VERO SKATT

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12A SPECIFICATION OF UNUSED TAX DEPRECIATION 2026

Taxpayers liable to have an accounting system must complete this form in order to report their depreciation expenses for book purposes that they haven't used for tax purposes.

Company name	Business ID
	Accounting period (ddmmyyyy–ddmmyyyy)
	—

1 Enter the ending balance of unused depreciation at the end of your tax year. Ending balance must include the unused amount of the latest accounting period i.e. the latest tax year.

Groups of assets with depreciation expenses wholly or partly unused	Tax year when depreciated	Amount of unused tax depreciation					
		Beginning balance		Depreciation used		Ending balance [1]	
		€	c	€	c	€	c
Beginning balance, total							
Used, total							
Ending balance, total							

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VEROH 3016e 1.2026

The information entered on this form will be read by computer, by optical character recognition. The computer system does not process anything you may have written outside the spaces. Only fill in forms printed out from tax.fi, do not use photocopies. Photocopies may have inferior quality, making optical character recognition difficult.

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