**Annex 10**

Taxable person: ……………………………………………

Tax number: ……………….

**INFORMATION REGARDING A FOREIGN TAX CREDIT**

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

**INFORMATION UNDER ITEM 18 OF THE TAX RETURN**

Amounts in euros, including cents

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Country  in which  taxable person has source of foreign income | Type of individual income | Basis for 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 ZDDPO-2 for foreign income if no credit were possible | Possible credit (the lower of the amounts indicated in columns 9 and 10) | Credit granted (amount from column 11, but not more than the amount under item 17 of the tax return) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Total |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Total |  |  |  |  |  |  |  |  |  |  |  |
|  | | | | |  | | | | Total |  |  |

\* Leave the grey fields blank.

|  |  |
| --- | --- |
| At ……………………, on ………………. | Stamp and signature of responsible person: |

INSTRUCTIONS ON COMPLETING THE FORM

**INFORMATION REGARDING A FOREIGN TAX CREDIT**

# (item 18 of the tax return)

The *Information regarding a foreign tax credit* form should be completed if the taxable person has entered information under item 18 of the *Corporate income tax return* form. 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 64 ZDDPO‑2 and Article 383 ZDavP‑2, be attached as an integral part of the tax return.

This annex should also be completed by taxable persons who, in their tax return, establish the tax base on the basis of actual income and normalised expenses.

The *Information regarding a foreign tax credit* form should be filled in in euro amounts, 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 abroad.

# Column 3 – Basis for payment of tax

Enter the amount constituting the basis for 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 the provisions of ZDDPO‑2. The basis for 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

Enter the amount of tax taking into account the tax rate laid down in international treaties. If Slovenia does not have an international treaty with the country referred to in column 1, columns 6 and 7 should remain empty.

MF-DURS form DDPO (corporate income tax)

# 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 ZDDPO-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 of the return – item 8 of the return)), and multiplied by the tax (item 17 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 17 of the tax return.