**ANNEX 2**

**INSTRUCTIONS ON COMPLETING**

# CALCULATION OF ADVANCE PAYMENT OF PERSONAL INCOME TAX AND PERSONAL INCOME TAX ON INCOME FROM BUSINESS ACTIVITIES

**LEGAL BASES – meaning of abbreviations used:**

* ZDoh-2: Income Tax Act (UL RS, Nos 13/11 – official consolidated text, [9/11 – ZUKD- 1, 9](http://www.uradni-list.si/1/objava.jsp?urlid=20129&stevilka=344)/12 – decision of the Constitutional Court, [24/12, 30/12,](http://www.uradni-list.si/1/objava.jsp?urlid=201224&stevilka=919) [40/12 -](http://www.uradni-list.si/1/objava.jsp?urlid=201240&stevilka=1700) ZUJF, [75/12, 94/12, 5](http://www.uradni-list.si/1/objava.jsp?urlid=201275&stevilka=2850)2/13 – decision of the Constitutional Court, 96/13, 29/14 – decision of the Constitutional Court, 50/14, 23/15, 55/15, 63/16, 69/17, 21/19, 28/19, 66/19 and 39/22),
* ZDDPO-2: Corporate Income Tax Act (UL RS, Nos 117/06, [56/08,](http://www.uradni-list.si/1/objava.jsp?urlid=200856&stevilka=2343) [76/08,](http://www.uradni-list.si/1/objava.jsp?urlid=200876&stevilka=3350)

[5/09, 96/09,](http://www.uradni-list.si/1/objava.jsp?urlid=20095&stevilka=144) [110/09 -](http://www.uradni-list.si/1/objava.jsp?urlid=2009110&stevilka=4984) ZDavP-2B, [43/10, 59/11,](http://www.uradni-list.si/1/objava.jsp?urlid=201043&stevilka=2187) [24/12, 30/12,](http://www.uradni-list.si/1/objava.jsp?urlid=201224&stevilka=918) [94/12, 8](http://www.uradni-list.si/1/objava.jsp?urlid=201294&stevilka=3645)1/13, 50/14, 23/15, 82/15, 68/16, 69/17, 79/18, 66/19 and 172/21),

* ZDavP-2: Tax Procedure Act (UL RS, Nos 13/11 [official consolidated version],

32/12, 94/12, 101/13 – ZDavNepr, 111/13, 22/14 – decision of the Constitutional Court, 25/14 – ZFU, 40/14 – ZIN-B, 90/14, 91/15, 63/16, 69/17, 13/18 – ZJF-H, 36/19, 66/19, 145/20 – decision of the Constitutional Court and 203/20 – ZIUPOPDVE),

* ZPIZ-2: Pension and Disability Insurance Act (UL RS, Nos 96/12, [39/13, 9](http://www.uradni-list.si/1/objava.jsp?urlid=201339&stevilka=1516)9/13 – ZSvarPre-C, 101/13 – ZIPRS1415, 44/14 – ORZPIZ206, 85/14 – ZUJF-B, 95/14 – ZUJF-C, 90/15
* – ZIUPTD, 102/15, 23/17, 40/17, 65/17, 28/19, 75/19, 139/20, 189/20 – ZFRO, 51/21, 121/21, 161/21, 196/21 – ZDOsk, 10/22 and 29/22), ZSRR-2: Promotion of Balanced Regional Development Act (UL RS, Nos 20/11, 57/12 and 46/16),
* Rules on accounts and other tax records for natural persons carrying out an activity (UL RS, Nos 138/06, 52/07, 21/13 and 101/15),
* Rules on the application of tax incentives for investment in research and development (UL RS, No 75/12),
* ZSRR-2 Decree: decree on the granting of regional state aid and the method of applying regional employment incentives and tax incentives for employment and investment (UL RS Nos 93/14, 77/16, 14/18, 168/20,121/21 and 27/22),
* ZUVRAS: Act regulating certain issues regarding the final award of the Arbitral Tribunal on the basis of the Arbitration Agreement between the Government of the Republic of Slovenia and the Government of the Republic of Croatia (UL RS, Nos 69/17, 59/19 and 204/21),
* ZIUZEOP: Act determining emergency measures to contain the COVID-19 epidemic and mitigate its consequences for citizens and the economy (UL RS, Nos 49/20, 61/20, 152/20 – ZZUOOP, 175/20 – ZIUOPDVE, 15/21 – ZDUOP and 206/21 – ZDUPŠOP),
* ZZUOOP: Act on temporary measures to mitigate and eliminate the consequences of COVID‑19 (UL RS, Nos

152/20, 175/20 – ZIUOPDVE, 82/21 – ZNB-C, 112/21 – ZNUPZ, 167/21 – decision of the Constitutional Court and 206/21 – ZDUPŠOP),

* ZDDPO-2S: Act Amending the Corporate Income Tax Act

(UL RS, No 172/21),

* ZDavP-2F: Act Amending the Tax Procedure Act (UL RS, No 94/12).

# Method of determining the tax base

One of the fields for **D-actual** or **N-standardised** should be ticked depending on the manner in which the tax base for business income was determined by the taxable person during the period for which they submit a return. Only one of the fields must be ticked.

A person liable for the advance payment of income tax on income from business who determines the tax base from business income on the basis of actual income and expenditure (ticked box D), completes the parts of the return marked I., II., III.A and III.B, IV., V. and VIII.

A person liable for income tax on income from business who determines the tax base from business income on the basis of actual income and standardised expenditure (ticked box N), completes the parts of the return marked I., II., III.B, IV., VI. and VIII.

# Taxable person’s basic details

Enter in **Part II** the basic identification data of the taxpayer (full name, tax number, address of residence and residence) and the registered place of business, the registration number for that activity and the code of that activity in accordance with the Decree on the standard classification of activities (UL RS, Nos 69/07 and 17/08).

If the calculation is proposed by the **entity in charge of basic agricultural and basic forestry activity** as determined in accordance with Article 47(2) ZDoh-2, it is mandatory to indicate the field as such.

By selecting the appropriate box, the taxable person indicates whether he/she is a **resident or a non-resident** of the Republic of Slovenia and, if not a resident, he/she shall also enter the country of residence.

Where accounts are drawn up for **several activities of a taxable person** to whom different registration numbers are allocated and are (may be) performed or notified in different locations in the Republic of Slovenia and/or outside the Republic of Slovenia, existing information on all of them shall be entered.

Under the heading of the **system for keeping accounts,** one of the boxes must be marked in the manner which the taxable person has used during the period for which the return is submitted (simple accounts, double-entry accounts or records, in accordance with the provisions of the Rules on accounts and other tax records for natural persons carrying on an activity). In the return for the period in which the tax base is established on the basis of actual income and expenditure, the taxable person cannot merely keep records in accordance with the Rules on books and other tax records for natural persons carrying on an activity and cannot therefore tick the box with the ‘records’ code.

Under the heading **type of social insurance,** one or more fields shall be ticked and details of the amounts and the country, according to the types of compulsory social insurance which the taxable person has in the course of the period for which the return is submitted, shall be entered. At least one box must be ticked.

If the calculation is proposed by a taxable person who is the head of a farm household for agricultural and basic forestry activity, as determined in accordance with Article 47(2) of the ZDoh-2, they must indicate (also) the indent ‘from the performance of the activity’ if at least one member of the farm household has been compulsorily or voluntarily insured for agricultural and complementary activities in the course of the year. This indent shall include the total amount of the social security contributions levied by the head and all members of the farm household who, in the year of calculation, were compulsorily or voluntarily compulsorily insured for pension and disability insurance in respect of agricultural and complementary activities on the farm.

If the calculation is proposed by a taxable person who independently pursues a specialised profession in the field of cultural activities, they shall also indicate the indent ‘from the performance of the activity’ and shall enter the total amount of the social security contributions levied, irrespective of whether the contributions are paid in full by them or in part or in full by the Republic of Slovenia.

# Claiming of benefits under the ZDoh-2

**Part III. A** is only completed by taxable persons who, during the accounting period, determine the tax base from income from activities on the basis of actual income and expenditure, and have ticked box D in Part I if they meet the conditions set out in the individual declarations and wish to claim a special personal allowance in accordance with Article 113 ZDoh-2. Only one of the statements can be ticked.

**Part III. B** is marked by all taxable persons who have claimed special tax treatment under Article 51(4) ZDoh-2 during the 5 years preceding the period for which the return is submitted.

# Details of type of return calculation

Only one return calculation status shall be marked, by selecting the appropriate designation from 1 to 7.

**Item 1** is marked when a regular annual return is submitted in accordance with Article 296(1) ZDavP-2 for the accounting period ending on the last day of the calendar year, unless it is a return defined in the types of accounts under items 2 to 7.

**Item 2** is marked and completed when the return for the last return period is submitted on the winding-up of the taxable person by removal from the Slovenian Business Register if it is not one of the returns identified in the types of return under items 3 to 7.

**Item 3** is marked and completed when, as a result of the death of the taxable person, a return is submitted for a return period ending on the day of death or for subsequent accounting periods after the date of death, ending before the taxable person’s removal from the Slovenian Business Register (under a) or, where a return is submitted for the return period ending on the day preceding the day on which bankruptcy started (under b).

**Item 4** is marked and completed where a return is submitted upon termination of a taxable person through a change of status entered in the companies register. The date of registration in the companies register cannot be earlier than the end date of the accounting period.

Item 4.1 is marked when the taxable person transforms their status to a new or existing capital company in accordance with the Companies Act. Within this item the person also marks and completes as appropriate under item 4.1.1 or 4.1.2, depending on the method of transformation.

Item 4.2 is marked when the taxable person transforms their status to a new or existing legal entity, where the transformation is not carried out in accordance with the Companies Act. This designation is intended for the transformation of private individuals who are not regarded as entrepreneurs under the stated law. Within this item the person also marks and completes as appropriate under item 4.2.1 or 4.2.2, depending on the method of transformation. The status of the return submitted as a result of the status transformation should also be indicated under item 4.

Item a is marked and completed in the case of a return made pursuant to Article 297a(1) ZDavP-2 when the entry of the status transformation in the companies register was made up to and including 31 March of the following tax year after the transformation accounting date.

Item b is marked and completed when the return is submitted pursuant to Article 297a(2) ZDavP-2, when the entry of the status transformation in the companies register took place after 31 March of the following tax year after the accounting date of the transformation and when this return corrects the return previously submitted for the period defined in Article 296(1) ZDavP-2.

**Item 5** is marked and completed when a return is submitted on the winding-up of the taxable person through the deletion and simultaneous transfer of the taxable person’s business or parts thereof. Enter the date of removal of the taxable person from the Slovenian Business Register, which date cannot be earlier than the end date of the period.

Item 5.1 is marked when, in accordance with the Companies Act, the taxable person transfers their undertaking to another acquiring entrepreneur at the time of deletion, in accordance with Article 99 ZDavP-2F, which refers to the application of Article 297a ZDavP-2. Within item 5.1, one of the items a or b must also be marked and filled in.

Item a is marked and completed in the case of a return submitted for the period ending with the accounting day of the transfer of the entrepreneur to the acquiring entrepreneur, if the entry of this transfer in the Slovenian Business Register took place on or before 31 March of the following tax year.

Item b is marked and completed in the case of a correction of the return submitted for the period ending on the accounting day of the transfer of the entrepreneur to the acquiring entrepreneur, after the return for the period ending on the last day of the calendar year has been previously submitted, because no such transfer has been entered in the Slovenian Business Register on or before 31 March of the following tax year.

Item 5.2 is marked and completed when a return is submitted for a return period which ends with the removal of the taxable person from the Slovenian Business Register, whereby an undertaking or part thereof is transferred to one or more natural persons, which, in accordance with the provisions of the ZDoh-2, is considered as the entirety of the assets and liabilities and is capable of operating independently in business and organisational terms.

Item 5.3 is marked and completed when a return is submitted for a return period which ends with the removal of the taxable person from the Slovenian Business Register, whereby an undertaking or part thereof is transferred to one or more legal entities, which, in accordance with the provisions of the ZDoh-2, is considered as the entirety of the assets and liabilities and is capable of operating independently in business and organisational terms.

**Item 6** is marked and completed when a return is submitted for an accounting period ending on the day preceding the date of commencement of the compulsory settlement procedure.

**Item 7** is marked and completed when a return is submitted for an accounting period in which the taxable person no longer carries out activities, provided that, during that period, they have received payments for income generated in the course of carrying out the activity before 1 January 2013 for periods in which the taxable person established the tax base on the basis of actual income and standardised expenditure and which had not yet been taken into account at the time when they were paid.

* The taxable person may submit such return for the whole calendar year.
* The taxable person may submit such return for an accounting period ending before the end of the calendar year on the date on which they received the last payment of income.
* Where, in the course of a calendar year, the taxable person submits several such returns, the accounting periods of the individual returns may not overlap with each other.
* If the taxable person receives income arising in the course of the pursuit of the ceased activity during the period in which they resume activity, they shall include the income in the return submitted for the accounting period in which the income was received, under the appropriate items 1 to 6.

# Instructions for completing the calculation for advance payment of income tax on income from business activities for taxable persons who establish the tax base on the basis of actual income and actual expenditure

The information in this part of the return shall be completed only by those taxable persons that have ticked box D in Part I.

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| Item No  |   |
| 1.  | Amount of income determined in the profit and loss statement  |
| 1.1  | Amount of income declared under No 1 from which withholding tax has been withheld, including withholding tax (Article 136 ZDoh-2 in conjunction with Article 53 and Article 68(4) ZDoh-2)  |
| 2.  | Total amount of decrease in revenue reported under No 1 for each type of revenue referred to in Nos 2.1 to 2.9  |
| 2.1  | Amount of revenue from the elimination and use of provisions that were not previously recognised or have already been taxed at the time of their creation (Article 20(3) ZDDPO-2 in conjunction with Article 83 ZDDPO-2)  |
| 2.2  | Amount of revenue exempted from taxation under international treaties (elimination of double taxation by way of an exemption method under an international treaty for the avoidance of double taxation and the exemption of profits or parts of profits which are taxed only in the other Contracting State under an international treaty governing the taxation of international transport) and the amount of income arising from the performance of an activity which is exempt from taxation under Article 27(1) ZUVRAS  |
| 2.3  | Amount of revenue in the reversal of impairment exempted from taxation in accordance with Article 21(3), Article 22(2) and Article 96 ZDDPO-2 if previous impairment has not been taken into account  |
| 2.4  | Amount of revenue which, under Article 54 ZDoh-2, is not considered to be income obtained from the performance of activities:1. dividend as provided for in Chapter III.6.2 ZDoh-2;
2. interest as specified in Chapter III.6.1 ZDoh-2, obtained on transferable debt securities and money market instruments defined under the act governing the market in financial instruments;
3. income obtained from the divestment of an equity interest as set out in Chapter III.6.2 ZDoh-2 or from the divestment of investment coupons;
4. other income in respect of the financial instruments or interests to which the income referred to in the preceding points of this paragraph relates, arising after the acquisition of financial instruments or interests in an undertaking;
5. other income in respect of the financial instruments or interests to which the income referred to in the preceding points of this paragraph relates, arising after the acquisition of such financial instruments or interests in the taxable person’s undertaking or their household.
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| 2.5  | Amount of revenue already included in the tax base in the current or previous tax years and exempted from the tax base for the purpose of eliminating double taxation in accordance with Article 13(1) ZDDPO-2  |
| 2.6  | Amount of revenue arising from previous tax periods of unrecognised expenditure and excluded from the tax base in accordance with Article 13(3) ZDDPO-2  |
| 2.7  | Amount of revenue reduction in the event of disposal of transferred assets for unaccounted differences between the tax value and the fair value of the assets when transferring assets to a new private individual, which differences according to Article 51(4)(1.b) ZDoh-2 were not taken into account when determining the tax base on the accounting date of the transfer  |
| 2.8  | Amount of revenue from basic monthly income exempted from taxation in accordance with Article 34(6) ZIUZEOP and Article 88(6) ZZUOOP, as well as the amount of revenue from partially recovered loss of income (for the duration of home quarantine or incapacity to work for reasons of force majeure due to child care) which is exempt from taxation in accordance with Article 93(5) ZZUOOP. Item 2.8 is to be filled only in cases where, taking into account the correct accounting treatment, monthly basic income and partially recovered lost income are included in item 1 of the tax return  |
| 2.9  | Enter the amount of revenue from compulsory social security contributions relating to social insurance of the taxable person on income from activities paid by Slovenia or a self-governing local community for the taxable person in accordance with special regulations, and which in accordance with Article 56(3) ZDoh‑2 are not deemed revenue of the taxable person  |
| 3.  | Total amount of increase in revenue under item 1 in relation to the provisions of the ZDDPO-2 and ZDoh-2 (Nos 3.1 to 3.6)  |

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| 3.1  | Amount of adjustment (increase) of revenues in transfer prices with related parties referred to in Article 16 ZDoh-2, in accordance with the provisions of Article 16(3) and (5) ZDDPO-2, which is carried out at least up to the amount determined by reference to comparable market prices (Article 16(3) ZDDPO-2)  |
| 3.2  | Amount of adjustment (increase) of revenue in prices with resident related parties referred to in Article 16 ZDoh-2 in accordance with Article 17 ZDDPO-2  |
| 3.3  | The amount of the adjustment (increase) of the income from interest on loans granted to related parties referred to in Article 16 ZDoh-2, which, if interest has been charged at a lower rate or has not been charged at all, shall be made at least up to the amount determined by taking into account the last published rate, at the time when the loan was granted or at the time when the interest rate known is calculated (Article 19(1) and (3) ZDDPO-2)  |
| 3.4  | The amount of the adjustment (increase) of the income from interest on loans granted to resident related parties referred to in Article 16 ZDoh-2, which, if interest has been charged at a lower rate or has not been charged at all, shall be made at least up to the amount determined by taking into account the last published rate, at the time when the loan was granted or at the time when the interest rate known is calculated (Article 19(1) and (3) ZDDPO-2)  |
| 3.5  | Amount of increase in revenue in the event of disposal of the transferred assets for a new private individual, by the difference for which the private person transferring the assets to a new private individual was exempt from tax on the difference between the fair value and the tax value of the assets on the accounting date of the transfer  |
| 3.6  | Increase in revenue pursuant to Article 49(2) ZDoh-2 for amounts of increases in assets or reduction of debts relating to previous periods and which have not been taxed due to the method of determining the tax base at that time (e.g. subsidies for previous periods received in the current period)  |
| 4.  | Calculation on the form  |
| 5.  | Amount of expenses identified in the profit and loss statement  |
| 6.  | Total amount of reduction of expenditure declared in item 5 by amounts not recognised as expenditure (items 6.1 to 6.30)  |
| 6.1  | Amount of adjustment (reduction) of expenditure in transfer prices with related parties referred to in Article 16 ZDoh-2, in accordance with the provisions of Article 16 ZDDPO-2, which is carried out up to no more than the amount determined by reference to comparable market prices (Article 16(4) ZDDPO-2)  |
| 6.2  | Amount of adjustment (reduction) of expenditure in prices with resident related parties referred to in Article 16 ZDoh-2 in accordance with Article 17 ZDDPO-2  |
| 6.3  | Amount of the adjustment (reduction) of interest expenditure on loans received from related persons referred to in Article 16 ZDoh-2, which, if interest has been accrued at a higher rate, is carried out in such a way that the interest expenditure is taken into account no more than the amount determined by reference to the last published rate, at the time when the loan was approved or at the time when the interest rate known is calculated (Article 19(2) and (3) ZDDPO-2)  |
| 6.4  | Amount of the adjustment (reduction) of interest expenditure on loans received from resident related persons referred to in Article 16 ZDoh-2, which, if interest has been accrued at a higher rate, is carried out in such a way that the expenditure is taken into account no more than the amount determined by reference to the last published rate, at the time when the loan was approved or at the time when the interest rate known is calculated (Article 19(2) and (3) ZDDPO-2)  |
| 6.5  | Reduction of expenditure by an amount of 50 per cent of the provisioning which, in accordance with Article 20(2) ZDDPO-2, is not recognised when determining the tax base. In accordance with the transitional provision of the ZDDPO-2S, the provisioning of pensions, provisioning for long-service bonuses and provisioning for severance pay on retirement is recognised as an expense in the calculated amount corresponding to 100% of the provisioning in each tax period starting from 1 January 2022 to 31 December 2026 (Article 18 ZDDPO-2S).  |
| 6.6  | Amount of reduction in expenses arising from the revaluation of impairment receivables which are not recognised in accordance with Article 21(1) ZDDPO-2, except for expenditure on the revaluation of claims that are revalued under the accounting standards as a result of a change in the exchange rate  |
| 6.7  | Amount of expenditure relating to revenue under item 2.2 exempted from taxation under international treaties (elimination of double taxation by way of an exemption method under an international treaty for the avoidance of double taxation and the exemption of profits or parts of profits which are taxed only in the other contracting state under an international treaty governing the taxation of international transport)  |
| 6.8  | Amount of expenditure relating to the coverage of losses from previous years (Article 30(1)(2) ZDDPO-2)  |

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| 6.9  | Amount of costs relating to the private life of the taxable person, related persons and other persons and workers, such as, as the case may be, expenses for entertainment, leisure, sport and recreation, including the corresponding value added tax (point 3 of the first paragraph of Article 30 and Article 30(2) and (3) ZDDPO-2)  |
| 6.10  | Amount of costs of compulsory recovery of taxes or other contributions (Article 30(1)(4) ZDDPO-2)  |
| 6.11  | Amount of the penalty imposed by the competent authority (Article 30(1)(5) ZDDPO-2)  |
| 6.12  | Amount of expenditure on taxes paid by the taxable person as a natural person and not related to the performance of an activity (e.g. property tax, inheritance tax and gift tax), income tax, value added tax claimed by the taxable person as a tax deduction in accordance with the act governing value added tax, a self-contribution introduced in accordance with the regulations on self-contribution (Article 55 ZDoh-2)  |
| 6.13  | Amount of interest on late payment of taxes or other contributions (Article 30(1)(8a) ZDDPO-2)  |
| 6.14  | Amount of interest on loans received from persons who have their registered office, place of effective management or residence in countries other than EU Member States where the general or average nominal rate of taxation of profits is less than 12.5% and the country is published in the list published in accordance with Article 8 ZDDPO-2 by theMinistry of Finance and Financial Administration of the Republic of Slovenia (Article 30(1)(8b) ZDDPO-2)  |
| 6.15  | Amount of expenditure relating to bribery and other forms of proceeds given to natural or legal persons (Article 30(1)(10) ZDDPO-2)  |
| 6.16  | Amount of expenditure relating to funds with the nature of grants given to natural or legal persons (Article 30(1)(9) ZDDPO-2)  |
| 6.17  | Amount of other expenditure which is not recognised in accordance with Article 29 ZDDPO-2 and if not directly referred to in Article 30 ZDDPO-2, in particular expenditure which does not comply with normal commercial practice, if it is not usual in the course of business in a particular activity in the light of past and other experience and in comparison with other activities, facts and circumstances  |
| 6.18  | Amount of unrecognised expenses in the amount of 40% of entertainment costs (Article 31 ZDDPO-2)  |
| 6.19  | Amount of depreciation calculated exceeding the depreciation calculated using the straight-line method and applying the prescribed maximum annual depreciation rates, or the total amount of tax-recognised depreciation in accordance with Article 33 ZDDPO-2  |
| 6.20  | Amount of depreciation of tangible fixed assets the cost of which has been previously written off and recognised for tax purposes in accordance with Article 33(6) ZDDPO-2  |
| 6.21  | Enter the amounts of apprentice bonuses not accounted for in accordance with the law (unrecognised expenditure in accordance with Article 35(4) ZDDPO-2)  |
| 6.22  | Enter the amounts of costs which relate exclusively to the taxable person (the person carrying out the activity), specifically the amounts of expenses relating to official travel, meals during work, travel to and from work, field work exceeding the amount prescribed by the Decree on the tax treatment of reimbursements of expenses and other income from employment (unrecognised expenditure in accordance with Article 57 ZDoh-2)  |
| 6.23  | Amount of expenditure for providing credit ratings and other employment-related payments, in the amount subject to taxation under the ZDoh-2, if no personal income tax has been calculated (Article 35 ZDDPO-2)  |
| 6.24  | Amount of expenditure incurred in connection with the achievement of revenue under item 2.4  |
| 6.25  | For an asset in respect of which depreciation calculated for business purposes was less than the depreciation taken into account as an expense for tax purposes, in the case of a sale or other disposal of the asset before the final depreciation is calculated, the amount of the difference between the depreciation calculated for tax purposes and the depreciation charged for business purposes is entered (Article 33(2) ZDDPO-2).  |
| 6.26  | Other unrecognised expenditure not included in previous item numbers  |

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| 6.27  | Amount of expenditure reduction for expenditure that has already reduced the tax base in the current tax period or in previous tax periods (Article 13(2) ZDDPO-2) The amount of the reduction in expenditure resulting from exempted income in previous tax periods is also to be entered (for example, item 6.27 for the 2020 tax year in which the monthly basic income was received or lost income partially recovered is not filled in, and in subsequent years only in cases where the reimbursement of monthly basic income or partially reimbursed basic income is accounted for as an expense, i.e. included in item 5 of the tax return, and the monthly basic income or partially recovered lost income in the year of receipt was excluded from tax deductible income (completed item  2.8)).  |
| 6.28  | Amount of reduction of expenditure incurred by a new private individual by the difference in depreciation of transferred assets for which the fair value was higher than the tax value, in accordance with Article 51(4)(1b) ZDoh-2  |
| 6.29  | Amount of reduction in expenditure in the event of disposal of the transferred assets for a new private individual, by the difference for which the private person transferring the assets to a new private individual was exempt from tax on the difference between the fair value and the tax value of the assets on the accounting date of the transfer  |
| 6.30  | Enter the amount of expenditure for compulsory social security contributions relating to social insurance of the taxable person on income from activities paid by Slovenia or a self-governing local community for the taxable person in accordance with special regulations, and which in accordance with Article 56(3) ZDoh‑2 are not recognised as expenditure of the taxable person  |
| 7.  | Total amount of increase in expenditure under item 5 in relation to the provisions of the ZDDPO-2 and ZDoh-2 (Nos 7.1 to 7.8)  |
| 7.1  | Amount of previously unrecognised or partially recognised expenditure for provisioning that is recognised when the provisions are used (Article 20(3) ZDDPO-2 in conjunction with Article 83 ZDDPO-2)  |
| 7.2  | Amount of increase in expenditure for previously unrecognised expenses arising from revaluation of receivables recognised upon full or partial write-off of receivables that were not repaid or settled (Article 21(5) ZDDPO-2)  |
| 7.3  | Amount of the increase in expenditure on revaluation expenses and write-offs of other assets not previously recognised and recognised at the time of the sale or other disposal of assets and on the settlement or other disposal of debts (Article 96 ZDDPO-2)  |
| 7.4  | Amount of the increase in expenditure for the difference between depreciation calculated using the straight-line method and on the basis of the prescribed rates in accordance with Article 33 ZDDPO-2, and depreciation calculated for business purposes  |
| 7.5  | Amount of write-off up to the full cost of tangible fixed assets referred to in Article 33(6) ZDDPO-2 and depreciation calculated for business purposes  |
| 7.6  | For an asset in respect of which depreciation calculated for business purposes was higher than the depreciation taken into account as an expense for tax purposes, in the case of a sale or other disposal of the asset before the final depreciation is calculated, the amount of the difference between the depreciation calculated for tax purposes and the depreciation charged for business purposes is entered (Article 33(2) ZDDPO-2).  |
| 7.7  | Amount of increase in expenditure incurred by a new private individual by the difference in depreciation of transferred assets for which the fair value was lower than the tax value, in accordance with Article 51(4)(1b) ZDoh-2  |
| 7.8  | Amount of increase in expenditure in the event of disposal of transferred assets for unaccounted differences between the tax value and the fair value of the assets when transferring assets to a new private individual, which differences according to Article 51(4)(1b) ZDoh-2 were not taken into account when determining the tax base on the accounting date of the transfer  |
| 8.  | Calculation on the form  |
| 9.  | Calculation on the form  |
| 10.  | Calculation on the form  |
| 11.  | Calculation on the form  |
| 11.1  | Increase in the tax base by the amount of differences due to adjustments made due to changes in accounting guidelines and corrections of errors in taxable income and tax deductible expenditure, including provisions for pensions, long-service bonuses and severance pay (Article 14 ZDDPO-2)  |
| 11.2  | Reduction of the tax base by the amount of differences due to adjustments made due to changes in accounting guidelines and corrections of errors in taxable income and tax deductible expenditure (Articles 14 and 98 in conjunction with Article 20(1) ZDDPO-2)  |

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| 11.3  | Increase in the tax base by the amount of revaluation surplus (revaluation reserves) resulting from the revaluation of economic categories to higher fair values and transferred by the taxable person in the year for which this calculation is drawn up directly to the profit or loss or other components of the capital transferred, including surpluses from the revaluation of assets (revaluation reserves) that are transferred to the profit or loss transferred and the tax base in proportion to the accumulated depreciation (Article 15 ZDDPO-2), as well as by the portion of the amount of the reversal of provisions recognised in other comprehensive income that reduced the tax base at the time of formation (Article 15a ZDDPO-2 in conjunction with Article 20 ZDDPO-2)  |
| 11.4  | Amount of reduction of the tax base when using or eliminating long-term provisions by already taxed long-term provisions for pensions, long-service bonuses and severance payments, which on the transition to the new accounting method were charged to the profit or loss transferred and taxed in accordance with Article 98 in conjunction with Article 14 ZDDPO-2, and 50% of the amount of provisions recognised in other comprehensive income, or by the proportion of the amount of provisions used recognised in other comprehensive income which did not reduce the tax base at the time of formation, in accordance with Article 15a ZDDPO-2 in conjunction with Article 20 ZDDPO-2  |
| 12.  | Calculation on the form  |
| 12.1  | An increase in the tax base in accordance with Article 147 ZDoh-2 by the amount of investment tax relief previously exercised, due to the early sale or disposal or transfer of assets outside the Republic of Slovenia, due to the loss of the right to use a tangible fixed asset in a financial lease, due to the transfer of the asset from the company to the household and the disposal of the asset. The amount of the increase in the tax base in accordance with Article 66a(6) and (7) ZDoh-2 is also entered.  |
| 12.2  | Increase of the tax base in accordance with Article 6(5) ZRPPR1015 or, in accordance with Article 28(9) ZSRR-2, by the amount of the investment tax credit used as a result of the divestment or transfer of an asset from the Pomurska region or from a problem area with high unemployment (such as Pokolpje) before the prescribed deadline  |
| 12.3  | Amount of increase in the tax base at the time of the write-off of claims by the amount of expenditure recognised for tax purposes from the impairment of claims in previous tax periods if the write-off of claims is not carried out in accordance with the conditions set out in Article 21(6) ZDDPO-2 (Article 21(7) ZDDPO-2)  |
| 13  | Calculation on the form  |
| 14  | Calculation on the form  |
| 15  | Calculation on the form  |
| 15.1  | Enter an amount of reduction of the tax base equal to 40% of the amount invested in equipment and intangible long-term assets, but not more than the level of the tax base pursuant to Article 66a ZDoh-2. Parts of investments that are funded from the budgets of local communities, the budget of the Republic of Slovenia or the EU budget shall not be included in this amount if these funds are in the nature of grants. This amount shall not include investments in equipment and intangible assets for which the taxable person is claiming relief under Article 61 ZDoh-2. A reduction of the tax base under Article 66a ZDoh-2 and a reduction of the tax base under Article 28(5) ZSRR‑2 are mutually exclusive.  |
| 15.2  | Enter a reduction in the tax base by the amount of tax loss coverage in accordance with Articles 60 and 148 ZDoh-2, which is possible for up to 50% of the tax base from business income  |
| 15.3  | Empty field of the calculation form. Not intended for filling in  |
| 15.4  | Enter the amount of reduction of the tax base equal to 100% of the amount of research and development investment, in accordance with Article 61 ZDoh-2 and the Rules on the application of tax credit for investments in research and development, taking into account Article 61(5) and (7) of the ZDoh-2. In addition to Annex 8a, a taxable person claiming the credit in question shall also submit, as an integral part of the return, the Form for claiming tax credits for investments in research and development as laid down in the Rules on the claiming of tax credits for investments in research and development  |
| 15.5  | Empty field of the calculation form. Not intended for filling in  |
| 15.6  | Enter a reduction in the tax base for part of the salaries of employees with disabilities, which is granted as a tax credit in accordance with Article 62(1) and (2) ZDoh-2  |
| 15.7  | Reduction of the tax base for a person with disabilities in accordance with Article 63 ZDoh-2  |

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| 15.8  | Enter the amount of reduction of the tax base for part of the remuneration paid to apprentices, pupils or students on the basis of a learning contract for the provision of practical work in professional education, but not more than 80% of the average monthly salary of employees in Slovenia, for each month of the practical work of an individual person in professional education (Article 64 ZDoh-2)  |
| 15.9  | Amount of premiums paid for collective voluntary supplementary pension insurance provided for under the law governing pension and disability insurance, which are recognised as a tax credit in accordance with Article 65 ZDoh-2 to the employer for their employees, with the exception of the premium paid by the taxable person into the collective voluntary supplementary pension scheme on their own behalf  |
| 15.10  | Amount of payments in cash or in kind for humanitarian, disability, social security, charitable, scientific, educational, health, environmental, religious and general benefit purposes, made to residents of Slovenia and residents of EU Member States other than Slovenia, except for business units of EU Member State residents located outside the EU Member State, which under special regulations are established to perform the stated activities; the amount of the stated payments is recognised up to the amount equal to 1% of the taxable person’s taxed revenue in the tax period (Article 66 ZDoh-2) This line does not record amounts paid for cultural purposes, sporting purposes and payments to voluntary associations established for the purpose of protection against natural and other disasters acting in the public interest (they are shown under item 15.11a)  |
| 15.11a  | Amount of payments in cash or in kind for cultural purposes, sporting purposes and payments to voluntary associations established for the purpose of protection against natural and other disasters acting in the public interest, made to residents of Slovenia and residents of EU Member States other than Slovenia, except for business units of EU Member State residents located outside the EU Member State, which under special regulations are established to perform the stated activities as not-for-profit activities; the amount of the stated payments is recognised up to the amount equal to 1.2% of the taxable person’s taxed revenue in the tax period (Article 66 ZDoh-2) This line does not record amounts paid for sporting purposes to providers of a programme of elite sport for investment in elite sport, as defined by the law governing sport (they are shown under item 15.11b)  |
| 15.11b  | Enter in this line the amount of payments in cash and in kind to providers of a programme of elite sport for investment in elite sport, as defined by the act governing sport, only for such payments to residents of Slovenia and residents of an EU Member State other than Slovenia, with the exception of business units resident in an EU Member State located outside the EU Member State. Credit may be claimed up to an amount corresponding to 3.8% or 5% respectively of the taxed income of the taxable person’s tax period. (Article 66 ZDoh-2)  |
| 15.11c  | In this line enter the amount of cash payments for the purpose of remedying the consequences of the COVID pandemic paid to a specially created bank account of the Republic of Slovenia or an EU Member State other than Slovenia, up to a maximum of the tax base for the tax period (Article 62a ZIUZEOP)  |
| 15.12  | Empty field of the calculation form. Not intended for filling in  |
| 15.13  | Amount of the special personal allowance for a resident who independently pursues a specialised profession in the field of cultural activity or a resident who independently pursues the profession of journalist or self-employed athlete in accordance with Article 113(1), (2) and (4) ZDoh-2  |
| 15.14  | Enter the amount of the reduction of the tax base for the part of the salaries of newly employed persons which is granted as a tax credit in accordance with Article 61a(1) ZDoh-2. Also enter the amount of the reduction of the tax base for the part of the salaries of newly employed persons which is granted as a tax credit in accordance with Article 61a(4) ZDoh-2. Credit under Article 61a(1) ZDoh-2, credit under Article 61a(4) ZDoh-2 and credit for the employment of disabled persons under Article 62 ZDoh-2 are mutually exclusive.  |

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| 15.15  | A taxable person who fulfils the conditions laid down in the ZSRR-2 and the implementing and other acts regulating this subject in detail (for example, by means of the Decision on additional temporary development support measures for problem areas with high unemployment (UL RS, Nos 36/16 and 64/16)) shall enter the amount of the reduction of the tax base by 70% of the costs of an employed disadvantaged worker, but not more than the tax base and the maximum amount allowed under the State aid rules (Article 28(2) ZSRR-2 and Article 22 of the ZSRR-2 Decree). As an integral part of the tax return, the taxpayer claiming the stated allowance shall also submit a form for claiming the tax credit for employment in problem areas with high unemployment (Article 28 of the Promotion of Balanced Regional Development Act), which, together with the methodology for completing the form, is set out in Annex 1 to the ZSRR-2 Decree.  |
| 15.16  | A taxable person who fulfils the conditions laid down in the ZSRR-2 and the implementing and other acts regulating this subject in detail (for example, by means of the Decision on additional temporary development support measures for problem areas with high unemployment (UL RS, Nos 36/16 and 64/16)) shall enter the amount of the reduction of the tax base in the amount of 70% of the invested amount for new initial investment in equipment and intangible assets, except for equipment and intangible assets referred to in Article 66a(2) and (3) ZDoh-2, but only for investments in problem areas with high unemployment, and not more than the tax base and the maximum amount allowed under the State aid rules (Article 28(5) ZSRR-2 and Article 23 of the ZSRR-2 Decree).As an integral part of the calculation, the taxable person claiming the stated allowance shall also submit a form for claiming the tax credit for investment with high unemployment (Article 28 of the Promotion of Balanced Regional Development Act), which, together with the methodology for completing the form, is set out in Annex 2 to the ZSRR-2 Decree.  |
| 15.17  | Enter the reduction in the taxable base in the amount of 40% of the amount constituting investments in the digital transformation and the green transition, in accordance with the first paragraph of Article 65a of the ZDoh-2. The stated allowance is excluded by the two allowances under Articles 61 and 66a ZDoh-2. The allowance may not be claimed for investments financed from local government budgets, Slovenia’s state budget or the EU budget when these funds are non-repayable.  |
| 16.  | Calculation on the form. The amount represents the annual tax base of income from activities for calculating income tax on an annual basis  |
| 17  | Calculation on the form. The amount represents the sum of all allowances reducing the income tax base  |
| 17.1  | The general allowance referred to in Article 111(1) ZDoh-2 may be taken into account by a taxpayer if, for a given tax year, that allowance has not been taken into account for the purposes of calculating the advance payment of income tax on income from employment, or where less than 5/12 of the allowance has been taken into account in this way.The amount of the allowance is determined in accordance with Article 111(5) in conjunction with Article 118 ZDoh-2 for each accounting or assessment year.The income from the activities referred to in the preceding paragraph is the profit (amount from item 9 of the return) or loss (negative value of the amount in item 10 of the return) plus the calculated amount of social security contributions declared by the taxpayer on the first page of the form.The allowance referred to in Article 111(2) and (3) ZDoh-2 shall be taken into account in proportion to the number of months covered by the period for which the calculation is proposed. Therefore, in cases where the activity is not carried out throughout the tax year, entitlement to the allowance and the amount of the allowance must be determined on the basis of taking into account the recalculated band limits and the amount of the allowance, on the basis of the number of months worked.  |
| 17.2  | The amount of the allowance for dependent family members in accordance with Article 114(1) and (2) ZDoh-2 shall be taken into account if, for a given tax year, that allowance has not been taken into account in the calculation of the advance payment of income tax on income from employment, or in that way less than 5/12 of that allowance has been taken into account.  |
| 17.3  | The amount of the premium paid for voluntary supplementary pension insurance, which may be taken into account as an allowance for the taxable person under Article 117 ZDoh-2 if he/she pays it for him/herself into the collective insurance pension scheme and is compulsorily insured as a self-employed person (Article 128(2) ZDoh-2).  |
| 18.  | Empty field of the calculation form. Not intended for filling in  |
| 19.  | Calculation on the form  |

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| 20.  | The advance payment of income tax is calculated using the amount set out in item 19 and the scale referred to in Article 122 ZDoh-2 (Article 128 ZDoh-2), which is aligned with the coefficient of change in consumer prices in Slovenia. If the taxable person has completed information under item 2.2 of the return and a progressive method of exemption is established with the contracting state for the elimination of double taxation of income, the income exempted from taxation under item 2.2, less expenditure under item 6.7, shall also be taken into account in determining the tax rate.A taxable person who, for income from agricultural, forestry and complementary activities, determines the tax base on the basis of actual income and expenditure in accordance with Article 47(2) ZDoh-2, may calculate the advance payment of income tax on income from activities at a separately calculated average rate. In this case calculate the average rate in Table B of Annex 13a  |
| 21.  | Amount of deduction of foreign tax paid by the taxable person on income from sources outside Slovenia and included in the person’s tax base; the amount of the foreign tax deduction is computed and claimed in accordance with Articles 136, 137, 138, 139, 140 and 141 ZDoh-2 and Article 284a ZDavP-2  |
| 22.  | Amount of increase in tax by the difference between a previously recognised foreign tax deduction and the deduction that would be allowed having regard for subsequent changes to the foreign tax deduction (Article 139 ZDoh-2)  |
| 23.  | Calculation on the form  |
| 24.  | Amount of reduction of tax liability by the amount of tax withheld (Article 68(4) and Article 128(5) ZDoh-2)  |
| 25.  | Amount of the advance payment of income tax for the tax period (Article 128(5) ZDoh-2)  |
| 26.  | Calculation on the form  |
| 27.  | Calculation on the form  |
| 28.  | Amount of the base for income tax advance payment under item 19, calculated on an annual basis, if the return is valid for a shorter period  |
| 29.  | Amount under item 28 multiplied by the rate set out in Article 122 ZDoh-2  |
| 30.  | Amount under item 29 divided by 12, if the amount under item 29 is more than EUR 400 (Article 298(3) ZDavP-2)  |
| 31.  | Amount under item 29 divided by 4, if the amount under item 29 is no more than EUR 400 (Article 298(3) ZDavP-2)  |

# Instructions for completing the calculation of income tax for taxable persons who establish the tax base on the basis of actual income and standardised expenditure

The information in this part of the return shall be completed only by those taxable persons that have ticked box N in Part I.

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| Item No  |   |
| 1.  | Amount of revenue established in accordance with the Slovenian Accounting Standards (SRS, Slovenian Accounting Standard 39) and on the basis of books and records as prescribed by the Rules on accounts and other tax records for natural persons carrying out an activity  |
| 1.1  | Amount of income declared under item 1 from which withholding tax has been withheld, including withholding tax (Article 136 ZDoh-2 in conjunction with Article 53 and Article 68(4) ZDoh-2)  |
| 2.  | Total amount of decrease in revenue reported under item 1 for each type of revenue referred to in items 2.1 to 2.9  |
| 2.1  | Amount of revenue from the elimination and use of provisions that were not previously recognised or have already been taxed at the time of their creation (Article 20(3) ZDDPO-2 in conjunction with Article 83 ZDDPO-2)  |
| 2.2  | Amount of revenue exempted from taxation under international treaties (elimination of double taxation by way of an exemption method under an international treaty for the avoidance of double taxation and the exemption of profits or parts of profits which are taxed only in the other Contracting State under an international treaty governing the taxation of international transport) and the amount of income arising from the performance of an activity which is exempt from taxation under Article 27(1) ZUVRAS  |
| 2.3  | Amount of revenue in the reversal of impairment exempted from taxation in accordance with Article 21(3), Article 22(2) and Article 96 ZDDPO-2 if previous impairment has not been taken into account  |
| 2.4  | Amount of revenue which, under Article 54 ZDoh-2, is not considered to be income obtained from the performance of activities:1. dividend as provided for in Chapter III.6.2 ZDoh-2;
2. interest as specified in Chapter III.6.1 ZDoh-2, obtained on the basis of transferable securities and money market instruments defined under the act governing the market in financial instruments;
3. income obtained from the divestment of an equity interest as set out in Chapter III.6.2 ZDoh-2 or from the divestment of investment coupons;
4. other income in respect of the financial instruments or interests to which the income referred to in the preceding points of this paragraph relates, arising after the acquisition of financial instruments or interests in an undertaking;
5. other income in respect of the financial instruments or interests to which the income referred to in the preceding points of this paragraph relates, arising after the acquisition of such financial instruments or interests in the taxable person’s undertaking from their household;
 |
| 2.5  | Amount of revenue already included in the tax base in the current or previous tax years and exempted from the tax base for the purpose of eliminating double taxation in accordance with Article 13(1) ZDDPO-2  |
| 2.6  | Amount of revenue arising from previous tax periods of unrecognised expenditure and excluded from the tax base in accordance with Article 13(3) ZDDPO-2  |
| 2.7  | Amount of revenue reduction in the event of disposal of transferred assets for unaccounted differences between the tax value and the fair value of the assets when transferring assets to a new private individual, which differences according to Article 51(4)(1b) ZDoh-2 were not taken into account when determining the tax base on the accounting date of the transfer  |
| 2.8  | Amount of revenue from basic monthly income exempted from taxation in accordance with Article 34(6) ZIUZEOP and Article 88(6) ZZUOOP, as well as the amount of revenue from partially recovered loss of income (for the duration of home quarantine or incapacity to work for reasons of force majeure due to child care) which is exempt from taxation in accordance with Article 93(5) ZZUOOP. Item 2.8 is to be filled only in cases where, taking into account the correct accounting treatment, monthly basic income and partially recovered lost income are included in item 1 of the tax return  |

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| 2.9  | Enter the amount of revenue from compulsory social security contributions relating to social insurance of the taxable person on income from activities paid by Slovenia or a self-governing local community for the taxable person in accordance with special regulations, and which in accordance with Article 56(3) ZDoh‑2 are not deemed revenue of the taxable person  |
| 3.  | Total amount of increase in revenue under item 1 in relation to the provisions of the ZDDPO-2 and ZDoh-2 (items 3.1 to 3.6)  |
| 3.1  | Amount of adjustment (increase) of revenues in transfer prices with related parties referred to in Article 16 ZDoh-2, in accordance with the provisions of Article 16(3) and (5) ZDDPO-2, which is carried out at least up to the amount determined by reference to comparable market prices (Article 16(3) ZDDPO-2)  |
| 3.2  | Amount of adjustment (increase) of revenue in prices with resident related parties referred to in Article 16 ZDoh-2 in accordance with Article 17 ZDDPO-2  |
| 3.3  | The amount of the adjustment (increase) of the income from interest on loans granted to related parties referred to in Article 16 ZDoh-2, which, if interest has been charged at a lower rate or has not been charged at all, shall be made at least up to the amount determined by taking into account the last published rate, at the time when the loan was granted or at the time when the interest rate known is calculated (Article 19(1) and (3) ZDDPO-2)  |
| 3.4  | The amount of the adjustment (increase) of the income from interest on loans granted to resident related parties referred to in Article 16 ZDoh-2, which, if interest has been charged at a lower rate or has not been charged at all, shall be made at least up to the amount determined by taking into account the last published rate, at the time when the loan was granted or at the time when the interest rate known is calculated (Article 19(1) and (3) ZDDPO-2)  |
| 3.5  | Amount of increase in revenue in the event of disposal of the transferred assets for a new private individual, by the difference for which the private person transferring the assets to a new private individual was exempt from tax on the difference between the fair value and the tax value of the assets on the accounting date of the transfer  |
| 3.6  | Increase in revenue pursuant to Article 49(2) ZDoh-2 for amounts of increases in assets or reduction of debts relating to previous periods and which have not been taxed due to the method of determining the tax base at that time (e.g. subsidies for previous periods received in the current period)  |
| 4.  | **Revenue recognised for tax purposes** – Calculation on the form  |
| 5.  | Not to be completed  |
| 6.  | Not to be completed  |
| 7.  | Not to be completed  |
| 8.  | **Expenditure recognised for tax purposes** shall be recognised at 80 per cent of the income obtained under item 4, in accordance with Article 59(1) ZDoh-2 (item 4 x 0.80), but not more than EUR 40 000 or EUR 80 000 if, in the tax year for which the tax base is determined, at least one person has been compulsorily insured for a continuous period of at least five months in the tax year for which the tax base is determined, in accordance with the act governing pension and disability insurance. For the head and members of a farm household referred to in Article 48(6) ZDoh-2, the standardised expenditure of no more than EUR 80 000 per head and per other member of the farm household who is covered by the compulsory pension and disability insurance as a farmer or member of a farm household shall be taken into account  |
| 9.  | **Difference between income recognised for tax purposes and standardised expenditure** – Calculation on the form  |
| 10.  | Not to be completed  |
| 11.  | Calculation on the form  |
| 11.1  | Increase in the tax base by the amount of differences due to adjustments made due to changes in accounting guidelines and corrections of errors in taxable income and tax deductible expenditure, including provisions for pensions, long-service bonuses and severance pay (Article 14 ZDDPO-2)  |
| 11.2  | Not to be completed  |

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| 11.3  | Increase in the tax base by the amount of revaluation surplus (revaluation reserves) resulting from the revaluation of economic categories to higher fair values and transferred by the taxable person in the year for which this calculation is drawn up directly to the profit or loss or other components of the capital transferred, including surpluses from the revaluation of assets (revaluation reserves) that are transferred to the profit or loss transferred and the tax base in proportion to the accumulated depreciation (Article 15 ZDDPO-2), as well as by the portion of the amount of the reversal of provisions recognised in other comprehensive income that reduced the tax base at the time of formation (Article 15a ZDDPO-2 in conjunction with Article 20 ZDDPO-2)  |
| 11.4  | Not to be completed  |
| 12.  | **Increase in the tax base –** Calculation on the form  |
| 12.1  | An increase in the tax base in accordance with Article 147 ZDoh-2 by the amount of investment tax relief previously exercised, due to the early sale or disposal or transfer of assets outside the Republic of Slovenia, due to the loss of the right to use a tangible fixed asset in a financial lease, due to the transfer of the asset from the company to the household and the disposal of the asset. The amount of the increase in the tax base in accordance with Article 66a(6) and (7) ZDoh-2 is also entered.  |
| 12.2  | Increase of the tax base in accordance with Article 6(5) ZRPPR1015 or, in accordance with Article 28(9) ZSRR-2, by the amount of the investment tax credit used as a result of the divestment or transfer of an asset from the Pomurska region or from a problem area with high unemployment (such as Pokolpje) before the prescribed deadline  |
| 12.3  | Amount of increase in the tax base at the time of the write-off of claims by the amount of expenditure recognised for tax purposes from the impairment of claims in previous tax periods if the write-off of claims is not carried out in accordance with the conditions set out in Article 21(6) ZDDPO-2 (Article 21(7) ZDDPO-2)  |
| **13.**  | **Tax base** – Calculation on the form  |
| **14.**  | Not to be completed  |
| 15.  | Not to be completed  |
| **16.**  | **The basis for the calculation of income tax on income from activities** is copied from item 13  |
| 17.  | Not to be completed  |
| 18.  | Not to be completed  |
| 19.  | Not to be completed  |
| **20.**  | **Income tax on income from activities** is calculated as a definitive tax on the basis of the tax base established in accordance with Chapter III.3 of the ZDoh-2 (amount under item 16), which is multiplied by the tax rate as laid down in Article 135a ZDoh-2. **Income tax on income from activities is a definitive tax and is not included in the annual tax base for assessment of income tax**  |
| 21.  | Amount of deduction of foreign tax paid by the taxable person on income from sources outside Slovenia and included in the person’s tax base; the amount of the foreign tax deduction is computed and claimed in accordance with Articles 136, 137, 138, 139, 140 and 141 ZDoh-2 and Article 284a ZDavP-2  |
| 22.  | Amount of increase in tax by the difference between a previously recognised foreign tax deduction and the deduction that would be allowed having regard for subsequent changes to the foreign tax deduction (Article 139 ZDoh-2)  |
| **23.**  | **Tax liability –** Calculation on the form  |
| 24.  | Amount of reduction of tax liability by the amount of tax withheld (Article68(4) and 128(5) ZDoh-2) in accordance with Article 307b ZDavP-2  |
| 25.  | Amount of reduction of tax liability by the amount of advance income tax calculated during the year on income from activities for the tax period of the return (Article 135b(2) ZDoh-2) in accordance with Article 307b ZDavP-2  |
| **26.**  | **Liability to pay supplementary income tax on income from activities** – Calculation on the form  |
| **27.**  | **Excess income tax calculated on income from activities** – Calculation on the form  |
| 28.  | **The basis for determining the advance payment** or provisional advance payment is the basis for calculating income tax under item 16, converted to an annual basis if the tax return is valid for a shorter period  |
| 29.  | Amount under item 28 multiplied by the rate set out in Article 135a ZDoh-2  |
| 30.  | Amount under item 29 divided by 12, if the amount under item 29 is more than EUR 400 (Article 298(3) in conjunction with Article 307a ZDavP-2)  |

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| 31.  | Amount under No 29 divided by 4, if the amount under item 29 is no more than EUR 400 (Article 298(3) in conjunction with Article 307a ZDavP-2)  |

# Change in the method of determining the taxable base in the next tax period

Taxable persons who meet the conditions laid down by law and who wish to change, in the calendar year following that for which they submit a return, the method of determining the tax base for income from activities from determining the base on the basis of actual income and actual expenditure into a method of determining the base on the basis of actual income and standardised expenditure, should tick the box before item **VII.A**. If they tick this box, they must also submit Annex 15.

Taxable persons who, in the calendar year following the year of the period in respect of which they submit a return, no longer establish their tax base on the basis of actual income and standardised expenditure, shall inform the tax authority by ticking the box before item **VII.B**.

A taxable person who, during the period of the calculation is the head of operation for basic agricultural and basic forestry activity in accordance with Article 47(2) of the act governing income tax and has indicated in Part II of the return (basic information on the taxable person) that they are the head of basic agricultural and forestry activity (Article 47(2) ZDoh-2) must also tick the box before item **VII.C** if they have notified the tax authority of the discontinuation of determining the tax base on income from basic agricultural and forestry activity on the basis of actual income and from the tax year following the tax year for which they propose this calculation switch to a lump sum determination of income from basic agricultural and forestry activity (with cadastral income and lump sum assessment for hives).

# Details of annexes to the calculation

Tick the boxes in front of the codes for the annex or other form attached to the calculation.

Taxable persons who have ticked box **D** in Part I of the calculation because, during the period for which they submit a return, they determine the tax base for income from activities on the basis of actual income and expenditure, should not indicate Part VII.B of the calculation.

Taxable persons who have ticked box **N** in Part I of the calculation because, during the period for which they submit a return, they determine the tax base for income from activities on the basis of actual income and standardised expenditure, should not indicate Part VII.A of the calculation, and should not attach to the calculation:

* **ANNEX 3:** Information from the balance sheet.
* **ANNEX 4:** The information given in the statement of profit and loss, and should also not indicate the statement of submission of information in the two annexes to AJPES.
* **ANNEX 9:** Information regarding credit for employment.
* **ANNEX 13:** Notification regarding the claiming of credit for the dependent family members in the calculation of income tax prepayments.
* **ANNEX 13a:** Calculation of the average rate of income tax prepayment on tax on income from business activities for taxable persons referred to in Article 47(2) ZDoh‑2.
* **ANNEX 14a:** Information regarding the effects on the tax base for a taxable person who ceases to perform an activity.
* **ANNEX 14b:** Information regarding the effects on the tax base for a taxable person who continues to perform an activity.
* **ANNEX 15: Declaration** of determination of the tax base by reference to actual income and standardised expenses.
* **Form** for claiming tax credit for employment in problem areas with high unemployment – ANNEX 1 of the Decree on the granting of regional State aid (Article 28(2) ZSRR-2).

**Form** for claiming tax credit for investment in problem areas with high unemployment – ANNEX 2 of the Decree on the granting of regional State aid (Article 28(5) ZSRR-2).