**ANNEX 14a**

Taxable person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# INFORMATION ON THE EFFECTS ON THE TAX BASE FOR TAXABLE PERSONS WHO CEASE A BUSINESS ACTIVITY

[ ]  **Declaration I – Cessation of activity:**

I hereby submit the Annex on cessation of activity due to:

[ ]  removal of the company from the Slovenian Business Register (PRS).

[ ]  change of status **carried out** in accordance with the Companies Act through the transfer of an undertaking to a new/acquiring capital company with the following details:

|  |  |  |
| --- | --- | --- |
| Name: \_\_\_\_\_\_\_\_\_\_ | Address: \_\_\_\_\_\_\_\_\_\_ | Tax number: \_\_\_\_\_\_\_\_\_\_ |

[ ] change of status **not carried out** in accordance with the Companies Act through the transfer of an undertaking to a new/acquiring legal entity with the following details:

|  |  |  |
| --- | --- | --- |
| Name: \_\_\_\_\_\_\_\_\_\_ | Address: \_\_\_\_\_\_\_\_\_\_ | Tax number: \_\_\_\_\_\_\_\_\_\_ |

[ ] transfer of an undertaking to a sole proprietor transferee in accordance with the Companies Act, with the following details:

|  |  |  |
| --- | --- | --- |
| First name and surname: | 1. Address:
 | 1. Tax number:
 |
| First name and surname: | 1. Address:
 | 1. Tax number:
 |
| First name and surname: | 1. Address:
 | 1. Tax number:
 |

[ ] transfer of an undertaking or part of an undertaking to another/other natural person/persons, with the following details:

|  |  |  |
| --- | --- | --- |
| First name and surname: | 1. Address:
 | 1. Tax number:
 |
| First name and surname: | 1. Address:
 | 1. Tax number:
 |
| First name and surname: | 1. Address:
 | 1. Tax number:
 |

[ ] transfer of an undertaking or part of an undertaking to another/other legal entity/entities, with the following details:

|  |  |  |
| --- | --- | --- |
| First name and surname: | 1. Address:
 | 1. Tax number:
 |
| First name and surname: | 1. Address:
 | 1. Tax number:
 |
| First name and surname: | 1. Address:
 | 1. Tax number:
 |

[ ]  **Declaration II – Special tax treatment**
Notification has been made of special tax treatment under Article 51 ZDoh‑2:

|  |  |
| --- | --- |
| YES | NO |

**TABLE A:**

**Information on hidden reserves or hidden losses on cessation of activity**

Amounts in euros and cents

|  |  |
| --- | --- |
| **I.** | **Information on total hidden reserves or hidden losses on cessation of activity** |
|  | **Type of assets for which hidden reserves or hidden losses are identified**  | **Fair value/comparable market price** | **Tax value** | **Amount of hidden reserve or hidden loss** |
|  | 1 | 2 | 3 | 4 (2-3) |
| 1 | Land  |   |   |   |
| 2 | Buildings  |   |   |   |
| 3 | Equipment and spare parts  |   |   |   |
| 4 | Intangible assets  |   |   |   |
| 5 | Investment property  |   |   |   |
| 6 | Investments  |   |   |   |
| 7 | Other assets  |   |   |   |
| **8** | TOTAL assets (1 to 7)  |   |   |   |
|  | **Type of liabilities for which hidden reserves or hidden losses are identified**  | **Fair value/comparable market price**  | **Tax value**  | **Amount of hidden reserve or hidden loss**  |
|  | 1 | 2 | 3 | 4 (3-2) |
| 9 | Non-current liabilities  |   |   |   |
| 10 | Other liabilities  |   |   |   |
| 11 | TOTAL liabilities (9 + 10) |   |   |   |
| **12** | **TOTAL (8 + 11)**  |  |  |  |
| **II.** | **Information on hidden reserves or hidden losses in relation to assets transferred to the household on termination of business**  |
|  | **Type of real estate and equipment built or acquired before commencement of activity and transferred back to the household, and real estate acquired before 1 January 2005**  | **Comparable market price**  | **Tax value**  | **Amount of hidden reserve or hidden loss**  |
|  | 1 | 2 | 3 | 4 (2-3) |
| 13 | Land  |   |   |   |
| 14 | Buildings  |   |   |   |
| 15 | Equipment and spare parts  |   |   |   |
| 16 | Investment property  |  |  |  |
| **17** | **TOTAL (13 to 16)**  |   |   |   |
| **III.** | **Information on hidden reserves or hidden losses that may affect the tax base on cessation of activity in the absence of special tax treatment** | **Amount of difference**  |
| **18** | **DIFFERENCE between the data in item 12 and item 17 of column 4** |  |

**TABLE B:**

**Information on the effects on the tax base resulting from the application of the special tax treatment on cessation of activity**

Amounts in euros and cents

|  |  |
| --- | --- |
| **I.** | **Information on hidden reserves or hidden losses not considered to be disposals of assets at the time of notification of the special tax treatment** |
|  | **Type of assets for which special tax treatment is claimed and for which hidden reserves or hidden losses are identified** | **Fair value/comparable market price** | **Tax value** | **Amount of hidden reserve or hidden loss** |
|  | 1 | 2 | 3 | 4 (2-3) |
| 1 | Land  |   |   |   |
| 2 | Buildings  |   |   |   |
| 3 | Equipment and spare parts  |   |   |   |
| 4 | Intangible assets  |   |   |   |
| 5 | Investment property  |   |   |   |
| 6 | Investments  |   |   |   |
| 7 | Other assets  |   |   |   |
| 8 | TOTAL assets (1 to 7)  |   |   |   |
| **II.** | **Information on hidden reserves or hidden losses that may affect the tax base on cessation of activity where special tax treatment is claimed** | **Amount of difference** |
| **9** | **DIFFERENCE between the data in item 18 of TABLE A and item 8, column 4 of TABLE B**  |  |
| **III.** | **Information on other effects which do not increase the declared tax base as a result of the notification of special tax treatment**  |
|  | **Type of effect**  | **Amount**  |
| 1 | Amount of credits used from investment in equipment and intangible non-current assets after 1 January 2008 (Article 66a(1) ZDoh-2) for which the deadline of 3 years from the year of investment has not yet expired at the time of cessation  |   |
| 2 | Amount of credits used from investment under Article 6 ZRPPR1015 for which the deadline of 5 years (for large enterprises) or 3 years (for medium or small enterprises) after completion of the investment has not yet expired at the time of cessation  |   |
| 3 | Amount of credits used from investment under Article 28(5) ZSRR-2 for which the deadline of 5 years (for large enterprises) or 3 years (for medium or small enterprises) after completion of the investment has not yet expired at the time of cessation  |   |
| 4 | Amount of unused provisions  |   |

**TABLE C:**

|  |  |  |
| --- | --- | --- |
|  | **Other information**  | Amount  |
| 1  | Nominal value of the ownership interest in the legal entity resulting from the legal entity’s conversion  |   |

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

INSTRUCTIONS ON COMPLETING ANNEX 14a

**INFORMATION ON THE EFFECTS ON THE TAX BASE FOR TAXABLE PERSONS WHO CEASE A BUSINESS ACTIVITY**

The *Information on the effects on the tax base for taxable person who cease to a business activity* for should be completed when the taxable person ceases activity as a result of removal of an undertaking from the Slovenian Business Register or when it converts its status or transfers the business to an acquiring sole proprietor in accordance with the Companies Act, or when it transfers an undertaking or part of an undertaking to one or more other natural or legal persons.

**Declaration I – Cessation of activity:** The taxable person indicates the cause or method of cessation of the business activity, as applicable. In the case of a change of status, transfer of an undertaking to the acquiring sole proprietor in accordance with the Companies Act or transfer of activities to one or more natural or legal persons, the relevant information on the name and surname or official name, address and tax number should also be provided.

Cessation of activity is treated as a disposal of assets (other than cash) for the purposes of determining the tax base, and transfer of these to the taxpayer’s household is treated as a transaction between related persons. An exception to this rule is the transfer of real estate and equipment from the taxable person’s business to their household that the taxable person transferred from the household to the business upon commencement of the activity or after commencement of the activity, provided that the real estate and equipment were built or acquired before commencement of the activity. Likewise, on the cessation of activities, income shall not include income obtained from the disposal of real estate by transfer from the taxable person’s business to their household which was acquired before 1 January 2005.

The disposal of assets on cessation of activity shall be considered to be a taxable transaction between related parties, except:

* in the event of the cessation of the taxable person’s activity through the transfer of the taxable person’s business or part of their business to another natural person as a result of death, permanent incapacity to work or retirement, in accordance with the regulations in force;
* where there is a cessation of the taxable person’s activity through the transfer of their undertaking or part of their undertaking to a spouse, a child, an adoptive child or a stepchild;
* if it is cessation of an activity carried out in accordance with the provisions of the Companies Act concerning the change of status of a sole proprietor and if the conditions set out in points 1 and 2 of Article 51(4) ZDoh-2 are met and special tax treatment is notified to the tax authority under paragraph  Article.

Under Article 303(6) ZDavP‑2, persons who have applied for special tax treatment must show separately in their return the effects on the tax base resulting from taking into account the special tax treatment applied for.

**Declaration II – Special tax treatment:** The taxable person indicates whether special tax treatment has been notified at the time of the cessation. If the ‘NO’ box is ticked, the taxable person must fill in the information in TABLE A. If the ‘YES’ box is ticked and it is indicated under Declaration I that the annex is submitted due to transferral of an undertaking or part of an undertaking to another or other natural person(s), or due to transferral of an undertaking to an acquiring sole proprietor in accordance with the Companies Act, the taxable person must complete the information in TABLES A and B. If the ‘YES’ box is ticked and it is indicated under Declaration I that the annex is submitted due to cessation of activity when the status of the sole proprietor is transformed in accordance with the Companies Act, the taxpayer must also complete the information in TABLES A, B and C.

The amounts in TABLES A, B and C must be completed in euros and cents.

# TABLE A – Information on hidden reserves or hidden losses on cessation of activity

In **Part I of TABLE A** enter the information on total hidden reserves or hidden losses on cessation of activity.

In **items 1 to 7** enter the information on the value of assets on the accounting day or on the date of removal from the Slovenian Business Register. Enter information on the tax and fair value or the comparable market price established in accordance with the Rules on Transfer Pricing (in the case of transactions between related parties in accordance with Article 16 ZDoh-2), as well as the difference between the two values. For assets, determine the hidden reserves if the difference between the fair value or comparable market price and the tax value is positive. If the tax value is greater than the fair value or the comparable market price, the difference should be recorded with a negative sign (−).

Enter the sum of the amounts entered in the fields under items 1 to 7 in item **8**. If the sum is a negative value, it should be entered with a negative sign (−).

In **items 9 and 10** enter the information on the value of liabilities on the accounting day or on the date of removal from the Slovenian Business Register. Enter information on the tax and fair value or the comparable market price established in accordance with the Rules on Transfer Pricing (in the case of transactions between related parties in accordance with Article 16 ZDoh-2), as well as the difference between the two values. For liabilities, hidden reserves are established if the difference between the tax value and the fair value is positive. If the fair value or comparable market price is greater than the tax value, the difference is entered with a negative sign (−).

In **item 11** enter the sum of the amounts entered in the boxes under items 9 and 10. If the sum is a negative value, it should be entered with a negative sign (−).

In **item 12** enter the sum of the amounts entered in the boxes under items 8 and 11. If the sum is a negative value, it should be entered with a negative sign (−).

In **Part II of TABLE A** enter the information on hidden reserves or hidden losses relating to assets transferred to the household of a natural person that are not considered to be disposals on the cessation of activity.

In **items 13 to 16** enter the information on the value of real estate and equipment built or acquired before the commencement of the activity that are transferred back to the household on cessation of activity, as well as the value of the real estate transferred to the household at the time of cessation of activity, if acquired before 1 January 2005.

Enter information on the tax and comparable market price established in accordance with the Rules on Transfer Pricing and the difference between the two values. For assets, determine the hidden reserves if the difference between the comparable market price and the tax value is positive. If the tax value is greater than the comparable market price, the difference should be recorded with a negative sign (−).

Enter the sum of the amounts entered in the fields under items 13 to 16 in item **17**. If the sum is a negative value, it should be entered with a negative sign (−).

In **Part III of TABLE A** the information on hidden reserves or hidden losses affecting the tax base as disposals of assets on cessation of activity is entered under **item 18**, in the absence of special tax treatment. The figure should be calculated as the difference between items 12 (Part I of TABLE

A) and 17 (Part II of TABLE A) in column 4. If the difference is negative, it should be entered with a negative sign

(−).

# TABLE B – Information on the effects on the tax base resulting from the application of special tax treatment on cessation of activity

In **Part I of TABLE B** enter the information on hidden reserves or hidden losses which do not affect the tax base as a result of the notification of the special tax treatment on cessation. Enter information already contained in Part I of TABLE A that relates only to assets and liabilities for which special tax treatment has been notified in the event of status change of a sole proprietor under the Companies Act, the transfer of the undertaking to the acquiring sole proprietor in accordance with the Companies Act, or the transfer of an undertaking or parts of an undertaking to one or more other natural persons.

In **items 1 to 7** enter the information on the value of assets on the accounting day or on the date of removal from the Slovenian Business Register. Enter information on the tax and fair value or the comparable market price established in accordance with the Rules on Transfer Pricing (in the case of transactions between related parties in accordance with Article 16 ZDoh-2), as well as the difference between the two values. For assets, determine the hidden reserves if the difference between the fair value or comparable market price and the tax value is positive. If the tax value is greater than the fair value or the comparable market price, the difference should be recorded with a negative sign (−).

Enter the sum of the amounts entered in the fields under items 1 to 7 in item **8**. If the sum is a negative value, it should be entered with a negative sign (−).

In **Part II of TABLE B** under **item 9** enterthe information on hidden reserves or hidden losses that may affect the tax base on cessation of activity where special tax treatment is claimed. The figure should be calculated as the difference between items 18 (Part III of TABLE A) and 8 (Part I of TABLE B) in column 4. If the difference is negative, it should be entered with a negative sign (−).

In **Part III of TABLE B** enter the information on other effects which do not increase the tax base as a result of the notification of special tax treatment.

**Item 1:** The taxable person enters the amount of credit already used in respect of investment in equipment and intangible non-current assets pursuant to Article 66a(1) ZDoh-2 for which the three-year period from the year of investment has not yet expired when the activity ceases. If the special tax treatment was not notified, the taxable person would have to record that amount in the return under item 12.1 as an increase in the tax base.

**Item 2:** The taxable person enters the amount of credit already used in respect of investment under Article 6 ZRPPR1015 for which the period of 5 years after the completion of the investment has not yet expired at the time of cessation of the activity, if it is a taxable person who, in accordance with Annex 1 to Regulation (EC) No 800/2008, meets the criteria for

‘large enterprise’, or the period of 3 years after completion of the investment has not yet expired, in the case of a taxable person fulfilling the criteria of ‘medium’ or ‘small enterprise’ in accordance with Annex 1 to Regulation (EC) No 800/2008. If the special tax treatment was not notified, the taxable person would have to record that amount in

the return under item 12.2 as an increase in the tax base.

**Item 3:** The taxable person enters the amount of credit relating to investment already used under paragraph 5

of Article 28 ZSRR-2, for which the period of 5 years after the completion of the investment has not yet expired when the activity ceases, if this is a taxable person who, in accordance with Annex 1 to Regulation (EC) No 800/2008, fulfils the criteria of a ‘large enterprise’, or the period of 3 years after the completion of the investment has not yet expired, in the case of a taxable person who fulfils the criteria of ‘medium’ or ‘small enterprise’ in accordance with Annex 1 to Regulation (EC) No 800/2008. If the special tax treatment was not notified, the taxable person would have to record that amount in the return under item 12.2 as an increase in the tax base.

**Item 4:** The taxable person enters the amount of provisions which have not yet been used on the accounting date or on the date of removal from the Slovenian Business Register.

# TABLE C – Other information

In **item 1,** at the time of the conversion of the sole proprietor into a new or acquiring capital company, enter the value of the nominal share in that company acquired by a natural person as a result of the conversion, and which in accordance with point 2(d) of Article 51(4) ZDoh-2 must be maintained for at least 3 years.