**Annex 14**

Taxable person: ……………………………………………

Tax number: ……………….

**INFORMATION REGARDING PURCHASES OF SERVICES AND INTANGIBLE ASSETS FROM AREAS OR COUNTRIES WITH A MORE FAVOURABLE TAX REGIME**

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

Information regarding purchases of services and intangible assets from suppliers located in areas or countries in which the general or average nominal rate of taxation of company profits is lower than 12.5%, where these are not EU Member States or countries with which Slovenia has signed a treaty on the avoidance of double taxation

Amounts in euros, including cents

|  |  |  |  |
| --- | --- | --- | --- |
| Supplier’s name  | Tax number  | Country or supplier  | Cumulative value of purchases of services and intangible fixed assets in the tax period  |
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| --- | --- |
| At …………………, on ………………. | Stamp and signature of responsible person: |

MF-DURS form DDPO (corporate income tax)

INSTRUCTIONS ON COMPLETING THE

**INFORMATION REGARDING PURCHASES OF SERVICES AND INTANGIBLE ASSETS FROM AREAS OR COUNTRIES WITH A MORE FAVOURABLE TAX REGIME FORM**

The *Information regarding purchases of services and intangible assets from areas or countries with a more favourable tax regime* form is completed by taxable persons who purchased services and intangible fixed assets in the tax period from suppliers located in countries or areas in which the general or average nominal rate of taxation of company profits is lower than 12.5%, where these are not EU Member States or countries with which Slovenia has signed a treaty on the avoidance of double taxation.

**Column 1** –Enter the name of the foreign supplier.

**Column 2** – Enter the tax number or other identification number of the foreign supplier.

**Column 3** – Enter the country in which the supplier is established.

**Column 4** –Use the table to enter the total value (cumulative turnover) of services and intangible fixed assets (irrespective of payment) during the period for which the corporate income tax return form is being compiled. Information on the cumulative turnover per supplier shall be entered in euros, including cents.

This annex is also completed by a taxable person who, in their tax return, establishes the tax base on the basis of actual income and normalised expenses.