|  |  |
| --- | --- |
| Taxable person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | ANNEX 8a |
| Tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |

**INFORMATION REGARDING A TAX CREDIT FOR INVESTMENTS IN RESEARCH AND DEVELOPMENT (first sentence, Article 61(1) ZDoh‑2)**

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

# **INFORMATION UNDER ITEM  15.4 OF THE TAX RETURN or THE TRANSFER OF AN UNUTILISED PART OF A TAX CREDIT**

Amounts in euros, including cents

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Tax period | | **100**%of investments in research and development in the current period | Unutilised part of a tax credit from the previous period | Change in the unutilised part of a tax credit from the previous period on account of a change following a decision | Increase in a tax credit on account of the continuation of an activity | Total unutilised part of a tax credit | Utilisation of a tax credit in tax period ‘n’ | Unutilised part of a tax credit |
| 1 | | 2 | 3 | 4 | 5 | 6 = 2 + 3 + 4 + 5 | 7 | 8 = 6 - 7 |
| n - 5 |  |  |  |  |  |  |  |  |
| n - 4 |  |  |  |  |  |  |  |  |
| n - 3 |  |  |  |  |  |  |  |  |
| n - 2 |  |  |  |  |  |  |  |  |
| n - 1 |  |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |  |
| Total | |  |  |  |  |  |  |  |

n: The period for which the return is being compiled.

\*Do not enter information in the grey fields.

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

# INSTRUCTIONS ON COMPLETING ANNEX 8a

## INFORMATION REGARDING A TAX CREDIT FOR INVESTMENTS IN RESEARCH AND DEVELOPMENT under the first sentence of Article 61(1) ZDoh‑2 (item 15.4 of the tax return or the transfer of an unutilised part of a tax credit)

The Information regarding a tax credit for investments in research and development under the first sentence of the first paragraph of Article 61 ZDoh‑2 form must be completed:

* in columns 1 to 8, if the taxable person has entered information under item 15.4 of Part V of the tax return. The form must also be completed and submitted if the taxable person has an unutilised part of the tax credit from the current or previous tax periods, if a change to the level of the tax credit relating to tax periods n - 1 to n - 5 has arisen in the tax period for which the return is being submitted as a result of a tax audit, or if, in the tax period, the taxable person is entitled to credits on account of the continuation of the activity of a private individual who has ceased their activity (Article 51(4)(1) ZDoh‑2).
* in columns 1, 3 to 6 and 8, where the taxable person completes Part VI of the return, if the taxpayer has an unutilised part of a tax credit from previous tax periods, if, in the tax period for which the tax return is proposed, there has been a change in the amount of the tax credit relating to tax periods n - 1 to n - 5 as a result of a tax inspection, or if during the tax period the taxpayer is entitled to credits on account of the continuation of the activity of a private individual who has ceased their activity (Article 51(4)(1) ZDoh‑2).

The Information regarding a tax credit for investments in research and development under the first sentence of the first paragraph of Article 61 ZDoh‑2 form must be completed in euros, including cents.

## Column 1 – Tax period

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

## Column 2 – 100% of investments in research and development in the current period

In row ‘n’, the taxable person who completes Part V of the return enters the total amount corresponding to investments in research and development in accordance with the first sentence of Article 61(1) ZDoh‑2 and the Rules on the claiming of tax credits for investments in research and development, whereby a credit may not be claimed for those investments that are financed by means of grants from the Slovenian state budget or the EU budget.

In addition to this Annex, 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.

## Column 3 – Unutilised part of a tax credit from the previous period

Enter the amount of the unutilised part of a tax credit from previous periods (information from column 8 of the Information regarding a tax credit for investments in research and development form).

## Column 4 – Change in the unutilised part of a tax credit from the previous period on account of a change following a decision

Enter the amount corresponding to the difference between the amount of the tax 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 being compiled and relating to tax periods n - 5 to n - 1, and that have not yet been included in Annex 8a of the returns for previous periods.

## Column 5 – Increase in a tax credit on account of 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 5, enter the amount of the tax credit taken over, including the unutilised part of the tax credit from previous periods

**Column 6 – Total unutilised part of a tax credit**

Enter the sum of columns 2, 3, 4 and 5.

## Column 7 – Utilisation of a tax credit in tax period ‘n’

Information may be entered only by persons who complete Part V of the return. Enter the amount of the utilised tax credit for each tax period, starting with the unutilised part of the tax credit with the least recent date. The amount of tax credit utilised in any given year may not be higher than the amount in column 6. The total amount of the tax credit utilised must be equal to the amount indicated under item 15.4 of Part V of the tax return.

## Column 8 – Unutilised part of a tax credit

Enter the difference between columns 6 and 7.