**ANNEX 10** Taxable person: ……………………………………………

Tax number: ……………….

# INFORMATION REGARDING TAX CREDIT FOR DONATIONS (Article 66 ZDoh-2 and Article 62a ZIUZEOP) For the period from to DATA UNDER ITEMS NOS. 15.10, 15.11a, 15.11b, 15.11c OF TAX RETURN

# TABLE A – amount of possible credit for donations

Amounts in euros, including cents

|  |  |  |  |
| --- | --- | --- | --- |
| Credit for donations | Amount of payments for donations in tax period | Control data | Credit claimed |
| 1 | 2 | 3 | 4 |
| A. **payments for the purposes specified in Article 66(1) ZDoh-2, excluding payments for the purposes specified in paragraph 2 of the aforementioned article** | | 1 per cent of the taxable person’s taxable income in the tax period | Amount of credit utilised (item 15.10 of tax return) |
| Total |  |  |  |
| B1. **Payments under Article 66(1) and (2) ZDoh-2 for the purposes specified in paragraph 2 of the aforementioned article, except payments**  **to high-level sports programme providers** | |  |  |
| Total |  |  |  |
| B2. **Payments made to high-level sports programme providers under the first paragraph and points 1 and 2 of the second paragraph of Article 66**  **ZDoh-2 (payments to high-level sports programme providers established for the purpose of carrying out a not-for-profit activity)** | |  |  |
| Total |  |  |  |
| B3. **Payments to high-level sports programme providers under point 2 of Article 66(2) ZDoh-2 (payments to high-level sports programme providers engaged in gainful activity)** | |  |  |
| Total |  |  |  |
| C. **Payments under Article 62a ZIUZEOP** | |  |  |
| Total |  |  |  |

# TABLE B1 – utilisation of credit for donations under Article 66(1) and (2) ZDoh-2 for the purposes specified in paragraph 2 of the aforementioned article, except payments to high-level sports programme providers

Amounts in euros, including cents

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Ta per | x iod | Amount of possible credit for donations in tax period n | Change in amount of credit due to decision in inspection period | Increase in tax credit due to continuation of business activity | Total possible credit | Utilisation of tax credit in tax period for which return is filed  (n) | Unutilised part of tax credit |
| 1 |  | 2 | 3 | 4 | 5 = 2 + 3 + 4 | 6 | 7 = 5 – 6 |
| n-4 |  |  |  |  |  |  |  |
| n-3 |  |  |  |  |  |  |  |
| n-2 |  |  |  |  |  |  |  |
| n-1 |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |
| Tot | al |  |  |  |  |  |  |

n: Period for which the tax return is filed.

# TABLE B2 – utilisation of credit for donations to high-level sports programme providers under Article 66(1) and (2) ZDoh-2 for the purposes specified in paragraph 2 of the aforementioned article (payments to high-level sports programme providers established for the purpose of carrying out a not-for-profit activity)

Amounts in euros, including cents

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Ta per | x iod | Amount of possible credit for donations in tax period n | Change in amount of credit due to decision in inspection period | Increase in tax credit due to continuation of business activity | Total possible credit | Utilisation of tax credit in tax period for which return is filed (n) | Unutilised part of tax credit |
| 1 |  | 2 | 3 | 4 | 5 = 2 + 3 + 4 | 6 | 7 = 5 – 6 |
| n-4 |  |  |  |  |  |  |  |
| n-3 |  |  |  |  |  |  |  |
| n-2 |  |  |  |  |  |  |  |
| n-1 |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |
| Tot | al |  |  |  |  |  |  |

n: Period for which the tax return is filed.

# TABLE B3 – utilisation of credit for donations to high-level sports programme providers under point 2 of Article 66(2) ZDoh-2 (payments to high-level sports programme providers engaged in gainful activity)

Amounts in euros, including cents

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Ta per | x iod | Amount of possible credit for donations in tax period n | Change in amount of credit due to decision in inspection period | Increase in tax credit due to continuation of business activity | Total possible credit | Utilisation of tax credit in tax period for which return is filed  (n) | Unutilised part of tax credit |
| 1 |  | 2 | 3 | 4 | 5 = 2 + 3 + 4 | 6 | 7 = 5 – 6 |
| n-4 |  |  |  |  |  |  |  |
| n-3 |  |  |  |  |  |  |  |
| n-2 |  |  |  |  |  |  |  |
| n-1 |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |
| Tot | al |  |  |  |  |  |  |

# TABLE C – utilisation of credit for donations for payments under Article 62a ZIUZEOP

Amounts in euros, including cents

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Ta per | x iod | Amount of possible credit for donations in tax period n | Change in amount of credit due to decision in inspection period | Increase in tax credit due to continuation of business activity | Total possible credit | Utilisation of tax credit in tax period for which return is filed (n) | Unutilised part of tax credit |
| 1 |  | 2 | 3 | 4 | 5 = 2 + 3 + 4 | 6 | 7 = 5 – 6 |
| n-4 |  |  |  |  |  |  |  |
| n-3 |  |  |  |  |  |  |  |
| n-2 |  |  |  |  |  |  |  |
| n-1 |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |
| Tot | al |  |  |  |  |  |  |

n: Period for which the tax return is filed.

* Leave grey fields blank.

Place and date Taxable person’s signature

INSTRUCTIONS FOR COMPLETING ANNEX 10

**INFORMATION REGARDING CREDIT FOR DONATIONS**

**(item nos. 15.10, 15.11a, 15.11b, 15.11c of ~~t~~ax return)**

The ‘Information regarding credit for donations’ should be completed:

* In TABLE A and in columns 1 to 7 of Tables B1, B2, B3 and C, if the taxable person has entered the information under item 15.10, 15.11a, 15.11b and/or 15.11c of Part V of the return, or where the taxable person has residual tax credit under Article 66(5) ZDoh-2 or Article 62a(3) ZIUZEOP, or where the taxable person has made donations in the tax period for which it is filing a return, in accordance with Article 66(1) and/or (2) ZDoh-2, or where the taxable person has made donations in accordance with Article 62a ZIUZEOP.
* In columns 1 to 5 and 7 of TABLES B1, B2, B3 and C, where the taxable person completes Part VI of the return, if the taxpayer has residual tax credit under Article 66(5) ZDoh-2 or Article 62a ZIUZEOP.

The amounts in the ‘Information regarding credit for donations’ form should be completed in euros, including cents.

**TABLE A**

# Column 1 – Credit for donations

Under **points A and B1, B2 and B3,** payments in cash or in kind are recorded to residents of Slovenia and residents of an EU Member State other than Slovenia, with the exception of business units of residents of an EU Member State located outside the EU Member State. Payments are also recorded to European Economic Area (EEA) Member States which are not at the same time EU Member States.

Under **point A,** data relating to payments under Article 66(1) ZDoh-2 are entered, i.e. payments for humanitarian, disability, social security, charity, scientific, educational, health, ecological, religious and other beneficial purposes, with the exception of payments for cultural purposes, sports purposes and payments to voluntary associations established for protection against natural and other disasters acting in the public interest for these purposes, which are to be entered under points B1 and B2 respectively.

Under **point B1,** data relating to payments pursuant to Article 66(1) and (2) ZDoh-2 are entered for the purposes referred to in the second paragraph of this Article (1% + 0.2% of the taxable income of the tax period), i.e. payments for cultural purposes, sports purposes and payments to voluntary associations established for protection against natural and other disasters acting in the public interest for these purposes. Those payments may not already be covered under point A. The total payments covered under points A and B1 may not exceed 1.2% of the taxable person’s taxable income in the tax period.

Under point **B2,** data relating to payments made to high-level sports programme providers under Article 66(1) and under points 1 and 2 of Article 66(2) ZDoh-2 (1% + 0.2% + 3.8% of taxable income in the tax period) are entered, i.e. payments made to high-level sports programme providers that are residents of Slovenia and residents of an EU Member State other than Slovenia (except to business units of residents of an EU Member State located outside the EU Member State) which are **established under specific regulations to carry out sports activities as not-for-profit activities** (e.g. associations, institutes, etc.). Those payments may not already be covered under points A, B1 and B3. The total payments covered under points A, B1, B2 and B3 may not exceed 5% of the taxable person’s taxable income in the tax period.

Under point **B3** data relating to payments made to high-level sports programme providers under Article 66(2)(2) ZDoh-2 (3.8% of the taxable income of the tax period), i.e. payments in cash and in kind to providers of a programme of high-level sports for investment in high-level sports, as defined by the act governing sport, are entered only for such payments to residents of Slovenia and residents of an EU Member State other than Slovenia (with the exception of business units of residents of an EU Member State which are located outside the EU Member State), **which are established for the purpose of carrying out gainful activity** (e.g. sole proprietorship, limited liability company, etc.). The total payments covered under points A, B1, B2 and B3 may not exceed 5% of the taxable person’s taxable income in the tax period.

Under **point C,** data relating to payments under Article 62a ZIUZEOP are entered, i.e. payments for the purpose of eliminating the consequences of the epidemic paid to a specially created transaction account of the Republic of Slovenia or of another Member State of the European Union other than Slovenia. The possibility of claiming tax credit for payments under this point is not restricted by reference to the taxable income of the taxpayer’s tax period.

# Column 2 – Amount of payments for donations in tax period

Enter the sum of donations made (in cash and/or in kind) by the taxable person during the tax period for certain categories of purposes.

# Column 3 – Control data

Under **point A,** an amount representing 1% of the taxable person’s taxable income in the tax period should be entered as control data.

# Column 4 – Credit claimed

Under **point A,** the amount of the claimed credit is to be entered, which is equal to the amount under item no. 15.10 of Part V of the return. The amount may not be greater than the lower of the amounts indicated in columns 2 and 3 under point A.

# TABLE B1

Table B1 is filled in:

* In columns 1 to 7, if the taxable person has an amount of credit shown in column 2 under point B1 of Table A which, in accordance with Article 66(5) ZDoh-2, may be utilised in the current tax period (together with the amount in column 4 under point A of Table A for a maximum of 1.2% of the taxable income of the current tax period) or may be carried forward to the following three tax periods. The table is also completed if the taxable person has an unutilised part of the tax credit for the preceding tax period.
* In columns 1 to 5 and 7, in the case where the taxable person completes Part VI of the return, if he has an unutilised part of the tax credit for the preceding tax period. Row n is not filled in.

# Column 1 – Tax period

Enter the relevant tax period in the YYYY format, where ‘n’ means the tax period for which the return is filed.

# Column 2 – Amount of possible credit for donations in tax period n

Enter the amount of the unused part of the tax credit from previous tax periods that the taxable person has not yet made use of and is able to claim (data from column Unutilised part of the tax credit in Table B1 of the preceding tax period). For tax periods starting before 1 January 2022, the data were included in Table B, which included, in addition to the data on donations for the purposes of Article 66(2) ZDoh-2, the data on donations under Article 62a ZIUZEOP. For these periods, in the first tax period starting from 1 January 2022 inclusive, the information in the column *Unutilised part of the tax credit* in Table B of the preceding tax period shall be entered, and only the relevant part relating to the credit under Article 66(2) ZDoh-2. On line n, the amount indicated in column 2 under point B1 shall be entered.

# Column 3 – Change in amount of credit due to decision in control process

Enter the amount corresponding to the difference between the amount of the credit as claimed by the taxable person in the return and the amount established in any tax audit (the amount may have a plus or a minus sign). Enter those changes resulting from an audit in the tax period for which the return is filed and relating to tax periods n - 3 to n - 1, and that have not yet been included in Annex 10, Table B1 of the return for previous periods.

For tax periods starting before 1 January 2022, the data were included in Table B, which included, in addition to the data on donations for the purposes of Article 66(2) ZDoh-2, the data on donations under Article 62a ZIUZEOP. For these periods, enter those changes that were not included in Table B from the last tax period starting before 1 January 2022, but only the part relating to the credit under Article 66(2) ZDoh-2.

# Column 4 – Increase in tax credit due to the continuation of an activity

If the activity is continued by another private individual subject to compliance with the conditions set out in Article 51(4)(1) and Article  51(9) ZDoh‑2, the credit is deemed to have been taken over by the new person as if the disposal had not taken place at all. In column 4, enter the amount of the tax credit taken over, including the unutilised part of the credit from previous periods. For tax periods starting before 1 January 2022, the data were included in Table B, which included, in addition to the data on donations for the purposes of Article 66(2) ZDoh-2, the data on donations under Article 62a ZIUZEOP. For these periods, in the first tax period starting from 1 January 2022 inclusive, the information on the remaining unutilised part of the tax credit of the private individual continuing an activity in Table B of the preceding tax period shall be entered, and only the relevant part relating to the credit under Article 66(2) ZDoh-2.

# Column 5 – Total credit possible

Enter the sum of columns 2, 3 and 4, taking into account any minus sign before the amount in column 3. If the sum is negative, enter 0.

**Column 6 – Utilisation of the tax credit in the tax period for which the return is made (n)** Enter the sum of the amounts of utilised tax credit under Article 66 ZDoh-2.

Only those taxable persons that complete Part V of the return may enter this information. Enter the amount of the utilised tax credit for each tax period. The total amount of tax credit utilisation referred to in Article 66(2)(1) ZDoh-2 (current and carried forward from the previous three tax periods) in the current period may not exceed 1.2% of the taxable income of the current tax period, but if the taxable person also utilises the credit for the purposes of Article 66(1) ZDoh-2 (no. 15.10 of Part V of the return), the total amount of credit for donations may not exceed 1.2% of the taxable person’s taxable income in the tax period.

The amount of tax credit utilised in any given year may not be higher than the amount in column 5. The total amount of the tax credit utilised must be equal to the amount indicated under item 15.11a of Part V of the tax return.

**Column 7 – Unutilised part of a tax credit**

Enter the difference between columns 5 and 6.

# TABLE B2

Table B2 is filled in:

* In columns 1 to 7, if the taxable person has an amount of credit shown in column 2 under point B2 of Table A which, in accordance with Article 66(5) ZDoh-2, may be utilised in the current tax period (together with the amount in column 4 under points A and B1 of Table A for a maximum of 5% of the taxable income of the current tax period) or may be carried forward to the following three tax periods. The table is also completed if the taxable person has an unutilised part of the tax credit for the preceding tax period.
* In columns 1 to 5 and 7, in the case where the taxable person completes Part VI of the return, if he has an unutilised part of the tax credit for the preceding tax period. Row n is not filled in.

# Column 1 – Tax period

Enter the relevant tax period in the format YYYY or DD.MM.YY – DD.MM.YY. The tax period n means the period for which the tax return is filed.

# Column 2 – Amount of possible credit for donations in tax period n

Enter the amount of the unused part of the tax credit from previous tax periods that the taxable person has not yet made use of and is able to claim (data from column *Unutilised part of the tax credit* in Table B2 of the preceding tax period). On line n, enter the amount indicated in column 2 under point B2.

# Column 3 – Change in amount of credit due to decision in control process

Enter the amount corresponding to the difference between the amount of the credit as claimed by the taxable person in the return and the amount established in any tax audit (the amount may have a plus or a minus sign). Enter those changes resulting from an audit in the tax period for which the return is filed and relating to tax periods n - 3 to n - 1, and that have not yet been included in Annex 10, Table B2 of the return for previous periods.

# Column 4 – Increase in tax credit due to continuation of business activity

If the activity is continued by another private individual subject to compliance with the conditions set out in Article 51(4)(1) and Article  51(9) ZDoh‑2, the credit is deemed to have been taken over by the new person as if the disposal had not taken place at all. In column 4, enter the amount of the tax credit taken over, including the unutilised part of the credit from previous periods.

# Column 5 – Total credit possible

Enter the sum of columns 2, 3 and 4, taking into account any minus sign before the amounts in columns 3 and 4. If the sum is negative, enter 0.

# Column 6 – Utilisation of tax credit in tax period for which return is compiled (n)

Enter the amount of tax credit utilisation under Article 66(1) and 66(2)(1) and (2) ZDoh-2 for payments to high-level sports programme providers established for the purpose of carrying out a not-for-profit activity (e.g. associations, institutions, etc.). The total amount of tax credit provided for in Article 66 ZDoh-2 (current and carried forward from the previous three tax periods) in the current period, together with the amount in column 4 under point A of Table A or under item 15.10 of the return, the amount set out in Table B1 or under item 15.11a of the return, and the amount shown in Table B3, may not exceed 5% of the taxable income of the current tax period.

The amount of tax credit utilised in any given year may not be higher than the amount in column 5. The total amount of the tax credit utilised must be equal to the amount indicated under item 15.11b of Part V of the tax return. The total sum of the amounts referred to in items 15.10, 15.11a and 15.11b of the return may not exceed 5% of the taxable income of the current tax period.

**Column 7 – Unutilised part of a tax credit**

Enter the difference between columns 5 and 6.

# TABLE B3

Table B3 is filled in:

* In columns 1 to 7, if the taxable person has an amount of credit shown in column 2 under point B3 of Table A which, in accordance with Article 66(5) ZDoh-2, may be utilised in the current tax period (for a maximum of 3.8% of the taxable income of the current tax period) or may be carried forward to the following three tax periods. The table is also completed if the taxable person has an unutilised part of the tax credit for the preceding tax period.
* In columns 1 to 5 and 7, in the case where the taxable person completes Part VI of the return, if he has an unutilised part of the tax credit for the preceding tax period. Row n is not filled in.

# Column 1 – Tax period

Enter the relevant tax period in the format YYYY or DD.MM.YY – DD.MM.YY. The tax period n means the period for which the tax return is filed.

# Column 2 – Amount of possible credit for donations in tax period n

Enter the amount of the unused part of the tax credit from previous tax periods that the taxable person has not yet made use of and is able to claim (data from column *Unutilised part of the tax credit* in Table B of the preceding tax period). On line n, enter the amount indicated in column 2 under point B3.

# Column 3 – Change in amount of credit due to decision in control process

Enter the amount corresponding to the difference between the amount of the credit as claimed by the taxable person in the return and the amount established in any tax audit (the amount may have a plus or a minus sign). Enter those changes resulting from an audit in the tax period for which the return is filed and relating to tax periods n - 3 to n - 1, and that have not yet been included in Annex 10, Table B3 of the return for previous periods.

# Column 4 – Increase in tax credit due to continuation of business activity

If the activity is continued by another private individual subject to compliance with the conditions set out in Article 51(4)(1) and Article  51(9) ZDoh‑2, the credit is deemed to have been taken over by the new person as if the disposal had not taken place at all. In column 4, enter the amount of the tax credit taken over, including the unutilised part of the credit from previous periods.

# Column 5 – Total credit possible

Enter the sum of columns 2, 3 and 4, taking into account any minus sign before the amounts in columns 3 and 4. If the sum is negative, enter 0.

# Column 6 – Utilisation of tax credit in tax period for which return is compiled (n)

Enter the amount of tax credit utilisation under Article 66(2)(2) ZDoh-2 for payments to high-level sports programme providers established for the purpose of carrying out a gainful activity (e.g. sole trader, limited liability company, etc.). The total amount of tax credit utilisation referred to in Article 66(2)(2) ZDoh-2 (current and carried forward from the previous three tax periods) in the current period may not exceed 3.8% of the taxable income of the current tax period.

The amount of tax credit utilised in any given year may not be higher than the amount in column 5. The total sum of the amounts referred to in items 15.10, 15.11a and 15.11b of Part V of the return may not exceed 5% of the taxable income of the current tax period.

**Column 7 – Unutilised part of a tax credit**

Enter the difference between columns 5 and 6.

# TABLE C

Table C is filled in:

* In columns 1 to 7, if the taxable person has an amount of credit shown in column 2 under point C of Table A which, in accordance with Article 62a ZIUZEOP, may be utilised in the current tax period or may be carried forward to the following three tax periods. The table is also completed if the taxable person has an unutilised part of the tax credit for the preceding tax period.
* In columns 1 to 5 and 7, in the case where the taxable person completes Part VI of the return, if he has an unutilised part of the tax credit for the preceding tax period. Row n is not filled in.

# Column 1 – Tax period

Enter the relevant tax period in the format YYYY or DD.MM.YY – DD.MM.YY. The tax period n means the period for which the tax return is filed.

# Column 2 – Amount of possible credit for donations in tax period n

Enter the amount of the unused part of the tax credit from previous tax periods that the taxable person has not yet made use of and is able to claim (data from column *Unutilised part of the tax credit* in Table C of the preceding tax period). For tax periods starting before 1 January 2022, the data were included in Table B, which included, in addition to the data on donations for the purposes of Article 62a ZIUZEOP, data on donations for the purposes of Article 66(2) ZDoh-2. For these periods, in the first tax period starting from 1 January 2022 inclusive, the information in the column *Unutilised part of the tax credit* in Table B of the preceding tax period shall be entered, and only the relevant part relating to the credit under Article 62a ZIUZEOP.

On line n, enter the amount indicated in column 2 under point C.

# Column 3 – Change in amount of credit due to decision in control process

Enter the amount corresponding to the difference between the amount of the credit as claimed by the taxable person in the return and the amount established in any tax audit (the amount may have a plus or a minus sign). Enter those changes resulting from an audit in the tax period for which the return is filed and relating to tax periods n - 3 to n - 1, and that have not yet been included in Annex

10, Table C, of the return for previous periods. For tax periods starting before 1 January 2022, the data were included in Table B, which included, in addition to the data on donations for the purposes of Article 62a ZIUZEOP, data on donations for the purposes of Article 66(2) ZDoh-2. For these periods, enter those changes that were not included in Table B from the last tax period starting before 1 January 2022, but only the part relating to the credit under Article 62a ZIUZEOP.

# Column 4 – Increase in tax credit due to continuation of business activity

If the activity is continued by another private individual subject to compliance with the conditions set out in Article 51(4)(1) and Article  51(9) ZDoh‑2, the credit is deemed to have been taken over by the new person as if the disposal had not taken place at all. In column 4, enter the amount of the tax credit taken over, including the unutilised part of the credit from previous periods. For tax periods starting before 1 January 2022, the data were included in Table B, which included, in addition to the data on donations for the purposes of Article 62a ZIUZEOP, data on donations for the purposes of Article 66(2) ZDoh-2. For these periods, in the first tax period starting from 1 January 2022 inclusive, the information on the remaining unutilised part of the tax credit of the private individual continuing an activity in Table B of the preceding tax period shall be entered, and only the relevant part relating to the credit under Article 62a ZIUZEOP.

# Column 5 – Total credit possible

Enter the sum of columns 2, 3 and 4, taking into account any minus sign before the amounts in columns 3 and 4. If the sum is negative, enter 0.

# Column 6 – Utilisation of tax credit in tax period for which return is compiled (n)

Enter the amount of tax credit utilisation under Article 62a ZIUZEOP for the amount of cash payments for the purpose of remedying the consequences of the epidemic paid to a specially created transaction account of the Republic of Slovenia or of another Member State of the European Union other than Slovenia, up to a maximum of the tax base of the tax period.

The amount of the tax credit must match that set out in item 15.11c of Part V of the return.

# Column 7 – Unutilised part of a tax credit

Enter the difference between columns 5 and 6.