|  |  |
| --- | --- |
| Taxable person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | ANNEX 11 |
| Tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |

**INFORMATION REGARDING A FOREIGN TAX CREDIT**

**For the period from \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**INFORMATION UNDER ITEM 21 OF THE TAX RETURN**

Amounts in euro, including cents

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Country of origin of foreign income  | Type of individual income  | Basis for the payment of tax  | Tax rate | Amount of tax  | Tax rate as laid down in an international treaty | Amount of tax if the tax rate laid down in an international treaty is taken into account | Amount of tax paid | Amount of final and paid foreign tax | Amount of tax that would have been due under ZDoh‑2 for foreign income if no credit were possible | Possible credit (lower of the amounts indicated in columns 9 and 10) | Credit granted (amount from column 11, but not more than the amount under item 20 of the return)  |
|   | 2  | 3  | 4  | 5  | 6  | 7  | 8  | 9  | 10  | 11  | 12  |
|   |   |   |   |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |   |   |   |
| Total  |   |   |   |   |   |   |   |   |   |   |   |
|   |  |   |   |  |  |  |   |  |  |  |  |
|   |  |   |   |  |  |  |   |  |  |  |  |
|   |   |   |   |   |   |   |   |   |   |   |   |
| Total  |   |   |   |   |   |   |   |   |   |   |   |
|  |  |  |  |  |  |  | Total |  |  |

Do not enter information in the grey fields.

|  |  |  |
| --- | --- | --- |
| Place and date |  | Taxable person’s signature |

# INSTRUCTIONS ON COMPLETING ANNEX 11

**INFORMATION REGARDING A FOREIGN TAX CREDIT
(item 21 of the return)**

The Information regarding a foreign tax credit form is completed if the taxable person has entered information under item 21 of the return. A foreign tax credit may only be claimed by a resident of Slovenia and only if the foreign tax on income from sources outside Slovenia has been paid and the income on which the foreign tax has been paid is included in the tax base.

In order to claim a foreign tax credit, the relevant supporting documents must, in accordance with Article 137(1) ZDoh‑2 and Article 273 ZDavP‑2, be attached as an integral part of the return.

The Information regarding a foreign tax credit form shall be completed in euro, including cents.

## Column 1 – Country of origin of foreign income

Enter the country that is the source of the income for which the taxable person is claiming a credit for the foreign tax paid.

## Column 2 – Type of individual income

Enter the type of foreign income received. The type of foreign income received must be defined in such a way that makes it possible to determine the tax rate applicable to that income at the time of the conclusion of an international treaty on the avoidance of double taxation. The type of income must be indicated in the attached supporting documents. The type of foreign income received also refers to the profits of the business establishment abroad.

## Column 3 – Basis for the payment of tax

Enter the amount constituting the basis for the payment of tax on foreign income. In the case of a business establishment, this is the difference between the income and expenses of the establishment determined in accordance with ZDDPO‑2. The basis for the payment of tax must be indicated in the attached supporting documents.

**Column 4 – Tax rate**

Enter the rate at which the foreign tax was charged on foreign income.

## Column 5 – Amount of tax

Enter the amount of foreign income tax charged. The amount of the tax must be indicated in the attached supporting documents.

## Column 6 – Tax rate as laid down in an international treaty

If Slovenia has an international treaty for the avoidance of double taxation with the country referred to in column 1, enter the rate laid down in that treaty and applicable to the type of income referred to in column 2.

## Column 7 – Amount of tax if the tax rate laid down in an international treaty is taken into account

The amount of tax shall be entered in accordance with the rate of tax laid down in the international treaty. If Slovenia does not have an international treaty with the country referred to in column 1, columns 6 and 7 shall remain empty.

## Column 8 – Amount of tax paid

Enter the amount of tax actually paid. If an international treaty provides for a credit for reduced tax in the country of the source of the income and the conditions for claiming that credit are met, enter an amount equal to the amount at which the tax would have been paid had there been no special credits. The amount of tax paid must be indicated in the attached supporting documents.

## Column 9 – Amount of final and paid foreign tax

Enter the lower of the amounts indicated in columns 5 and 8, except where the taxable person has entered information in column 7 for this type of income. In this case, enter the lower of the amounts indicated in columns 7 and 8.

**Column 10 – Amount of tax that would have been due under ZDoh‑2 for foreign income if no credit were possible**

Enter the amount as calculated in accordance with the following formula:

(total amount of income on which foreign tax has been paid, indicating the source in each country (total amount in column 3 for each country), divided by the difference between the total income recognised for tax purposes and the taxable person’s total expenses recognised for tax purposes (item 4 - item 8 of the return), and multiplied by the tax (item 20 of the return)

**Column 11 – Possible credit**

Enter the lower of the amounts indicated in columns 9 and 10.

**Column 12 – Credit granted**

Enter the amount from column 11, but not more than the amount under item 20 of the return.