|  |  |
| --- | --- |
| Taxable person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | ANNEX 13a |
| Tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |

**SEPARATION OF THE BASE IN RELATION TO AGRICULTURAL, FORESTRY AND SUPPLEMENTARY ACTIVITIES ON FARMS AND CALCULATION OF THE AVERAGE RATE OF PREPAYMENTS OF TAX ON INCOME FROM BUSINESS ACTIVITIES FOR THE TAXABLE PERSONS REFERRED TO IN ARTICLE 47(2) ZDoh‑2**

**Table A: Members of the farming household covered by compulsory pension and disability insurance for agricultural and supplementary activities**

|  |  |  |
| --- | --- | --- |
| Item no  | Name and surname  | Tax number  |
|   |   |   |
|   |   |   |
|   |   |   |
|   |   |   |
|   |   |   |
|   |   |   |
|   |   |   |

**TABLE B: Separation of the base in relation to agricultural, forestry and supplementary activities on farms and calculation of the average rate of prepayments of tax on income from business activities**

Amounts in euros, including cents

|  |  |  |
| --- | --- | --- |
| 1  | Base for income tax prepayment (item 19, Part V of the return)  |   |
| 1.1  | Base relating to agricultural, forestry and supplementary activities  |   |
| 1.2  | Base relating to another activity  |   |
| 2  | Proportionate part of the tax base (item 1.1/number of members of the farming household listed in Table A)  |   |
| 3  | Amount of income tax prepayment for calculation of the average rate ((item 1.2 + item 2) ×aligned scale referred to in Article 122 ZDoh‑2)  |   |
| **4**  | **Average rate of income tax prepayment in % (item 3 / (item 1.2 + item 2)) × 100**  |  |
|  |

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

INSTRUCTIONS ON COMPLETING ANNEX 13a

**SEPARATION OF THE BASE IN RELATION TO AGRICULTURAL, FORESTRY AND SUPPLEMENTARY ACTIVITIES ON FARMS AND CALCULATION OF THE AVERAGE RATE OF PREPAYMENTS OF TAX ON INCOME FROM BUSINESS ACTIVITIES FOR THE TAXABLE PERSONS REFERRED TO IN ARTICLE 47(2) ZDoh‑2**

The submission of Annex 13a is **mandatory** for the head of a basic agricultural and basic forestry activity in accordance with Article 47(2) ZDoh-2 if they establish the tax base during the period covered by the tax return on the basis of actual income and actual expenses and also **earn income from other non-agricultural activities during the period covered by the tax return**. The Annex is also submitted by all heads of basic agricultural and basic forestry activities who wish to have their income tax prepayment already calculated in the tax return using an average rate based on the number of members of the taxable person’s farming household who are covered by compulsory pension and disability insurance for agricultural and supplementary activities.

In accordance with Article 109 ZDoh-2, income from an activity that is determined on the basis of actual income and actual expenses is included in the annual tax base, and income tax is calculated from the net annual tax base and at the rates referred to in Article 122 ZDoh-2. Without prejudice to the above, Article 120 ZDoh-2 provides that a taxable person who has earned income from an activity referred to in Article 47(2) ZDoh-2, i.e. income from basic agricultural and basic forestry activities, and who determines the tax base on the basis of actual income and expenses, is to have their income tax assessed from the net annual tax base, which also includes income from activities referred to in Article 47(2) ZDoh-2, at a separately calculated average rate. The average rate is calculated by taking into account the income tax rates referred to in Article 122 ZDoh‑2 and the annual tax base referred to in Article 109 ZDoh-2, **which includes only a proportionate part of the tax base**, including increases and reductions and tax deductions, from income from the activities **referred to in Article 47(2) ZDoh‑2** **per member of a farming household** who is covered by compulsory pension and disability insurance for agricultural and supplementary activities, and reduced by the amounts of the credits provided for in Article 120 ZDoh‑2. The proportionate part of income from the activities referred to in Article 47(2) ZDoh‑2 is determined by dividing this income into as many parts as there are members of the taxable person’s household who are covered by compulsory pension and disability insurance for agricultural and supplementary activities.

Taxable persons that establish their tax base for income from agricultural, forestry and supplementary activities on the basis of actual income and expenses under Article 47 ZDoh‑2 (one taxable person for all the agricultural and supplementary activities within the farming household) may also, in accordance with Article 128(3) ZDoh‑2, have their income tax prepayment calculated at a separately calculated average rate if they establish the tax base on income from activities for this period on the basis of actual income and actual expenses and have indicated **‘D’** in Part I of the tax return.

According to the second sentence of Article 128(3) ZDoh‑2, the average rate of prepayments of tax on income from business activities is calculated by taking into account the income tax rates referred to in Article 122 ZDoh‑2, the proportionate part of the tax base on tax on income from business activities as referred to in Article 47(2) of this act, including the reduction and increase of the tax base and tax deductions, per member of a farming household who is covered by compulsory pension and disability insurance for agricultural and supplementary activities, with due regard to the second paragraph of this article.

Taxable persons that earn other income from activities in addition to income from agricultural, forestry and supplementary activities must, for the purpose of calculating the average rate of income tax prepayment, provide records that enable a separate tax base to be determined in relation to the performance of agricultural, forestry and supplementary activities and the performance of the other activity.

**TABLE A: Members of the farming household covered by compulsory pension and disability insurance for agricultural and supplementary activities**

Table A is submitted by all heads of basic agricultural and basic forestry activities who wish to have their income tax prepayment already calculated in the tax return using an average rate based on the number of members of the taxable person’s farming household who are covered by compulsory (or optional compulsory) pension and disability insurance for agricultural and supplementary activities. The average rate is calculated if at least two members of the farming household are insured in this way during the period covered by the tax return. This table is not completed if none of the members were covered by compulsory (or optional compulsory) pension and disability insurance for agricultural and supplementary activities during the period covered by the tax return, or if only one member was insured in this way (the head is also regarded as a member).

Enter in the table the sequential number and the name, surname and tax number of the member of the farming household who is covered by compulsory (or optional compulsory) pension and disability insurance for agricultural and supplementary activities. Also enter the head of the activity if they are covered by compulsory pension and disability insurance for agricultural and supplementary activities.

**TABLE B: Separation of the base in relation to agricultural, forestry and supplementary activities on farms and calculation of the average rate of prepayments of tax on income from business activities.**

Table B must be completed by heads of basic agricultural and basic forestry activities in accordance with Article 47(2) ZDoh‑2 if they establish the tax base during the period covered by the tax return on the basis of actual income and actual expenses and **also earn income from other non-agricultural activities** in the period covered by the tax return.

By completing Table B, the taxable person separates the tax base in such a way as to show separately the part of the base relating to agricultural, forestry and supplementary activities on the farm, which is taken into account in the annual income tax assessment and for calculating the income tax prepayment in this return, for the purposes of calculating the average tax rate, when at least two members of the farming household are covered by pension and disability insurance for agricultural and supplementary activities.

The information is entered in the table in euros, including cents.

**Item 1:** Enter the amount indicated under item 19 of Part V of the return.

**Item 1.1**: Enter the amount of the base relating to agricultural, forestry and supplementary activities. If the taxable person only earns income from agricultural, forestry and supplementary activities, they enter the amount of the base for the income tax prepayment indicated in item 19 of Part V of the tax return. If the taxable person shows a negative base relating to basic agricultural, forestry and supplementary activities, they should enter ‘0’ in the table.

**Item 1.2**: Enter the amount of the base relating to the other activity. A taxable person that, in addition to income from agricultural, forestry and supplementary activities, earns other income from an activity, enters under this item the amount of the basis relating to the performance of the other activity. If the taxable person shows a negative base relating to the other activity, they should enter ‘0’ in the table.

**Item 2:** If Table A is not completed, the amount indicated under item 1.1 of Table B is copied into item 2.

The proportionate part of the tax base relating to the performance of agricultural, forestry and supplementary activities is calculated by dividing the amount of the base relating to agricultural, forestry and supplementary activities (item 1.1) by the number of members of the farming household covered by compulsory pension and disability insurance for agricultural and supplementary activities and entered in Table A by the taxable person.

**Item 3:** The amount of the personal income tax prepayment for the calculation of the average rate is calculated by placing the proportionate part of the tax base (item 2) in the scale referred to in Article 122 ZDoh‑2, which is aligned with the growth coefficient of consumer goods in Slovenia in accordance with the second and third paragraphs of this article. If a taxable person earns other income from activities in addition to income from agricultural, forestry and supplementary activities, the amount of the income tax prepayment is calculated by taking into account the base relating to the other activity (item 1.2), adding to it the proportionate part of the tax base (item 2) relating to the performance of agricultural, forestry and supplementary activities, and placing the sum of the two bases into the scale referred to in Article 122 ZDoh‑2.

**Item 4:** The average rate is calculated by dividing the amount of the income tax prepayment for calculation of the average rate (item 3) by the sum of the base relating to the other activity (item

1.2) and the proportionate part of the tax base (item 2), then multiplying by 100. The average rate is expressed as a percentage and rounded to two decimal places.