free countries or territories laid down by the Cabinet as classified by the undertaking from which the undertaking has not deducted enterprise income tax or has deducted it partially at the time of disbursement? |
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| 8. 60 % of the amount used for representation expenditure (Section 6, Paragraph one, Clause 5) | 08 |  | 1. Does the indicated amount comply with 60 % of the amount used for representation expenditure classified by the undertaking and included in the profit or loss account? |
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| 9. The amount of special reserve increase intended for doubtful debts (as compared to the previous taxation period) established and shown in the accounting (except the reserve created in accordance with Sections 7, 7.2 and 9.1), and the amount of bad (unrecoverable) debts that has been directly included in costs (Section 6, Paragraph one, Clause 6) | 09 |  | 1. Does the indicated amount comply with the amount of special reserve increase intended for doubtful debts established and shown in the accounting (except the reserve created in accordance with Sections 7, 7.2 and 9.1), and the amount of bad debts that has been directly included in profit or loss account? |
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| 10. The losses that have been caused by the alienation of shares (Section 6, Paragraph one, Clause 8) | 10 |  | 1. Does the indicated amount comply with the losses of the undertaking from alienation of shares included in the profit or loss account? |
|  |  |  |  |
| 11. The losses from securities of public circulation of the European Union or European Economic Area other than shares (Section 6, Paragraph one, Clause 8.1) | 11 |  | 1. Does the indicated amount comply with the losses of the undertaking from alienation of shares for securities of public circulation of the European Union or European Economic Area other than shares included in the profit or loss account? |
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| 12. The amount of expenditure related to the purchase, alienation or storage of shares and securities of public circulation of the European Union or European Economic Area during the taxation period (Section 6, Paragraph one, Clause 8.2) | 12 |  | 1. Does the indicated amount comply with the amount of expenditure included in the profit or loss calculation related to the purchase, alienation or storage of shares and securities of public circulation of the European Union or European Economic Area during the taxation period? |
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| 13. The amount of expenditure arisen for tonnage taxpayers by gaining income from the utilisation of ships in international carriage and activities associated with it (Section 6, Paragraph one, Clause 9) | 13 |  | 1. Does the indicated amount comply with the amount of expenditure included in the profit or loss account which has arisen for a tonnage taxpayer by gaining income from the utilisation of ships in international carriage and activities associated with this? |
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| 14. The amount of the depreciation of fixed assets and value of written-off intangible investments referred to in the annual accounts of the tonnage taxpayer if these fixed assets and intangible investments were utilised for the acquisition of income from the utilisation of ships in international carriage and activities associated with this (Section 6, Paragraph one, Clause 10) | 14 |  | 1. Does the indicated amount comply with the amount of the depreciation of fixed assets and value of written-off intangible investments referred to in the annual accounts of the tonnage taxpayer if these fixed assets and intangible investments were utilised for the acquisition of income from the utilisation of ships in international carriage and activities associated with this? |
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| 15. The amount of interest payments in the taxation period (Section 6, Paragraph one, Clause 11), including: | 15 |  |  |
| 15.1. the amount of excess of interest payments over the permissible amount of interest payments (Section 6.4, Paragraph one) or | 15.1 |  | 1. Has the indicated amount been calculated mathematically correctly and does it comply with the amount of costs for interest written-off into expenditure in the profit or loss account of the undertaking in conformity with the classification of the undertaking's credit liabilities, for which interest has been calculated, in accordance with the requirements of Section 6.4? |
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| 15.2. the amount of interest payments in proportion to the degree to which the average amount of debt obligations exceeds the amount, which is equal to four times the amount of own capital (Section 6.4, Paragraph two) | 15.2 |  | 1. Has the indicated amount been calculated mathematically correctly and does it comply with the amount of costs for interest written-off into expenditure in the profit or loss account of the undertaking in conformity with the classification of the undertaking's credit liabilities, for which interest has been calculated, in accordance with the requirements of Section 6.4? |
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| 16. Amounts of payments made by the employer for the benefit of employees into private pension funds and amounts of insurance premiums for employee life insurance (with savings funds) in accordance with Section 8, Paragraph five of the Law On Personal Income Tax, if the taxpayer has tax debts on the last day of the taxation period (Section 6, Paragraph one, Clause 12) | 16 |  | 1. Does the indicated amount comply with the amounts of payments made by the undertaking into private pension funds and amounts of insurance premiums for employee life insurance (with savings funds) in accordance with Section 8, Paragraph five of the Law On Personal Income Tax, if the taxpayer has tax debts on the last day of the taxation period? |
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| 17. The expenditure, which is associated with the operation and maintenance of a representation passenger car  (Section 6, Paragraph one, Clause 13) | 17 |  | 1. Does the indicated amount comply with the expenditure classified by the undertaking and included in the profit or loss account which is associated with the operation and maintenance of a representation passenger car? |
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| 18. The expenditure, which is associated with lease of a representation passenger car (Section 6, Paragraph one Clause 14) | 18 |  | 1. Does the indicated amount comply with the expenditure classified by the undertaking and included in the profit or loss account which is associated with the lease of a representation passenger car? |
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| 19. Interest payments, which are associated with the acquisition or lease of a representation passenger car  (Section 6, Paragraph one, Clause 15) | 19 |  | 1. Does the indicated amount comply with interest payments classified by the undertaking and included in the profit or loss account which are associated with the acquisition or lease of a representation passenger car? |
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| 20. The amount by which a reserve for doubtful debts established in accordance with Section 9.1 of the Law is decreased, if the debt has not been recovered within three pre-taxation periods after the reserve for doubtful debts was established (Section 6, Paragraph one, Clause 18) | 20 |  | 1. Does the indicated amount comply with the amount by which a reserve for doubtful debts established in accordance with Section 9.1 of the Law is decreased, if the debt has not been recovered within three pre-taxation periods after the reserve for doubtful debts was established? |
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| 21. The difference between the value of the transferred (ceded) debt and the amount of money obtained from the transfer (cession) of the right to claim to another person (Section 6, Paragraph one, Clause 19) | 21 |  | 1. Does the indicated amount comply with the difference between the value of the transferred (ceded) debt and the amount of money obtained from the transfer (cession) of the right to claim to another person and in conformity with the classification of the undertaking the criteria laid down in Section 6, Paragraph 21 have not been complied with? |
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| 22. The expenditure for maintenance of the pledged property and immovable property tax payments that have been covered by a credit institution (Section 6, Paragraph one, Clause 20) | 22 |  | 1. Does the indicated amount comply with the expenditure for maintenance of the pledged property and immovable property tax payments covered by a credit institution which are included in the profit or loss account? |
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| 23. The surplus part divided by an agricultural services co-operative company and forestry services co-operative company, which conforms to the determined compliance criteria, and is taxable with enterprise income tax (Section 6, Paragraph one, Clause 21) | 23 |  | 1. Does the indicated amount comply with that laid down by the undertaking for the surplus part divided by the agricultural services co-operative company and forestry services co-operative company, which conforms to the determined compliance criteria, and is taxable with enterprise income tax? |
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| 24. The amount of expenditure, which is related to the obtaining of the income referred to in Section 6, Paragraph four, Clauses 18, 19 and 20 of the Law (Section 6, Paragraph one, Clause 22) | 24 |  | 1. Does the indicated amount comply with the amount of expenditure laid down and calculated by the undertaking which is related to the obtaining of the income referred to in Section 6, Paragraph four, Clauses 18, 19 and 20 and have the calculations been carried out correspondingly and justifiably? |
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| 25. The amount of expenditure which is indicated in the profit or loss account and to which the coefficient laid down in Section 6,6of the Law is applied (Section 6, Paragraph one, Clause 23) | 25 |  | 1. Does the indicated amount comply with the total amount of expenditure indicated in the profit or loss account to which in conformity with the considerations of the undertaking the coefficient laid down in Section 6.6 is to be applied? 2. Has the undertaking met the criteria necessary for the application of the coefficient laid down in Section 6.6? |
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| 26. The amount of expenditure for research and development work to which Section 6.6, Paragraph four of the Law is to be applied (Section 6, Paragraph one, Clause 24) | 26 |  | 1. Does the indicated amount comply with the amount of expenditure for research and development to which Section 6.6, Paragraph four of the Law is to be applied, because the intellectual property is alienated within three taxation periods, counting from the taxation period in which the expenditure comprises the last expenditure related to the creation of such intellectual property? |
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| 27. The amount of funds provided for creation of reserves and provisions (except the cases referred to in Sections 7 and 8 of the Law), excluding the funds indicated in Row 9 (Section 6, Paragraph three) | 27 |  | 1. Does the indicated amount comply with the amount of funds provided for creation of reserves and provisions (except the cases referred to in Sections 7 and 8 of the Law) included in the profit or loss account, excluding the funds indicated in Row 9 ? |
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| 28. The amount of expenditure for illegal acquisition or use of natural resources (Section 6, Paragraph three) | 28 |  | 1. Does the indicated amount comply with the amount of expenditure for illegal acquisition or use of natural resources included in the profit or loss account? 2. Are the calculations of the undertaking justified? |
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| 29. The amount of reduction in value arisen after reassessment of the balance sheet and off-balance sheet items or assessing them in true value (except for the amount of reduction related to changes in foreign exchange rates) (Section 6, Paragraphs 5 and 5.3), including: | 29 |  |  |
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| 29.1. the amount of reduction in investment property arisen after reassessment of the balance sheet asset items or assessing them in true value (Section 6, Paragraph 5.3) | 29.1 |  | 1. Does the indicated amount comply with the amount of reduction in investment property arisen after reassessment of the balance sheet asset items or assessing them in true value included in the profit or loss account? |
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| 29.2. the amount of reduction in organic assets arisen after reassessment of the balance sheet asset items or assessing them in true value (Section 6, Paragraph 5.3) | 29.2 |  | 1. Does the indicated amount comply with the amount of reduction in organic assets arisen after reassessment of the balance sheet asset items or assessing them in true value included in the profit or loss account? |
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| 29.3. the amount of reduction in long-term investment held for sale arisen after reassessment of the balance sheet asset items or assessing them in true value (Section 6, Paragraph 5.3) | 29.3 |  | 1. Does the indicated amount comply with the amount of reduction in long-term investment held for sale arisen after reassessment of the balance sheet asset items or assessing them in true value included in the profit or loss account? |
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| 30. The losses, which are associated with the alienation of a representation passenger car (Section 6, Paragraph 54) | 30 |  | 1. Does the indicated amount comply with the losses, which are associated with the alienation of a representation passenger car, included in the profit or loss account? |
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| 31. The amount of payments of insurance premiums made to insurance companies of foreign states (other than Member States of the European Union or Member States of the European Economic Area) for such services as are ensured by the insurance companies registered in Latvia, or insurance companies registered in another Member State of the European Union or Member State of the European Economic Area (Section 6, Paragraph six) | 31 |  | 1. Does the indicated amount comply with the amount of payments of insurance premiums made to insurance companies of foreign states (other than Member States of the European Union or Member States of the European Economic Area) for such services as are ensured by the insurance companies registered in Latvia, or insurance companies registered in another Member State of the European Union or Member State of the European Economic Area? 2. Are considerations of the undertaking justified for the recognition of the amount? |
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| 32. The amount of reduction in value arisen after reassessment of assets and liabilities items or fixed assets transferred in relation to the transfer, merger or division of the type of economic activity (Section 6.2 ) | 32 |  | 1. Does the indicated amount comply with the result of calculations of the undertaking regarding the amount of reduction in value arisen after reassessment of assets and liabilities items or fixed assets transferred in relation to the transfer, merger or division of the type of economic activity? |
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| 33. The amount of reduction in value arisen after reassessment of the transferred shares associated with the exchange, merger or division of shares (Section 63) | 33 |  | 1. Does the indicated amount comply with the result of calculations of the undertaking regarding the amount of reduction in value arisen after reassessment of the transferred shares associated with the exchange, merger or division of shares? |
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| 34. The amount of compensation or part thereof for land, buildings, parts thereof and structures lost as a result of forced loss received and not invested within a 12-month period (Section 10, Paragraph three) | 34 |  | 1. Does the indicated amount comply with the calculations of the undertaking regarding the amount of compensation or part thereof for land, buildings, parts thereof and structures lost as a result of forced loss received and not invested within a 12-month period? 2. Are the calculations carried out mathematically correctly? |
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| 35. The amount of dividends receivable from the dividends of such payer who is a resident of such state or territory which has been recognised as a low-tax or tax-free state or territory (Section11, Paragraph two) | 35 |  | 1. Does the indicated amount comply with the amount of dividends received by the undertaking receivable from the dividends of such payer who is a resident of such state or territory which has been recognised as a low-tax or tax-free state or territory? |
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| 36. The difference in the value of transactions which has arisen in transactions with affiliated undertakings (Section 12, Annex 2) | 36 |  | 1. Does the indicated amount comply with the difference in the value of transactions calculated by the undertaking which has arisen in transactions with affiliated undertakings? 2. Are the calculations justified? |
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| 37. The amount of expenditure for reconstruction, improvement or renewal works of fixed assets, if carried out by a lessee and if they are not provided for in an agreement of lease (Section 13, Paragraph nine) | 37 |  | 1. Does the indicated amount comply with the calculations carried out by the undertaking for reconstruction, improvement or renewal works of fixed assets, if carried out by a lessee and if they are not provided for in an agreement of lease? |
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| 38. The part of taxable income attributed on the basis of the taxation period declaration of enterprise income tax of the partnership (Section 22, Paragraph ten) | 38 |  | 1. Does the indicated amount comply with the part of taxable income attributed on the basis of the taxation period declaration of enterprise income tax of the partnership? |
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|  |  |  |  |
| 39. Other amounts increasing taxable income in accordance with laws and regulations, including: | 39 |  |  |
| 39.1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | 39.1 |  |  |
| 39.2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | 39.2 |  |  |
| 39.3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | 39.3 |  |  |
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| **40. Total amount of increase (decrease) in taxable income (loss)**  (Row 4 + Row 5 + Row 6 + Row 7 + Row 8 + Row 9 + Row 10 + Row 11 + Row 12 + Row 13 + Row 14 + Row 15 + Row 16 + Row 17 + Row 18 + Row 19 + Row 20 + Row 21 + Row 22 + Row 23 + Row 24 + Row 25 + Row 26 + Row 27 + Row 28 + Row 29 + Row 30 + Row 31 + Row 32 + Row 33 + Row 34 + Row 35 + Row 36 + Row 37 + Row 38 + Row 39) | **40** |  |  |
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**III. Decrease (increase) in taxable income (loss)**

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| 41. The amount of the depreciation of fixed assets and value of written-off intangible investments in accordance with Section 13 (Section 6, Paragraph one, Clause 1), including: | 41 |  | 1. Has the indicated amount been calculated mathematically correctly and in conformity with the requirements of Section 13, Paragraph one? 2. Is the classification of fixed assets carried out by the undertaking in categories of Section 13, Paragraph one, Clause 1 justified? |
|  |  |  |
| 4.1. the amount of depreciation of fixed assets in respect of new production technological equipment, for which the taxpayer applies Section 13, Paragraph 1.2 (Section 13, Paragraph 1.1) | 41.1 |  | 1. Does the indicated amount comply with the depreciation amounts for new production technological equipment, for which the taxpayer applies the increasing coefficient, indicated in Row 41? |
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| 42. The amounts of immovable property tax, lottery and gambling taxes and fees, and State fees for the organisation of goods or services lotteries, other than included in Row 1, yet referring to the taxation period (Section 6, Paragraph four, Clause 1) | 42 |  | 1. Does the indicated amount comply with the amount of immovable property tax, lottery and gambling taxes and fees, and State fees for the organisation of goods or services lotteries, other than included in Row 1, yet referring to the taxation period, indicated in the profit or loss account? |
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| 43. The amount of bad debts in accordance with Section 9 (Section 6, Paragraph four, Clause 3), including: | 43 |  | 1. Does the indicated amount comply with the amount of bad debts laid down by the undertaking in accordance with Section 9 of the Law? |
| 43.1. a part of the amount of bad debts in accordance with Section 9, Paragraph 1.1 | 43.1 |  |  |
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| 44. The amount of reduction in special reserves provided for doubtful debts in comparison with the previous taxation period, if the amounts for creation (increase) of such provisions and reserves in pre-taxation periods have been included in the taxable income (Section 6, Paragraph four, Clause 3) | 44 |  | 1. Does the indicated amount comply with the amount of reduction in special reserves provided for doubtful debts in comparison with the previous taxation period, if the amounts for creation (increasing) of such provisions and reserves in pre-taxation periods have been included in the taxable income? |
|  |  |  |
|  |  |  |  |
| 45. The amount of income from the difference between the acquisition value of privatisation certificates invested in the privatisation of State and local government property or a part thereof and the selling price determined for the property referred to or a part thereof, which has been privatised for certificates (Section 6, Paragraph four, Clause 4) | 45 |  | 1. Does the indicated amount comply with the amount of income calculated by the undertaking from the difference between the acquisition value of privatisation certificates invested in the privatisation of State and local government property or a part thereof and the selling price determined for such property or a part thereof, which has been privatised for certificates? 2. Have the calculations of the undertaking been carried out mathematically correctly? |
|  |  |  |
|  |  |  |  |
| 46. The amount of income from the negative goodwill of a capital company, if a State or local government capital company is privatised (Section 6, Paragraph four, Clause 5) | 46 |  | 1. Does the indicated amount comply with the amount calculated by the undertaking from the negative goodwill of the capital company, if the State or local government capital company is privatised? |
|  |  |  |
|  |  |  |  |
| 47. The amount of reduction in provisions and reserves in comparison with the previous taxation period, if the amounts for creation (increasing) such provisions and reserves in pre-taxation periods have been included in the taxable income (Section 6, Paragraph four, Clause 6) | 47 |  | 1. Does the indicated amount comply with the amount of reduction in provisions and reserves included in the profit or loss account in comparison with the previous taxation period, if the amounts for creation (increasing) of such provisions and reserves in pre-taxation periods have been included in the taxable income? |
|  |  |  |
|  |  |  |  |
| 48. Recovered bad debts or embezzled amounts, which are directly included in expenditure and regarding which in the previous taxation periods the taxable income has been increased (Section 6, Paragraph four, Clause 6.1) | 48 |  | 1. Does the indicated amount comply with the recovered amounts of bad debts or embezzled amounts, which are directly included in expenditure and regarding which in previous taxation periods the taxable income has been increased? |
|  |  |  |
|  |  |  |  |
| 49. The amount of reduction in late charges which is related to principal debts of taxes (Section 6, Paragraph four, Clause 7) | 49 |  | 1. Does the indicated amount comply with the amount of reduction in late charges which is related to principal debts of taxes? |
|  |  |  |
|  |  |  |  |
| 50. The residual value in the financial accounting of a taxpayer, of computing devices and related equipment, transferred to educational institutions free of charge (Section 6, Paragraph four, Clause 8) | 50 |  | 1. Does the indicated amount comply with the residual value in the financial accounting of a taxpayer, of computing devices and related equipment, transferred to educational institutions free of charge? |
|  |  |  |
|  |  |  |  |
| 51. Income amount from alienation of shares (Section 6, Paragraph four, Clause 9) | 51 |  | 1. Does the indicated amount comply with the income amount from alienation of shares included in the profit or loss account? |
|  |  |  |  |
| 52. The income amount which a tonnage taxpayer obtains from the utilisation of ships in international carriage and activities associated with it (Section 6, Paragraph four, Clause 10) | 52 |  | 1. Does the indicated amount comply with the income amount which a tonnage taxpayer obtains from the utilisation of ships in international carriage and activities associated with it? |
|  |  |  |
|  |  |  |  |
| 53. The amount of costs related to the production of the mandatory copies, which in accordance with the Mandatory Copy Law shall be supplied to the National Library of Latvia (Section 6, Paragraph four, Clause 11) | 53 |  | 1. Does the indicated amount comply with the amount of costs laid down by the undertaking related to the production of the mandatory copies, which in accordance with the Mandatory Copy Law shall be supplied to the National Library of Latvia? 2. Have the calculations of the undertaking been carried out justifiably? |
|  |  |  |
|  |  |  |  |
| 54. The amount of costs in order to ensure a specialised new work place for an employee with limitation of physical and mental capabilities (with a disability group) (Section 6, Paragraph four, Clause 12) | 54 |  | 1. Does the indicated amount comply with the amount of costs in order to ensure a specialised new work place for an employee with limitation of physical and mental capabilities (with a disability group)? 2. Have the calculations been carried out justifiably? |
|  |  |  |
|  |  |  |  |
| 55. The amount of debt, for which the taxable income has been increased in previous taxation periods and for which the settlements have been performed in the taxation period (Section 6, Paragraph four, Clause 13) | 55 |  | 1. Does the indicated amount comply with the amount of debt, for which the taxable income has been increased in previous taxation periods and for which the settlements have been performed in the taxation period? |
|  |  |  |
|  |  |  |  |
| 56. The amounts, for which in accordance with a decision of the court credit liabilities are discharged or reduced in the process of legal protection or process of extrajudicial legal protection, if they are included in the taxpayer’s taxable income and are not indicated in the taxpayer’s expenditure (Section 6, Paragraph four, Clause 14) | 56 |  | 1. Does the indicated amount comply with the amount, for which in accordance with a decision of the court credit liabilities are discharged or reduced in the process of legal protection or process of extrajudicial legal protection, if they are included in the taxpayer’s taxable income and are not indicated in the taxpayer’s expenditure? |
|  |  |  |
|  |  |  |  |
| 57. Income from alienation of securities of public circulation of the European Union or European Economic Area (including interest earned on debentures) other than shares (Section 6, Paragraph four, Clause 15) | 57 |  | 1. Does the indicated amount comply with the income laid by the undertaking from alienation of securities of public circulation of the European Union or European Economic Area (including interest earned on debentures) other than shares? |
|  |  |  |
|  |  |  |  |
| 58. The amount of late payment and fine that has been discharged in accordance with the Law On Tax Support Measure (Section 6, Paragraph four, Clause 16) | 58 |  | 1. Does the indicated amount comply with the amount of late payment and fine that has been discharged in accordance with the Law On Tax Support Measure? |
|  |  |  |
|  |  |  |  |
| 59. The amount which as the surplus part was received from a co-operative society and forestry services co-operative society and indicated in the profit or loss statement of the taxation period (Section 6, Paragraph four, Clause 17) | 59 |  | 1. Does the indicated amount comply with the amount which as the surplus part was received from a co-operative society and forestry services co-operative society and indicated in the profit or loss account of the taxation period? |
|  |  |  |
|  |  |  |  |
| 60. The income of institutions of higher education and colleges, which has been earned as a payment for the provision of education within the framework of a vocational secondary education, professional education and higher education programme (Section 6, Paragraph four, Clause 18) | 60 |  | 1. Does the indicated amount comply with the income of institutions of higher education and colleges, which has been earned as a payment for the provision of education within the framework of a vocational secondary education, professional education and higher education programme? |
|  |  |  |
|  |  |  |  |
| 61. The income that institutions of higher education gain from publicly performed and exhibited works that have been created within the framework of artistic creative activities organised as a part of the study process (Section 6, Paragraph four, Clause 19) | 61 |  | 1. Does the indicated amount comply with the income that institutions of higher education gain from publicly performed and exhibited works that have been created within the framework of artistic creative activities organised as a part of the study process? |
|  |  |  |
|  |  |  |  |
| 62. The income of institutions of higher education, colleges and scientific institutions earned from independent studies (Section 6, Paragraph four, Clause 20) | 62 |  | 1. Does the indicated amount comply with the income of institutions of higher education, colleges and scientific institutions earned from independent studies? |
|  |  |  |
|  |  |  |  |
| 63. The amount of research and development expenditure determined in accordance with Section 6.6, Paragraph one of the Law (Section 6, Paragraph four, Clause 21), including: | 63 |  |  |
|  |  |  |
| 63.1. costs of the research staff or research technical staff | 63.1 |  | 1. Does the indicated amount comply with the costs for the research staff or research technical staff determined by the undertaking? |
| 63.2. the amount of remuneration to a scientific institution for research services | 63.2 |  | 1. Does the indicated amount comply with the amount of remuneration to a scientific institution for research services? |
| 63.3. the amount of remuneration for certification, testing and calibration institutions for testing, certification and calibration services | 63.3 |  | 1. Does the indicated amount comply with the amount of remuneration laid down by the undertaking for certification, testing and calibration institutions for testing, certification and calibration services? |
|  |  |  |
|  |  |  |
| 64. The amount of increase in value arisen after reassessment of the balance sheet and off-balance sheet items or assessing them in true value (except for the amount of increase related to changes in foreign exchange rates) (Section 6, Paragraph five), including: | 64 |  |  |
|  |  |  |
| 64.1. the amount of increase in investment property arisen after reassessment of the balance sheet asset items or assessing them in true value (Section 6, Paragraph 5.3) | 64.1 |  | 1. Does the indicated amount comply with the amount of increase in investment property arisen after reassessment of the balance sheet asset items or assessing them in true value included in the profit or loss account? |
|  |  |  |
|  |  |  |  |
| 64.2. the amount of increase in organic assets arisen after reassessment of the balance sheet asset items or assessing them in true value (Section 6, Paragraph 5.3) | 64.2 |  | 1. Does the indicated amount comply with the amount of increase in organic assets arisen after reassessment of the balance sheet asset items or assessing them in true value included in the profit or loss account? |
|  |  |  |
|  |  |  |  |
| 64.3. the amount of increase in long-term investments held for sale arisen after reassessment of the balance sheet asset items or assessing them in true value (Section 6, Paragraph 5 3) | 64.3 |  | 1. Does the indicated amount comply with the amount of increase in long-term investments held for sale arisen after reassessment of the balance sheet asset items or assessing them in true value included in the profit or loss account? |
|  |  |  |
|  |  |  |  |
| 65. A part of the work remuneration of an employee, which is calculated for substituting a national guard (Section 6, Paragraph eighteen) | 65 |  | 1. Does the indicated amount comply with the part of the work remuneration of the employee, which is calculated for substituting a national guardsman? 2. Are calculations of the undertaking justified? |
|  |  |  |
|  |  |  |  |
| 66. The amount of increase in value arisen after reassessment of assets and liabilities items or fixed assets transferred in relation to the transfer of the type of economic activity, merger or division of a capital company (Section 6.2) | 66 |  | 1. Does the indicated amount comply with the amount of increase in the value calculated by the undertaking which has arisen after reassessment of assets and liabilities items or fixed assets transferred in relation to the transfer of the type of economic activity, merger or division of a capital company? |
|  |  |  |
|  |  |  |  |
| 67. The amount of increase in value arisen after reassessment of the transferred shares associated with the exchange of shares, merger or division of a capital company (Section 63) | 67 |  | 1. Does the indicated amount comply with the amount of increase in the value calculated by the undertaking which has arisen after reassessment of the transferred shares associated with the exchange of shares, merger or division of a capital company? |
|  |  |  |
|  |  |  |  |
| 68. The amount of compensation for land, buildings, parts thereof and structures lost as a result of forced loss (Section 10, Paragraph three) | 68 |  | 1. Does the indicated amount comply with the amount of compensation for land, buildings, parts thereof and structures lost as a result of forced loss? |
|  |  |  |
|  |  |  |  |
| 69. Income obtained in the case of replacement of fixed assets (Section 10.1) | 69 |  | 1. Does the indicated amount comply with the income determined by the undertaking obtained in the case of replacement of fixed assets? 2. Have the calculations of the undertaking been carried out justifiably? |
|  |  |  |  |
| 70. Amount of dividends received from other payers (Section 11, Paragraph one) | 70 |  | 1. Does the indicated amount comply with the amount of dividends received from other payers? |
|  |  |  |  |
| 71. Market value difference arisen in transactions of related parties regarding which a transaction partner has increased the income subject to enterprise income tax (Section 12, Paragraph five) | 71 |  | 1. Does the indicated amount comply with the market value difference arisen in transactions of related parties regarding which a transaction partner has increased the income subject to enterprise income tax? |
|  |  |  |
|  |  |  |  |
| 72. Part of loss attributed on the basis of the taxation period declaration of enterprise income tax of a partnership (Section 22, Paragraph ten) | 72 |  | 1. Does the indicated amount comply with the part of loss attributed on the basis of the taxation period declaration of enterprise income tax of a partnership? |
|  |  |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 73. Other amounts decreasing taxable income in accordance with laws and regulations, including: | | | | | | | 73 | |  |
| 73.1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | 73.1 | |  |
| 73.2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | 73.2 | |  |
| 73.3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | 73.3 | |  |
|  | |  |
| **74. Total amount of decrease (increase) in taxable income (loss)**  (Row 41 + Row 42 + Row 43 + Row 44 + Row 45 + Row 46 + Row 47 + Row 48 + Row 49 + Row 50 + Row 51 + Row 52 + Row 53 + Row 54 + Row 55 + Row 56 + Row 57 + Row 58 + Row 59 + Row 60 + Row 61 + Row 62 + Row 63 + Row 64 + Row 65 + Row 66 + Row 67 + Row 68 + Row 69 + Row 70 + Row 71 + Row 72 + Row 73) | | | | | | | **74** | |  |
|  | |  |
|  | | | | | | |  | |  |
| **75. Taxable income** (Row 3 + Row 40 - Row 74) | | | | | | | **75** | |  |
|  | | | | | | |  | |  |
| 76. Amounts received as State support for agriculture or EU support for agriculture and rural development (Section 6, Paragraph four, Clause 2, not more than amount of Row 75) | | | | | | | 76 | |  |
|  | |  |
|  | | | | | | |  | |  |
| **77. Taxable income before covering of losses** (Row 75 or ((Row 75 - Row 76) ≥ 0)) | | | | | | | **77** | |  |
|  | | | | | | |  | |  |
| 78. Amount of losses which reduces taxable income in accordance with Section 14 of the Law  (Row 78.1 + Row 78.2, yet not more than Row 77) | | | | | | | 78 | |  |
|  | |  |
|  | | | | | | |  | |  |
| 78.1. amount of losses of the pre-taxation periods (Section 14, Paragraphs one, 1.1, 1.2, 1.3 and ten; excluding losses covered in accordance with Section 14, Paragraph 1.4of the Law), including: | | | | | | | 78.1 | |  | 1. Does the indicated amount mathematically comply with non-covered losses of pre-taxation periods? | | | | | | |
|  | |  |  | | | | | | |
|  | | | | | | |  | |  |
| *Pre-taxation period, when losses arose* | *Amount of losses not covered before the taxation period* | *Amount of losses by which the taxable income is reduced in the taxation period* | | *Amount of losses which is transferred to next taxation periods* | | | | | |
| 1 | 2 | 3 | | 4 | | | | | |
| 78.1.1. |  |  | |  | | | | | |
| 78.1.2. |  |  | |  | | | | | |
| 78.1.3. |  |  | |  | | | | | |
| 78.1.4. |  |  | |  | | | | | |
| 78.1.5. |  |  | |  | | | | | |
| 78.1.6. |  |  | |  | | | | | |
| 78.1.7. |  |  | |  | | | | | |
| 78.1.8. |  |  | |  | | | | | |
| 78.1.9. |  |  | |  | | | | | |
|  | **In total:** | **In total:**  (indicate the amount in Row 78.1) | | **In total:** | | | | | |
|  | | | |  | | | | | |  | |  |
| 78.2. amount of losses which is transferred upon reorganisation or by transferring, merging or dividing the types of economic activity (Section 14, Paragraphs eleven., 11.1, twelve and thirteen), including: | | | | | | | 78.2 | |  | 1. Does the indicated amount mathematically comply with the amount of losses which is transferred upon reorganisation or by transferring, merging or dividing the types of economic activity? | | | | | | |
|  | |  |  | | | | | | |
| *Pre-taxation period, when losses arose* | *Amount of losses not-covered before the taxation period* | | *Amount of losses by which the taxable income is reduced in the taxation period* | | *Amount of losses which is transferred to next taxation periods* | | | | |
| 1 | 2 | | 3 | | 4 | | | | |
| 78.2.1. |  | |  | |  | | | | |
| 78.2.2. |  | |  | |  | | | | |
| 78.2.3. |  | |  | |  | | | | |
| 78.2.4. |  | |  | |  | | | | |
| 78.2.5. |  | |  | |  | | | | |
| 78.2.6. |  | |  | |  | | | | |
| 78.2.7. |  | |  | |  | | | | |
| 78.2.8. |  | |  | |  | | | | |
| 78.2.9. |  | |  | |  | | | | |
|  | **In total:** | | **In total:**  (indicate the amount in Row 78.2) | | **In total:** | | | | |
|  | | | |  | | | | | |  | |  |
| 78.3. the amount of losses which is covered by transferring the losses to a taxpayer of other country (Section 14, Paragraph 1.4 ) | | | | | | | 78.3 | |  |
|  | |  |
|  | | | | | | |  | |  |
|  | | | | | | | | | | | | | |  |  |
| **79. Adjusted taxable income in accordance with Chapters I and II of the Law (Row 77 - Row 78)** | | | | | | **79** | |  | | |
|  | | | | | |  | |  | | |
| **80. Tax from adjusted taxable income (Row 79 x tax rate \_\_\_\_\_ %)** | | | | | | **80** | |  | | |

**IV. Tax Rebates**

|  |  |  |  |
| --- | --- | --- | --- |
| 81. The amount of enterprise income tax paid in foreign countries, yet not more than the amount which would be equal to the tax calculated in Latvia regarding the income obtained in foreign countries (for each foreign country separately) (Section 16), including: | 81 |  | |
|  |  | |
| 81.1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | 81.1 | |  | |
| 81.2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | 81.2 | |  | |
| 81.3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | 81.3 | |  | |
|  | |  | |
| 82. Tax rebate for initial long-term investments made within the scope of supported investment projects (Section 17.2, Annex 5) | 82 |  | |
|  |  | |
|  |  |  | |
| 83. Tax rebate to a donor – 85 percent of the amounts of donations (Section 20.1, Paragraph one) (the amount donated x 0.85 ≤ Row 80 x 0.2) | 83 |  | |
|  |  | |
|  |  |  | |
| 84. Tax amount after application of rebates laid down in Sections 16, 17.2 and 20.1of the Law  (Row 80 – Row 81 – Row 82 - Row 83) | 84 |  | |
|  |  | |
|  |  |  | |
| 85. Other tax rebates or reliefs, including: | 85 |  | |
| 85.1. tax rebate in accordance with the Law On Application of Taxes in Free Ports and Special Economic Zones (shall not be completed if Row 82 > 0) | 85.1 |  | |
|  |  | |
| 85.2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | 85.2 |  | |
| 85.3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | 85.3 |  | |
|  |  | |
| 86. Tax amount after application of other tax rebates or reliefs (Row 84 - Row 85) | 86 |  | |
|  |  |  | |
| 87. Tax rebate for investments made within the scope of supported investment projects (Section 17.1) (shall not be completed, if Row 82 > 0) | 87 |  | |
|  |  | |
|  |  |  | |
| 88. Tax rebate for agricultural undertakings (Section 18) (shall not be completed, if Row 82 > 0) | 88 |  | |
|  |  |  | |
| 89. Tax amount when applying rebates (Row 84 – Row 87 - Row 88) | 89 |  | |
|  |  |  | |
| 90. The amount transferred in accordance with Section 21 of the Law to the associations of disabled persons and other associations, foundations or funds of medicinal nature | 90 |  | |
|  |  | |
|  |  |  | |
| 91. 100 % tax rebate (Row 91 = Row 89, if Row 90 > Row 89) (shall not be completed, if Row 82 > 0) | 91 |  | |
|  |  |  | |
| **92. Tax amount in accordance with Chapter III of the Law** (Row 86 or Row 89, or Row 89 - Row 91) | **92** |  | |
|  |  |  | |
| 93. The amount of tax advance calculated for the taxation year | 93 |  | |
|  |  |  | |
| 94. The amount of tax advance paid in the taxation year | 94 |  | |
|  |  |  | |
| **95. Tax calculation result** (Row 92 - Row 94) | **95** |  | |
|  |  |  | |
| 96. Supplement up to | 96 |  | |
|  |  |  | |
| 97. Refund (for set-off to current payments) up to | 97 |  | |
|  |  |  | |

**V. Information regarding Completion of Annexes**

|  |  |  |
| --- | --- | --- |
|  | **Yes** | **No** |
| 98. A taxpayer has established, increased of decreased provisions or reserves in conformity with Section 7, 7.2 or 8 of the Law | 98 |  |
|  |  |

If the answer "Yes" is marked, complete and submit Annex 1 to the declaration.

If the answer "No" is marked, Annex 1 to the declaration shall not be completed and submitted.

|  |  |  |
| --- | --- | --- |
|  | **Yes** | **No** |
| 99. Transactions with an affiliated foreign undertaking or a commercial company, which is exempt from enterprise income tax or which is utilising enterprise income tax rebates or reliefs laid down in other laws of the Republic of Latvia, or with a person affiliated with the undertaking, or affiliated undertaking which forms a group of undertakings with the taxpayer (Section 12, Paragraph two) | 99 |  |
|  |  |
|  |  |  |
|  | **Yes** | **No** |
| 100. Transactions with other commercial company or a person who is located, has been set up or established in a low-tax and tax-free country or territory (Section 12, Paragraph four) | 100 |  |
|  |  |
|  |  |  |

If the answer "Yes" is marked in Row 99 or 100 of the declaration, complete and submit Annex 2 to the declaration.

**If the answer "No" is marked in Row 99 or 100, Annex 2 to the declaration shall not be completed and submitted.**

|  |  |  |
| --- | --- | --- |
|  | **Yes** | **No** |
| 101. A partnership which prepares and submits an enterprise income tax declaration, shall provide information regarding the members of the partnership and complete Annex 3 to the declaration "The List of the Members of the Partnership, Their Contribution and Taxable Income (Loss)" (Section 22, Paragraph nine) | 101 |  |
|  |  |

If the answer "Yes" is marked, complete and submit Annex 3 to the declaration.

**If the answer "No" is marked, Annex 3 to the declaration shall not be completed and submitted.**

|  |  |  |
| --- | --- | --- |
|  | **Yes** | **No** |
| 102. In a taxation period a taxpayer has completed an investment project supported in accordance with the decision of the Cabinet for initial long-term investments, or applies tax rebate in accordance with Section 17.2of the Law. | 102 |  |
|  |  |

If the answer "Yes" is marked, complete and submit Annex 4 to the declaration.

**If the answer "No" is marked, Annex 4 to the declaration shall not be completed and submitted.**

|  |  |  |
| --- | --- | --- |
|  | **Yes** | **No** |
| 103. A taxpayer has donated to budget institutions, State capital companies, which perform the State culture functions delegated by the Ministry of Culture, as well as public benefit organisation in another EU Member State or a State of the EEA, with which Latvia has entered into a convention on the prevention of imposition of double taxation and tax evasion (if such a convention has entered into force) and which operates in the status comparable to the conditions of a public benefit organisation of Latvia in accordance with laws and regulations of the relevant EU Member State or the State of the EEA, and in accordance with Section 20.1of the Law applies a rebate for the donations performed. | 103 |  |
|  |  |

If the answer "Yes" is marked, complete and submit Annex 5 to the declaration.

**If the answer "No" is marked, Annex 5 to the declaration shall not be completed and submitted.**