

CORPORATE INCOME TAX SELF-ASSESSMENT RETURN
for the period from to

Taxable person:

Registered office or place of business:

.....

Tax number: Registration number:

Branch of activity (according to the Standard Classification of Activities): code number:

.....; name:

Predominant activity: code number:; name:

The self-assessment tax return of a resident taxable person with a registered office in the Republic of Slovenia (please circle): YES

The self-assessment tax return of a resident taxable person with a place of effective management in the Republic of Slovenia (please circle): YES

The self-assessment tax return of a non-resident taxable person's business unit profit (please circle): YES

Data related to the tax base assessment by taking into account normalised expenditure:

The self-assessment tax return of a taxable person whose tax base assessment takes into account normalised expenditure in accordance with Article 67b of the ZDDPO-2 (please circle): YES

Change of the tax base assessment method in the next tax period:

- Notification of the tax base assessment by taking into account normalised expenditure in the next tax period (please circle): YES
- Notification of the termination of the tax base assessment by taking into account normalised expenditure in the next tax period (please circle): YES

The self-assessment tax return of a taxable person referred to in Article 9 of the ZDDPO-2 (please circle): YES

The self-assessment tax return in accordance with Article 61 of the ZDDPO-2 (please circle):

- the self-assessment tax return of an investment fund (paragraph one of Article 61)

- the self-assessment tax return of a pension fund (paragraph two of Article 61)
- the self-assessment tax return of an insurance undertaking authorised to implement a pension scheme (paragraph three of Article 61)

The taxable person conducts business with associated enterprises under Article 16 of the ZDDPO-2 (please circle): YES NO

The taxable person conducts business with resident associated enterprises under Article 17 of the ZDDPO-2 (please circle): YES NO

The taxable person conducts business with resident associated enterprises under Article 17 of the ZDDPO-2 and must adjust the tax base under paragraph six of Article 17 of the ZDDPO-2 (please circle): YES NO

The taxable person receives loans from or grants loans to associated enterprises or discloses interest between associated enterprises referred to in Article 16 of the ZDDPO-2 (please circle): YES NO

The taxable person receives loans from or grants loans to resident associated enterprises or discloses interest between resident associated enterprises referred to in Article 17 of the ZDDPO-2 and must adjust the tax base under paragraph six of Article 19 of the ZDDPO-2 (please circle): YES NO

The taxable person assesses the tax base under the tonnage tax scheme (please circle):

- the self-assessment tax return for activities taxable under the ZDDPO-2
- the self-assessment tax return for activities taxable under the Tonnage Tax Act

Type of the submitted self-assessment tax return:

Regular self-assessment tax return (Article 358 of the ZDavP-2):

- for a calendar year
- for a business year that differs from a calendar year
- for a transitional period

The self-assessment tax return when the status changed:

Cut-off day:	
Date of entry of change in the register:	

- the self-assessment tax return in the case of mergers or acquisitions (Articles 361 and 362 of the ZDavP-2)
- the self-assessment tax return in the case of split-ups (Articles 363 and 364 of the ZDavP-2)
- the self-assessment tax return in the case of split-offs (Articles 365 and 366 of the ZDavP-2)
- the self-assessment tax return in the case of spin-offs

the self-assessment tax return in the case of transferred assets

the self-assessment tax return of an acquired (transferring) company
assessment tax return of an acquiring company

the self-

Companies acquired in a transaction	Acquiring/ new companies established in a transaction	Name	Tax number
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____

The self-assessment tax return in compulsory composition proceedings (Article 367 of the ZDavP-2)

The self-assessment tax return in the case of the winding-up of a taxable person:

the winding-up following a bankruptcy procedure (Article 368 of the ZDavP-2):
 the self-assessment tax return on the day preceding the commencement of a bankruptcy procedure
 the self-assessment tax return during a bankruptcy procedure
 the final self-assessment tax return upon the completion of a bankruptcy procedure

the winding-up following a liquidation procedure (Article 368a of the ZDavP-2):
 the self-assessment tax return on the day preceding the commencement of a liquidation procedure
 the self-assessment tax return during a liquidation procedure
 the final self-assessment tax return upon the completion of a liquidation procedure

the self-assessment tax return in the case of a summary winding-up procedure (Article 369 of the ZDavP-2)

the self-assessment tax return in the case of other winding-up procedures (Article 360 of the ZDavP-2) (except in the event of changes in the status referred to in Articles 361–366 of the ZDavP-2)

Amount in euros and cents

Ref. No.	Item	Amount
1.	REVENUE established according to accounting rules, of which:	
1.1	Revenue after tax was withheld at source, including withheld tax	
2.	Revenue adjusted to the level of recognised revenue – reduction (the sum of 2.1–2.14)	
2.1	Exemption of revenue from non-profit activities	
2.2	Exemption of revenue from cancellation or use of already taxed or partially taxed provisions	
2.3	Exemption of already taxed revenue due to the cancellation of unnecessary provisions	
2.4	Exemption of revenue from reversal of impairments when the preliminary impairment was not taken into account	
2.5	Exemption of dividends and income similar to dividends	
2.6	Exemption of profits from disposal of equity holdings with the exception of profits exempted under paragraphs six and seven of Article 25 of the ZDDPO-2	
2.7	Exemption of profits from disposal of equity holdings on the basis of a venture capital investment in a venture capital company in accordance with paragraph six of Article 25 of the ZDDPO-2	
2.8	Exemption of profits from disposal of equity holdings or shares in banks in accordance with paragraph seven of Article 25 of the ZDDPO-2	
2.9	Exemption of revenue on the basis of international treaties	
2.10	Exemption of previously included income of controlled foreign companies in accordance with paragraphs four and five of Article 67j of the ZDDPO-2	
2.11	Exemption of revenue already included in the tax base in the current tax period and/or preceding tax periods due to the elimination of double taxation	
2.12	Exemption of revenue due to previously non-recognised expenditure	
2.13	Exemption of profits in the case of the exercise of rights with respect to the transfer of assets, exchanges of shares, mergers and divisions	
2.14	Reduction of revenue in the case of disposal of transferred assets or securities for losses from asset transfers not taken into account, exchanges of shares, mergers and divisions in respect of the provisions of Chapter VII of the ZDDPO-2, and the transformation of a sole trader under Article 51 of the ZDoh-2	
3.	Revenue adjusted to the level of recognised revenue – increase (the sum of 3.1–3.8)	
3.1	Increase in revenue due to transfer prices between associated enterprises referred to in Article 16 of the ZDDPO-2	
3.2	Increase in revenue due to transfer prices between resident associated enterprises referred to in Article 17 of the ZDDPO-2	
3.3	Increase in revenue from interest on loans to associated enterprises referred to in Article 16 of the ZDDPO-2	
3.4	Increase in revenue from interest on loans to resident associated enterprises referred to in Article 17 of the ZDDPO-2	

3.5	Increase in a non-resident's revenue by revenue attributed to a business unit	
3.6	Increase in revenue in the case of disposal of transferred assets or securities for non-taxable profits from asset transfers, exchanges of shares, mergers and divisions in respect of the provisions of Chapter VII of the ZDDPO-2, and the transformation of a sole trader under Article 51 of the ZDoh-2	
3.7	Increase in revenue due to the adjustment of hybrid mismatches when tax liability is being established	
3.8	Increase in revenue by undistributed income of controlled foreign companies	
4.	RECOGNISED REVENUE (1 – 2 + 3)	
5.	EXPENDITURE established under the accounting rules	
5.N	NORMALISED EXPENDITURE in the amount of 80% of recognised revenue but not exceeding the prescribed maximum amount	
6.	Expenditure adjusted to the level of recognised expenditure – reduction (the sum of 6.1–6.44)	
6.1	Exemption of expenditure from non-profit activities	
6.2	Reduction of expenditure due to transfer prices between associated enterprises referred to in Article 16 of the ZDDPO-2	
6.3	Reduction of expenditure due to transfer prices between resident associated enterprises referred to in Article 17 of the ZDDPO-2	
6.4	Reduction of expenditure by interest on loans received from associated enterprises referred to in Article 16 of the ZDDPO-2	
6.5	Reduction of expenditure by interest on loans received from resident associated enterprises referred to in Article 17 of the ZDDPO-2	
6.6	Reduction of expenditure by 50% of created provisions which are not recognised for tax purposes	
6.7	Reduction of expenditure by expenditure arising from the revaluation of receivables (with the exception of expenditure arising from the revaluation of receivables which, in accordance with the accounting standards, are revaluated as a consequence of a changed exchange rate) which are not recognised under paragraph one of Article 21 of the ZDDPO-2	
6.8	Reduction of expenditure by expenditure arising from the revaluation of financial investments which are not recognised under Article 22 of the ZDDPO-2	
6.9	Reduction of expenditure for banks by expenditure arising from the revaluation of loans valued according to the method of amortised cost in the amount exceeding the level laid down by the act regulating banking	
6.10	Reduction of expenditure by expenditure arising from the revaluation of goodwill exceeding the amount equalling 20% of the initial goodwill value	
6.11	Exemption of expenditure connected with income exempted on the basis of international treaties	
6.12	Non-recognised expenditure by income similar to dividends, including hidden profit distribution	

6.13	Non-recognised expenditure for covering losses from preceding years	
6.14	Non-recognised expenditure by costs related to private life (from 6.14.1 to 6.14.2)	
6.14.1	Costs related to the private lives of owners and associated enterprises	
6.14.2	Costs related to the private lives of other persons	
6.15	Non-recognised expenditure by costs related to compulsory collection of taxes or other levies	
6.16	Non-recognised expenditure by penalties imposed by a competent authority	
6.17	Non-recognised expenditure by taxes	
6.18	Non-recognised expenditure by interest on late payment of taxes or other levies	
6.19	Non-recognised expenditure by loans received from persons referred to in point 8b of paragraph one of Article 30 of the ZDDPO-2	
6.20	Non-recognised expenditure on donations	
6.21	Non-recognised expenditure on bribes and other types of proceeds	
6.22	Non-recognised expenditure on benefits and other payments in relation to employment unless these are taxed under the act regulating income tax	
6.23	Other expenditure not recognised in accordance with Article 29 of the ZDDPO-2	
6.24	Non-recognised expenditure at the level of 50% of entertainment costs	
6.25	Non-recognised expenditure at the level of 50% of supervisory board costs or costs of other body performing a supervisory function only	
6.26	Non-recognised expenditure on interest on loan surplus	
6.27	Non-recognised expenditure by accounted depreciation exceeding the depreciation calculated using the straight-line depreciation method and pursuant to the prescribed rates	
6.28	Non-recognised expenditure by depreciation of tangible fixed assets whose acquisition cost was previously written-off and recognised for tax purposes	
6.29	Reduction of expenditure in the case of sale or any other form of disposal of an asset before the final accounted depreciation by the difference between the depreciation calculated for tax purposes and the depreciation calculated for business purposes	
6.30	Non-recognised expenditure by provisions created by a bank with respect to special risks exceeding the level prescribed by the act regulating banking	
6.31	Non-recognised expenditure by special provisions created by a brokerage company with respect to special risks exceeding the level prescribed by the act regulating the securities market	
6.32	Non-recognised expenditure by technical provisions which an insurance undertaking is obliged to create and exceed the level prescribed by the act regulating insurance	
6.33	Non-recognised expenditure by salaries, other payments related to employment and wage compensation for the time of absence from work due to annual leave and other absences from work as regards business executives, procurators and employees with special powers and	

	responsibilities, exceeding the accounted amount pursuant to the act or an employment contract	
6.34	Non-recognised expenditure by remuneration for apprentices exceeding the level prescribed by the act	
6.35	Reduction of expenditure by losses arising from disposal of equity holdings with the exception of losses exempted under paragraphs six and seven of Article 25 of the ZDDPO-2	
6.36	Reduction of expenditure by losses arising from disposal of equity holdings on the basis of venture capital investment in a venture capital company in accordance with paragraph six of Article 25 of the ZDDPO-2	
6.37	Reduction of expenditure by losses arising from disposal of equity holdings or shares in banks in accordance with paragraph seven of Article 25 of the ZDDPO-2	
6.38	Reduction of expenditure in the case of the exercise of rights related to asset transfers, exchanges of shares, mergers and divisions	
6.39	Reduction of expenditure in the case of the disposal of transferred assets or securities by non-taxable profits from asset transfers, exchanges of shares, mergers and divisions with respect to the provisions of Chapter VII of the ZDDPO-2, and the transformation of a sole trader under Article 51 of the ZDoh-2	
6.40	Reduction of expenditure by the difference in depreciation in the case of an acquiring company with respect to the provisions of Chapter VII of the ZDDPO-2, and in the case of a new legal person or an acquiring legal person with respect to the provisions of point 2 of paragraph four of Article 51 of the ZDoh-2	
6.41	Reduction of expenditure by expenditure which already reduced the tax base in the current or preceding tax periods	
6.42	Non-recognised expenditure in accordance with paragraph five of Article 31 of the ZUDDob	
6.43	Non-recognised expenditure arising from worker participation in profits in accordance with the ZUDDob	
6.44	Reduction of expenditure due to the adjustment of hybrid mismatches when tax liability is being established	
7.	Expenditure adjusted to the level of recognised expenditure – increase (the sum of 7.1–7.12)	
7.1	Increase in expenditure by the use of provisions which at their creation were not recognised or were only partially recognised as expenditure	
7.2	Increase in expenditure by expenditure on the revaluation of receivables which are recognised at the time of write-off in the total amount of receivables or in a partial amount of receivables that has not been paid or settled	
7.3	Increase in expenditure by non-recognised expenditure on revaluation of financial investments	
7.4	Increase in expenditure by expenditure on revaluation and write-offs of other assets which are recognised at the time of their sale or disposal	
7.5	Increase in expenditure by expenditure on revaluation of goodwill in the surplus amount not recognised as expenditure	

7.6	Increase in expenditure by the difference in depreciation up to the amount calculated using the straight-line depreciation method and pursuant to the prescribed rates	
7.7	Increase in expenditure by the write-off up to the total acquisition cost of tangible fixed assets at the time of transfer into use	
7.8	Increase in expenditure in the case of sale or any other form of disposal of an asset before the final accounted depreciation by the difference between the depreciation calculated for tax purposes and the depreciation calculated for business purposes	
7.9	Increase in expenditure of a non-resident by expenditure attributed to a business unit	
7.10	Increase in expenditure in the case of disposal of transferred assets or securities by losses from asset transfers not taken into account, exchanges of shares, mergers and divisions with respect to the provisions of Chapter VII of the ZDDPO-2, and the transformation of a sole trader under Article 51 of the Zdoh-2	
7.11	Increase in expenditure in the case of an acquiring company by the difference in depreciation with respect to the provisions of Chapter VII of the ZDDPO-2, and in the case of a new legal person or an acquiring legal person with respect to the provisions of point 2 of paragraph four of Article 51 of the ZDoh-2	
7.12	Increase in expenditure in accordance with paragraph six of Article 31 of the ZUDDob	
8.	RECOGNISED REVENUE (5 – 6 + 7) or 5.N	
9.	DIFFERENCE between recognised revenue and expenditure (4 – 8)	
10.	DIFFERENCE between recognised expenditure and revenue (8 – 4)	
11.	Change in the tax base due to the transition to a new accounting method, changes in accounting policy, rectification of errors, and revaluations (11.1 – 11.2 + 11.3 – 11.4 + 11.5 – 11.6)	
11.N	Change in the tax base due to the transition to a new accounting method, changes in accounting policy, rectification of errors, and revaluations with respect to a taxable person whose tax base is assessed by taking into account normalised expenditure (ref. no. 11 multiplied by (1 – 0.8))	
11.1	Increase in the tax base by the difference due to the transition to a different financial reporting method which is included in the tax base in this assessment	
11.2	Reduction of the tax base by the difference due to the transition to a different financial reporting method which is included in the tax base in this assessment	
11.3	Increase in the tax base by the difference due to changes in the accounting policy and rectification of errors	
11.4	Reduction of the tax base by the difference due to changes in the accounting policy and rectification of errors, including provisions for pensions, long-service bonuses and severance payments	
11.5	Increase in the tax base by the amount of revaluation surplus resulting from the revaluation of economic categories and which a taxable person transfers to the retained profit or loss, including amounts surplus	

15.6	Tax relief for investments in research and development under paragraph one of Article 55 of the ZDDPO-2.	
15.7	XX	XXXXXXXXXXXX
15.8	Tax relief for investments under Article 55a of the ZDDPO-2	
15.9	Tax relief for the appertaining amount of profit paid to workers	
15.10	Tax relief for employment of persons with disabilities	
15.11	Tax relief for carrying out practical training within professional education	
15.12	Tax relief for voluntary supplementary pension insurance	
15.13	Tax relief for donations – payments for humanitarian purposes, disabled persons assistance, social assistance, charitable, scientific, educational, health, sporting, cultural, ecological and religious purposes, and purposes of general interest	
15.14	Tax relief for donations – payments for cultural purposes and payments to voluntary societies established for protection against natural and other disasters	
15.15	XX	XXXXXXXXXXXX
15.16	XX	XXXXXXXXXXXX
15.17	XX	XXXXXXXXXXXX
15.18	Tax relief for the employment of unemployed persons under Article 55b of the ZDDPO-2.	
15.19	Relief for employment under Article 5 of the ZRPPR1015 or paragraph two of Article 28 of the ZSRR-2	
15.20	Relief for investments under Article 6 of the ZRPPR1015 or paragraph five of Article 28 of the ZSRR-2	
16.	TAX BASE (13 – 15)	
17.	TAX (ref. no. 16 multiplied by per cent)	
18.	Foreign tax credit	
19.	Increase in or reduction of tax due to changes in foreign tax credit	
19.a	Deferred payment of output tax	
20.	TAX LIABILITY (17 – 18 ± 19 – 19.a)	
21.	Tax liability reduced by the paid amount of the withheld tax	
22.	Tax prepayment paid	
23.	OBLIGATION WITH RESPECT TO BALANCING PAYMENT OF TAX (20 – 21 – 22) when > 0	
24.	OVERPAID TAX PREPAYMENT (20 – 21 – 22) when < 0	
25.	BASE FOR THE CALCULATION OF TAX PREPAYMENT	
26.	Tax prepayment	
27.	Monthly instalment of prepayment	
28.	Three-month instalment of prepayment	

The following annexes constitute an integral part of the self-assessment tax return (please mark with an x):

- Annex 3** – Data from the statement of financial position, profit and loss statement or data from other suitable reports

Statement

I hereby declare that I am not attaching data specified in Annex 3 as they were submitted to the Agency of the Republic of Slovenia for Public Legal Records and Related Services:
YES

- Annex 3a** – Data on the disclosure of hidden reserves in the case of mergers and divisions
- Annex 3b** – Data on hidden reserves related to transferred assets in the case of output tax or claimed deferral of the payment of tax on included hidden reserves under Article 54b of the ZDDPO-2
- Annex 5** – Data on covering a tax loss
- Annex 6a** – Data on tax relief for investments under Article 55a of the ZDDPO-2
- Annex 7a** – Data on tax relief for investments in research and development
- Annex 8** – Data on tax relief for employment
- Annex 9** – Data on tax relief for donations
- Annex 10** – Data on foreign tax credit
- Annex 11** – Data on tax increase or reduction due to changes in foreign tax credit
- Annex 13** – Data on long-term provisions
- Annex 14** – Data on purchased services and intangible long-term assets in areas or countries with more favourable taxation
- Annex 15** – Data on loans between associated enterprises
- Annex 16** – Data on transfer prices in transactions between associated enterprises under Article 16 of the ZDDPO-2
- Annex 17** – Data on transfer prices in transactions between resident associated enterprises under Article 17 of the ZDDPO-2
- Annex 18** – Data on tax relief under the ZUDDob
- Annex 20** – Notification of tax base assessment by taking into account normalised expenditure

At on
responsible person:

Stamp and signature of