**Appendix 2**

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| INSTRUCTIONS FOR COMPLETING THE FORM  **CORPORATE INCOME TAX RETURN**   1. **LEGAL BASIS:**  * ZDDPO-2: Corporate Income Tax Act (ULRS, Nos 117/06, 56/08, 76/08, 5/09, 96/09, 110/09 [ZDavP-2B], 43/10, 59/11, 24/12, 30/12, 94/12, 81/13, 50/14, 23/15, 82/15, 68/16, 69/17, 79/18, 66/19 and 172/21) * ZUDDob: Employee Participation in Profit Sharing Act (ULRS, No 25/08) * ZDoh-2: Personal Income Tax Act (ULRS, No 13/11 [official consolidated version], 9/11 [ZUKD-1], 9/12 [constitutional court decision], 24/12, 30/12, 40/12 [ZUJF], 75/12, 94/12, 52/13 [constitutional court decision], 96/13, 29/14 [constitutional court decision], 50/14, 23/15, 55/15, 63/16, 69/17, 21/19, 28/19 and 66/19) * ZDavP-2: Tax Procedure Act (ULRS, Nos 13/11 [official consolidated version], 32/12, 94/12, 101/13 [ZDavNepr], 111/13, 22/14 [constitutional court decision], 25/14 [ZFU], 40/14 [ZIN-B], 90/14, 91/15, 63/16, 69/17, 13/18 [ZJF-H], 36/19, 66/19, 145/20 [constitutional court decision], and 203/20 [ZIUPOPDVE]) ZRPPR1015: Development Support for the Pomurska Region Act 2010-2019 (ULRS, Nos 87/09, 82/15 and 27/17) * ZSRR-2: Promotion of Balanced Regional Development Act (ULRS, Nos 20/11, 57/12 and 46/16) * ZPIZ-2: Pension and Disability Insurance Act (ULRS, Nos 96/12, 39/13, 99/13 [ZSVarPre-C], 101/13 [ZIPRS1415], 44/14 [ORZPIZ206], 85/14 [ZUJF-B], 95/14 [ZUJF-C], 90/15 [ZIUPTD], 102/15, 23/17, 40/17, 65/17, 28/19, 75/19, 139/20, 189/20 [ZFRO], 51/21 and 121/21) * ZDTK: Venture Capital Firms Act (ULRS, Nos 92/07 and 57/09) * ZDTon: Tonnage Tax Act (ULRS, No 97/09 [official consolidated version]) * Rules implementing the ZDDPO-2: Rules implementing the Corporate Income Tax Act (ULRS, Nos 60/07, 55/13 and 92/15) * Rules on the claiming of tax credits for investments in research and development (ULRS, No 75/12) * Decree under the ZRPPR1015 and the ZSRR-2: Decree on the granting of regional state aid and the method for claiming the regional employment incentive and tax allowances for employment and investment (ULRS, Nos 93/14, 77/16, 14/18, 168/20 and 121/21) * Rules on the definition of gainful and not-for-profit activities (ULRS, Nos 109/07, 68/09 and 137/21) * ZIUZEOP: Act Determining Emergency Measures to Contain the Covid-19 Epidemic and Mitigate its Consequences for Citizens and the Economy (ULRS, Nos 49/20, 61/20, 152/20 [ZZUOOP], 175/20 [ZIUOPDVE] and 15/21 [ZDUOP])  1. **GENERAL INFORMATION:**   **Information for determining taxable base taking account of standardised expenses:** The relevant codes concerning the method of determining the taxable base in connection with the special arrangements for determining the taxable base by taking account of standardised expenses in accordance with Chapter X.a of the ZDDPO-2 and Article 382a of the ZDavP-2 are entered.  The code signifying that this is a tax return in accordance with Article 67b of the ZDDPO-2 is completed by the taxpayer referred to in Article 67b of the ZDDPO-2, who, on the basis of notification of the determination of the taxable base by taking account of standardised expenses, is already in the system for determining the taxable base by taking account of standardised expenses.  The taxpayer person referred to in Article 67b of the ZDDPO-2 draws up the return on the corporate income tax return form (Appendix 1), in accordance with the instructions for completing the form (Appendix 2/III), having regard for the particularities of the instructions for completing the tax return for taxpayers who determine the taxable base by taking account of standardised expenses (Appendix 2/IV). | |
| Change to the method of determining the taxable base in the next tax period:  A taxpayer wishing to change the method of determining the taxable base for the next tax period must indicate that change in the return, which must be submitted by the statutory deadline. A taxpayer who meets the conditions set out in Articles 67b and 67d of the ZDDPO-2 and completes Appendix 20 may issue notification of the determination of the taxable base by taking account of standardised expenses.  A taxpayer who determines the taxable base by taking account of standardised expenses and no longer meets the prescribed conditions or wishes to cease determining the taxable base in this way informs the tax authority of the cessation of the determination of the taxable base by taking account of standardised expenses by circling as appropriate.   1. **INSTRUCTIONS FOR COMPLETING THE TAX RETURN FOR TAXPAYERS DETERMINING THE TAXABLE BASE ON THE BASIS OF ACTUAL REVENUES AND EXPENSES** | |
|  | Instructions |
| 1. | Amount of revenue determined in the income statement or in another relevant annual report pursuant to law and applicable accounting standards that comply with the law |
| 1.1 | Amount of income declared under item 1 from which tax has been withheld at source, including withholding tax (Article 62 of the ZDDPO-2 and the first and second paragraphs of Article 75 in connection with the third paragraph of Article 75 of the ZDDPO-2) |
| 2. | Total decrease in revenue disclosed under item 1 for each type of revenue under items 2.1 to 2.14 |
| 2.1 | A taxpayer who is established for the purpose of pursuing not-for-profit activities and who in accordance with Article 9 of the ZDDPO-2 claims exemption from tax (with a code in the general section of the form indicating that this is the tax return of a taxpayer referred to in Article 9 of the ZDDPO-2) enters the amount of revenue from the pursuit of the not-for-profit activities (the part of the income exempted from taxation in accordance with Article 27 of the ZDDPO-2) |
| 2.2 | Amount of revenue from the reversal and use of provisions that were not previously recognised or have already been taxed at the time of their creation (third paragraph of Article 20 of the ZDDPO-2 in connection with Article 83 of the ZDDPO-2) |
| 2.3 | Amount of revenue related to the gradual reversal of unnecessary provisions that were previously recognised as expenses for the taxpayer under the ZDDPO-1, and were included by the taxpayer in full as revenue pursuant to Article 16 of the ZDDPO-1 in the first year of the reversal of the provisions in accordance with Article 83 of the ZDDPO-2 |
| 2.4 | Amount of revenue from the reversal of impairments exempted from taxation in accordance with the third paragraph of Article 21, the second paragraph of Article 22 and Article 96 of the ZDDPO-2 if the previous impairment was not taken into account |
| 2.5 | Amount of dividend income and dividend-like income that is excluded from the taxable base when the conditions set out in Article 24 of the ZDDPO-2 are met |
| 2.6 | Amount of revenue from gains on the disposal of participating interests that are excluded from the taxable base when the conditions set out in Article 25 of the ZDDPO-2 are met, except for gains exempted in accordance with the sixth and seventh paragraphs of Article 25 of the ZDDPO-2 |
| 2.7 | Amount of revenue from gains on the disposal of participating interests on the basis of venture capital investments in a venture capital company that are excluded from the taxable base in accordance with the sixth paragraph of Article 25 of the ZDDPO-2 |
| 2.8 | Amount of revenues from gains on the disposal of participating interests or shares in banks in exchange for the issue or transfer of own shares or shares in another undertaking without the pro rata part of the gains corresponding to the cash payment in accordance with the seventh paragraph of Article 25 of the ZDDPO-2 |
| 2.9 | Amount of revenue exempted from taxation under international treaties (avoidance of double taxation by means of a double taxation avoidance agreement and exemption of profits or parts of profits taxed solely in the other signatory state under an international treaty governing the taxation of international transport) |
| 2.10 | Amount of revenue of controlled foreign undertakings previously included in the taxpayer’s taxable base and amount of income from the disposal of holdings in controlled foreign undertakings previously included in the taxpayer’s taxable base in accordance with the first paragraph of Article 67i of the ZDDPO-2 that are excluded from the taxable base in accordance with the fourth and fifth paragraphs of Article 67j of the ZDDPO-2 |
| 2.11 | Amount of revenue that in the current tax period or in previous tax periods has already been included in the taxable base and that is excluded from the taxable base for the purpose of avoiding double taxation in accordance with the first paragraph of Article 13 of the ZDDPO-2 |
| 2.12 | Amount of revenue arising from expenses unrecognised in previous tax periods that are excluded from the taxable base in accordance with the third paragraph of Article 13 of the ZDDPO-2 |
| 2.13 | Amount of revenue from gains on asset transfers, exchanges of capital holdings, mergers and divisions, if the taxpayer is claiming entitlements in accordance with Chapter VII of the ZDDPO-2 (Articles 40, 45 and 49) |
| 2.14 | Amount of reduction in revenue in the case of the disposal of transferred assets or securities for unaccounted differences between the taxable value and the fair value of assets and liabilities during asset transfers, mergers and divisions that, with regard to Chapter VII of the ZDDPO-2 (taxation of asset transfers, exchanges of capital holdings, mergers and divisions) and point 2 of the fourth paragraph and the ninth paragraph of Article 51 of the ZDoh-2 (conversion of sole trader), were not taken into account on the accounting date of the status change |
| 3. | Total increase in revenue under item 1 with regard to the ZDDPO-2 (items 3.1 to 3.8) |
| 3.1 | Amount of adjustment to (increase in) revenues with regard to transfer prices with related parties referred to in Article 16 of the ZDDPO-2, which is made at least up to the amount determined by reference to comparable market prices (third paragraph of Article 16 of the ZDDPO-2) |
| 3.2 | Amount of adjustment to (increase in) revenues with regard to prices with resident related parties when one of the related parties meets any of the circumstances set out in the sixth paragraph of Article 17 of the ZDDPO-2 (fourth paragraph of Article 17 of the ZDDPO-2) |
| 3.3 | Amount of adjustment to (increase in) interest income from loans granted to related parties referred to in Article 16 of the ZDDPO-2, which, if interest has been charged at a lower interest rate or has not been charged at all, is made at least up to the amount determined by reference to the last recognised interest rate at the time when the loan was approved or at the time when the interest is accounted, unless the taxpayer proves that, in the same or comparable circumstances, it would have provided a loan at a rate lower than the recognised interest rate to an unrelated party (first and third paragraphs of Article 19 in connection with Article 95 of the ZDDPO-2) |
| 3.4 | Amount of adjustment to (increase in) interest income from loans granted to resident related parties referred to in Article 17 of the ZDDPO-2, which, if one of the related parties meets any of the circumstances set out in the sixth paragraph of Article 19 of the ZDDPO-2 and if interest has been charged at a lower interest rate or has not been charged at all, is made at least up to the amount determined by reference to the last recognised interest rate at the time when the loan was granted or at the time when the interest is accounted, unless the taxpayer proves that, in the same or comparable circumstances, it would have provided a loan at a rate lower than the recognised interest rate to an unrelated party (first and third paragraphs of Article 19 in connection with Article 95 of the ZDDPO-2) |
| 3.5 | Amount of increase in revenue as a result of revenue attributable to a non-resident business unit, if not included under the business unit’s revenues under item 1 |
| 3.6 | Amount of increase in revenue in the case of the disposal of transferred assets or securities for untaxed differences between the fair value and the taxable value of assets and liabilities that, with regard to Chapter VII of the ZDDPO-2 (taxation of asset transfers, exchanges of capital holdings, mergers and divisions) and point 2 of the fourth paragraph and the ninth paragraph of Article 51 of the ZDoh-2 (conversion of sole trader), were not taxed on the accounting date of the status change |
| 3.7 | Increase in revenue due to adjustment of hybrid mismatches in the determination of tax liability as set out in Article 67m of the ZDDPO-2 |
| 3.8 | Increase in revenue by the amount of undistributed income of controlled foreign undertakings in accordance with Articles 67i and 67j of the ZDDPO-2 |
| 4. | Calculation in the form |
| 5. | Amount of expenses determined in the income statement or in another relevant annual report pursuant to law and applicable accounting standards that comply with the law |
| 6. | Total amount of reduction of expenses disclosed under item 5 by amounts not recognised as expenses (sum of items 6.1 to 6.44) |
| 6.1 | A taxpayer who is established for the purpose of pursuing not-for-profit activities and who in accordance with Article 9 of the ZDDPO-2 claims exemption from tax (with a code in the general section of the form indicating that this is the tax return of a taxpayer referred to in Article 9 of the ZDDPO-2) enters the amount of actual or proportionate costs from the pursuit of the not-for-profit activities in connection with item 2.1 (the part of the expenses exempted from taxation in accordance with Article 27 of the ZDDPO-2) |
| 6.2 | Amount of adjustment to (reduction in) expenses with regard to transfer prices with related parties referred to in Article 16 of the ZDDPO-2, which is made down to no less than the amount determined by reference to comparable market prices (fourth paragraph of Article 16 of the ZDDPO-2) |
| 6.3 | Amount of adjustment to (reduction in) expenses with regard to prices with resident related parties in accordance with the fifth paragraph of Article 17 of the ZDDPO-2 when one of the related parties meets any of the circumstances set out in the sixth paragraph of Article 17 of the ZDDPO-2 |
| 6.4 | Amount of adjustment to (reduction in) interest expenses on loans received from related parties referred to in Article 16 of the ZDDPO-2, which, if interest has been charged at a higher interest rate, is made down to no less than the amount determined by reference to the last recognised interest rate at the time when the loan was approved or at the time when the interest is accounted, unless the taxpayer proves that, in the same or comparable circumstances, it would have obtained a loan at an interest rate higher than the recognised interest rate from a lender that is an unrelated party (second and third paragraphs of Article 19 in connection with Article 95 of the ZDDPO-2) |
| 6.5 | Amount of adjustment to (reduction in) interest expenses on loans received from resident related parties referred to in Article 17 of the ZDDPO-2, which in accordance with the second and third paragraphs of Article 19 and Article 95 of the ZDDPO-2, if one of the related parties meets any of the circumstances set out in the sixth paragraph of Article 19 of the ZDDPO-2 and if interest has been charged at a higher interest rate, is made down to no less than the amount determined by reference to the last recognised interest rate at the time when the loan was approved or at the time when the interest is accounted, unless the taxpayer proves that, in the same or comparable circumstances, it would have obtained a loan at an interest rate higher than the recognised interest rate from a lender that is an unrelated party |
| 6.6 | Reduction in expenses in the amount of 50% of provisions that in accordance with the second paragraph of Article 20 of the ZDDPO-2 are not recognised when the taxable base is being determined.  In accordance with a transitional provision of the ZDDPO-2S, the creation of provisions for pensions, provisions for jubilee benefits and provisions for termination benefits is recognised as an expense in the accounted amount corresponding to 100% of the provisioning in each tax period starting from 1 January 2022 until 31 December 2026 (Article 18 of the ZDDPO-2S) |
| 6.7 | Amount of reduction in expenses arising from the revaluation of receivables for impairment that in accordance with the first paragraph of Article 21 of the ZDDPO-2 are not recognised, except for revaluation expenses for receivables that under accounting standards are revalued for changes in the exchange rate |
| 6.8 | Amount of reduction in expenses in accordance with Article 22 of the ZDDPO-2 for revaluation expenses due to impairment of current and non-current financial assets and financial instruments |
| 6.9 | Amount of reduction in expenses in accordance with the fifth paragraph of Article 22 of the ZDDPO-2 at a bank for revaluation expenses due to impairment of loans valued at amortised cost in excess of the amount set out in the law governing banking |
| 6.10 | Amount of reduction in expenses in accordance with Article 23 of the ZDDPO-2 for revaluation expenses due to impairment of goodwill in excess of 20% of the initially disclosed goodwill |
| 6.11 | Amount of expenses in connection with revenue exempted from taxation under international treaties under item 2.9 (avoidance of double taxation by means of a double taxation avoidance agreement and exemption of profits or parts of profits taxed solely in the other signatory state under an international treaty governing the taxation of international transport) |
| 6.12 | Amount of dividend-like income, including disguised profit distribution, disclosed by the taxpayer as expenses (point 1 of the first paragraph of Article 30 of the ZDDPO-2) |
| 6.13 | Amount of expenses relating to absorption of losses from previous years (point 2 of the first paragraph  of Article 30 of the ZDDPO-2) |
| 6.14 | The amount of costs relating to the private life of the owners of the taxpayer or related parties referred to in Articles 16 and 17 of the ZDDPO-2 and other persons, for example for entertainment, relaxation, sports and recreation, including the corresponding value added tax (point 3 of first paragraph and second and third paragraphs of Article 30 of the ZDDPO-2). The aforementioned amount is additionally itemised under items 6.14.1 and 6.14.2 in accordance with points 1 and 2 of the second paragraph of Article 30 of the  ZDDPO-2 |
| 6.15 | Amount of costs of forcible recovery of taxes and other levies (point 4 of first paragraph of Article 30 of the ZDDPO-2) |
| 6.16 | Amount of fines imposed by competent authority (point 5 of first paragraph of Article 30 of the ZDDPO-2) |
| 6.17 | Amount of expenses for taxes paid by a member as a natural person and value added tax that the taxable person has not claimed as a deduction of input tax in accordance with the law governing value added tax, even though they had the right to do so under the law governing value added tax (points 6 and 7 of first paragraph of Article 30 of the ZDDPO-2) |
| 6.18 | Amount of interest on late payment of taxes or other levies (point 8a of first paragraph of Article 30 of the ZDDPO-2) |
| 6.19 | Amount of interest on loans received from persons whose registered office, place of effective management or residence is in a non-EU country where the general or average nominal rate of taxation of profits is less than 12.5% and that is on the list of countries published by the Ministry of Finance and the Financial Administration of the Republic of Slovenia in accordance with Article 8a of the ZDDPO-2 (point 8b of first paragraph of Article 30 of the ZDDPO-2) |
| 6.20 | Amount of expenses relating to funds with the nature of grants made to legal or natural persons (point 9 of first paragraph of Article 30 of the ZDDPO-2) |
| 6.21 | Amount of expenses relating to bribery and other forms of material benefits provided to legal or natural persons (point 10 of first paragraph of Article 30 of the ZDDPO-2) |
| 6.22 | Amount of expenses for providing benefits and other employment-related payments in the amount subject to taxation under the ZDoh-2 if no personal income tax has been levied |
| 6.23 | Amount of other expenses not recognised in accordance with Article 29 of the ZDDPO-2 if they are not cited directly in Article 30 of the ZDDPO-2, in particular expenses that do not comply with normal business practice, if they are not customary in the course of business in a particular activity in light of past and other experience and in comparison with other activities and facts and circumstances, and amount of premium not recognised as an expense in accordance with the third paragraph of Article 10 of the Collective Supplementary Pension Insurance for Civil Servants Act (ULRS, Nos 126/03 and 32/15) |
| 6.24 | Amount of unrecognised expenses in the amount of 40% of representation costs (Article 31 of the ZDDPO-2) |
| 6.25 | Amount of unrecognised expenses in the amount of 40% of the costs of the supervisory board or other body solely performing a supervisory function (Article 31 of the ZDDPO-2) |
| 6.26 | Amount of interest expenses on excess loans not recognised in accordance with Articles 32 and 81 of the ZDDPO-2 |
| 6.27 | Amount of charged depreciation in excess of the depreciation charged under the straight-line method and by applying the prescribed maximum annual depreciation rates or the total amount of tax-deductible depreciation in accordance with Article 33 of the ZDDPO-2 |
| 6.28 | Amount of depreciation of property, plant and equipment whose historical cost was previously written off and recognised for tax purposes in accordance with the sixth paragraph of Article 33 of the ZDDPO-2 |
| 6.29 | For an asset in respect of which, for business purposes, the charged depreciation was less than the depreciation expensed for tax purposes, in the event of the sale or other disposal of the asset before the final depreciation charge, the amount of the difference between the depreciation charged for tax purposes and the depreciation charged for business purposes is entered (second paragraph of Article 33 of the ZDDPO-2) |
| 6.30 | Amount of provisions created by a bank for specific risks in excess of the amount set out by the law governing banking (first paragraph of Article 34 of the ZDDPO-2) |
| 6.31 | Amount of special provisions for specific risks created by a brokerage house in excess of the amount set out by the law governing the securities market (second paragraph of Article 34 of the ZDDPO-2) |
| 6.32 | Amount of insurance technical provisions created by an insurance corporation in excess of the amount or cap in accordance with the law governing the insurance sector (third paragraph of Article 34 of the ZDDPO-2) |
| 6.33 | Other employment-related payments and wage compensation for absence from work due to annual leave or other absences of managerial employees, procurators and employees with special authorisations and responsibilities in excess of the amount accounted in accordance with the law or the employment contract (unrecognised expenses in accordance with the second paragraph of Article 35 of the ZDDPO-2) are entered |
| 6.34 | The amounts of bonuses for apprentices not accounted in accordance with the law (unrecognised expenses in accordance with the fourth paragraph of Article 35 of the ZDDPO-2) are entered |
| 6.35 | Amount of reduction in expenses for losses on the disposal of participating interests in accordance with Article 25 of the ZDDPO-2, except for losses exempted in accordance with the sixth and seventh paragraphs of the aforementioned article |
| 6.36 | Amount of reduction in expenses for losses on the disposal of participating interests on the basis of venture capital investments in a venture capital company in accordance with the sixth paragraph of Article 25 of the ZDDPO-2 and the Notice on the claiming and initial use of venture capital allowances and benefits |
| 6.37 | Amount of reduction in expenses for losses on the disposal of participating interests or shares in banks in accordance with the seventh paragraph of Article 25 of the ZDDPO-2 |
| 6.38 | Amount of reduction in expenses for losses on asset transfers, exchanges of capital holdings, mergers and divisions, if the taxpayer is claiming entitlements in accordance with Chapter VII of the ZDDPO-2 (Articles 40, 45 and 49) |
| 6.39 | Amount of reduction in expenses in the case of the disposal of transferred assets or securities for untaxed differences between the fair value and the taxable value of assets and liabilities that, with regard to Chapter VII of the ZDDPO-2 (taxation of asset transfers, exchanges of capital holdings, mergers and divisions) and point 2 of the fourth paragraph and the ninth paragraph of Article 51 of the ZDoh-2 (conversion of sole trader), were not taxed on the accounting date of the status change |
| 6.40 | Amount of reduction in expenses at the acquiring company for the difference in the depreciation of transferred assets whose fair value was greater than their taxable value in accordance with Chapter VII of the ZDDPO-2, and at the new legal person or the acquiring legal person in accordance with point 2 of the fourth paragraph and the ninth paragraph of Article 51 of the ZDoh-2 |
| 6.41 | Amount of reduction in expenses for expenses that have already reduced the taxable base in the current tax period or in previous tax periods (second paragraph of Article 13 of the ZDDPO-2). |
| 6.42 | Amount of reduction in expenses in accordance with the fifth paragraph of Article 31 of the ZUDDob for costs and expenses in connection with the amount and the distribution of profit for which the allowance referred to in the first paragraph of Article 31 of the ZUDDob is being claimed, except for the amount of social security contributions payable by employers |
| 6.43 | Amount of reduction in expenses for disclosed expenses for employee participation in profit sharing not recognised for tax purposes in accordance with the ZUDDob |
| 6.44 | Reduction in expenses due to adjustment of hybrid mismatches in the determination of tax liability as set out in Article 67m of the ZDDPO-2 |
| 7. | Total increase in expenses under item 5 with regard to the ZDDPO-2 (sum of items 7.1 to 7.12) |
| 7.1 | Amount of previously unrecognised or partially recognised expenses for provisioning that are recognised when the provisions are used (third paragraph of Article 20 of the ZDDPO-2 in connection with Article 83 of the ZDDPO-2) |
| 7.2 | Amount of increase in expenses for previously unrecognised revaluation expenses for receivables that are recognised upon the full or partial write-off of receivables that were not repaid or  settled (fifth paragraph of Article 21 of the ZDDPO-2) |
| 7.3 | Amount of previously unrecognised revaluation expenses for financial assets that are recognised upon the sale, exchange or other settlement or derecognition of a financial asset or financial instrument (fourth paragraph of Article 22 of the ZDDPO-2) |
| 7.4 | Amount of increase in expenses for revaluation expenses and write-offs of other assets not previously recognised and recognised upon the sale or other disposal of assets and upon the settlement or other disposal of debts (Article 96 of the ZDDPO-2) |
| 7.5 | Amount of increase in expenses for revaluation of goodwill not recognised at the time of accounting (second paragraph of Article 23 of the ZDDPO-2) |
| 7.6 | Amount of increase in expenses for the difference between the depreciation charged under the straight-line method and on the basis of the prescribed rates in accordance with Article 33 of the ZDDPO-2 and the depreciation charged for business purposes |
| 7.7 | Amount of write-off up to the full historical cost of property, plant and equipment referred to in the sixth paragraph of Article 33 of the ZDDPO-2 that is recognised as a full expense upon transfer to use |
| 7.8 | For an asset in respect of which, for business purposes, the charged depreciation was greater than the depreciation expensed for tax purposes, in the event of the sale or other disposal of the asset before the final depreciation charge, the amount of the difference between the depreciation charged for business purposes and the depreciation charged for tax purposes is entered (second paragraph of Article 33 of the ZDDPO-2) |
| 7.9 | Amount of increase in expenses as a result of expenses attributable to a non-resident business unit, if not included under the business unit’s expenses under item 5 |
| 7.10 | Amount of increase in expenses in the case of the disposal of transferred assets or securities for unaccounted differences between the taxable value and the fair value of assets and liabilities that, with regard to Chapter VII of the ZDDPO-2 (taxation of asset transfers, exchanges of capital holdings, mergers and divisions) and point 2 of the fourth paragraph and the ninth paragraph of Article 51 of the ZDoh-2 (conversion of sole trader), were not taken into account on the accounting date of the status change |
| 7.11 | Amount of reduction in expenses at the acquiring company for the difference in the depreciation of transferred assets whose fair value was less than their taxable value in accordance with Chapter VII of the ZDDPO-2, and at the new legal person or the acquiring legal person in accordance with point 2 of the fourth paragraph and the ninth paragraph of Article 51 of the ZDoh-2 |
| 7.12 | Amount of increase in expenses in accordance with the sixth paragraph of Article 31 of the ZUDDob in the amount of 1% of the allowance claimed under the first paragraph of Article 31 of the ZUDDob |
| 8. | Calculation in the form (5 - 6 + 7) |
| 9. | Calculation in the form |
| 10. | Calculation in the form |
| 11. | Calculation in the form |
| 11.1 | Increase in taxable base by the amount of differences due to adjustments and restatements resulting from the changeover to a modified method of compiling financial reports, for changeovers provided for by the law governing companies or any other law that provides for a change in the method of compiling financial reports that increase retained earnings and are included in the taxable base in this return (Article 93 of the ZDDPO-2 in connection with Article 14 of the ZDDPO-1B) |
| 11.2 | Reduction in taxable base by the amount of differences due to adjustments and restatements resulting from the changeover to a modified method of compiling financial reports, for changeovers provided for by the law governing companies or any other law that provides for a change in the method of compiling financial reports that decrease retained earnings and are included in the taxable base in this return (Article 93 of the ZDDPO-2 in connection with Article 14 of the ZDDPO-1B) |
| 11.3 | Increase in taxable base by the amount of differences due to restatements made for changes in accounting policies and revisions of errors in taxable revenue and tax-deductible expenses (Article 14 of the ZDDPO-2) |
| 11.4 | Reduction in taxable base by the amount of differences due to restatements made for changes in accounting policies and revisions of errors in taxable revenue and tax-deductible expenses, including provisions for pensions, jubilee benefits and termination benefits (Articles 14 and 98 in connection with second paragraph of Article 20 of the ZDDPO-2) |
| 11.5 | Increase in taxable base by the amount of the revaluation surplus (revaluation reserves) resulting from the revaluation of economic categories to higher fair values that were transferred directly to retained earnings or other components of equity by the taxpayer in the year for which this return is being compiled, including revaluation surpluses (revaluation reserves) that are transferred to retained earnings and the taxable base pro rata with charged depreciation (Article 15 of the ZDDPO-2), for the portion of the amount of the reversal of provisions recognised in other comprehensive income that reduced the taxable base when created (Article 15a in connection with Article 20 of the ZDDPO-2) and for the amount of revaluations of financial instruments recognised in other comprehensive income that are included in the taxable base upon the disposal, exchange or other settlement or derecognition of the financial instrument (Article 15b of the ZDDPO-2) |
| 11.6 | Amount of reduction in taxable base upon the use or reversal of non-current provisions for non-current provisions for pensions, jubilee bonuses and termination benefits previously subject to tax that were charged against retained earnings upon the changeover to a new approach to accounting and were taxed in accordance with Article 98 in connection with Article 14 of the ZDDPO-2, by 50% of the amount of created provisions recognised in other comprehensive income, or by a proportion of the amount of used provisions recognised in other comprehensive income that did not reduce the taxable base when created in accordance with Article 15a in connection with Article 20 of the ZDDPO-2, and by the amount of revaluations of financial instruments recognised in other comprehensive income that are included in the taxable base upon the disposal, exchange or other settlement or derecognition of the financial instrument (Article 15b of the ZDDPO-2) |
| 12. | Calculation in the form |
| 12.1 | The amount of the increase in the taxable base in accordance with the sixth to eighth paragraphs of Article 55a of the ZDDPO-2 and the amount of the increase in the taxable base in accordance with the sixth and eighth paragraphs of Article 66a of the ZDoh-2 are entered |
| 12.2 | Increase in taxable base in accordance with the fifth paragraph of Article 6 of the ZRPPR1015 and the ninth paragraph of Article 28 of the ZSRR-2 by the amount of the investment tax allowance utilised as a result of the disposal or transfer of an asset from the Pomurska region or from a disadvantaged area with high unemployment (e.g. Pokolpje, Maribor and its wider region, Trbovlje, Radeče, Hrastnik) before the prescribed deadline |
| 12.3 | A taxpayer who, when determining the taxable base in accordance with Article 24 of the ZDDPO-2, has exempted dividends and dividend-like income from taxation (under item 2.5) increases the taxable base by an amount equal to 5% of the amount of dividends and dividend-like income exempted in the tax period (Article 26 of the ZDDPO-2) |
| 12.4 | A taxpayer who, when determining the taxable base in accordance with Article 25 of the ZDDPO-2, has exempted gains on the disposal of capital holdings (under items 2.6, 2.7 and 2.8) increases the taxable base by an amount equal to 5% of the amount of gains on the disposal of capital holdings exempted in the tax period (Article 26 of the ZDDPO-2) |
| 12.5 | Amount of increase in taxable base for the exempted part of gains on the disposal of participating interests in the event of the taxpayer’s liquidation or winding-up within ten years of establishment in accordance with the fourth paragraph of Article 25 of the ZDDPO-2 |
| 12.6 | Amount of increase in taxable base for previously claimed tax losses arising from a material change of business activity within two years of a change of ownership in accordance with the sixth paragraph of Article 36 of the ZDDPO-2 |
| 12.7 | Amount of increase in taxable base in accordance with Article 38 of the ZDDPO-2 for hidden reserves of the transferring company during mergers and divisions in the tax return of the transferring company as at the reporting date, if the conditions are not met and notification is not made in accordance with Article 53 of the ZDDPO-2 |
| 12.8 | Amount of increase in taxable base during the write-off of receivables for the amount of tax-deductible expenses from the impairment of receivables in previous tax periods, if the write-off of receivables is not carried out under the conditions set out in the sixth paragraph of Article 21 of the ZDDPO-2 (seventh paragraph of Article 21 of the ZDDPO-2) |
| 12.9 | Amount of increase in taxable base for hidden reserves arising from the transfer of assets under Article 54a of the ZDDPO-2 |
| 13. | Calculation in the form |
| 14. | Calculation in the form |
| 15. | Calculation in the form |
| 15.1 | Reduction in taxable base in accordance with Article 86 of the ZDDPO-2 in connection with Article 65c of the ZDDPO for the amount of accrued interest received on short-term and long-term securities issued prior to 8 April 1995 by the Republic of Slovenia, the municipalities, or public enterprises established by the Republic of Slovenia or the municipalities |
| 15.2 | Empty item |
| 15.3 | Reduction in taxable base for the amount of tax loss coverage in accordance with Articles 36 and 84 of the ZDDPO-2, having regard for Article 37 of the ZDDPO-2 in the case of taxpayers undergoing compulsory composition proceedings |
| 15.4 | Empty item |
| 15.5 | Empty item |
| 15.6 | The reduction in the taxable base in the amount of 100% of investment in research and development in accordance with the first sentence of the first paragraph of Article 55 of the ZDDPO-2 and the Rules on the claiming of tax credits for investments in research and development is entered, having regard for the fifth and seventh paragraphs of Article 55 of the ZDDPO-2. In addition to Appendix 7a, the taxpayer claiming the aforementioned allowance submits, as an integral part of the return, the Form for Claiming Tax Allowances For Investments In Research And Development as set out in the Rules on the claiming of tax credits for investments in research and development |
| 15.7 | Empty item |
| 15.8 | The reduction in the taxable base in the amount of 40% of the amount invested in equipment and intangible assets, up to a maximum of the amount of the taxable base, is entered in accordance with Article 55a ZDDPO-2. This allowance cannot be claimed on equipment and intangible assets for which the allowance for investment in research and development is being claimed |
| 15.9 | The reduction in the taxable base by 70% or 100% of the corresponding profits distributed to employees in accordance with Article 31 of the ZUDDob is entered |
| 15.10 | The amount of the reduction in the taxable base for part of the wages of disabled employees that is recognised as a tax allowance in accordance with Article 56 of the ZDDPO-2 is entered |
| 15.11 | The amount of the reduction in the taxable base for payments made to apprentices and students on the basis of a learning contract for practical work in vocational education, but no more than 80% of the average monthly salary of employees in Slovenia, for each month of the individual’s practical work in vocational education, up to a maximum of the taxable base during the tax period (Article 57 of the ZDDPO-2), is entered |
| 15.12 | Amount of premiums paid for voluntary supplementary pension insurance recognised as a tax allowance in accordance with Article 58 of the ZDDPO-2 for the taxpayer as an employer who finances a collective pension insurance scheme and meets the conditions for collective voluntary supplementary pension insurance in accordance with the law governing pension and disability insurance |
| 15.13 | Amount of cash payments or payments in kind for humanitarian, disability, welfare, charitable, scientific, educational, health, ecological, religious or generally beneficial purposes paid to taxpayers resident in Slovenia or in other Member States of the EU or the EEA, with the exception of business units of residents of a Member State of the EU or the EEA located outside the Member State of the EU or the EEA, that are established under special regulations to pursue the aforementioned activities as not-for-profit activities; the amount of the aforementioned payments is recognised up to a maximum corresponding to 1% of the taxpayer’s taxable income during the tax period (Article 59 of the ZDDPO-2). This row does not include amounts paid for cultural purposes or for sporting purposes, or payments to voluntary associations established for the purpose of protection against natural and other disasters that act in the public interest (these are disclosed under item 15.14) |
| 15.14 | Amount of cash payments or payments in kind for cultural purposes or for sporting purposes, and payments to voluntary associations established for protection against natural and other disasters that act in the public interest for this purpose paid to taxpayers resident in Slovenia or in other Member States of the EU or the EEA, with the exception of business units of residents of a Member State of the EU or the EEA located outside the Member State of the EU or the EEA, that are established under special regulations to pursue the aforementioned activities as not-for-profit activities; the amount of the aforementioned payments, together with the payments under item 15.13, is recognised up to a maximum corresponding to 1.2% of the taxpayer’s taxable income during the tax period (Article 59 of the ZDDPO-2). This row does not include amounts paid for sporting purposes to providers of elite sport programmes for investing in elite sport defined by the law governing sport (these are disclosed under item 15.15) |
| 15.15 | The amount of cash payments and payments in kind to providers of elite sport programmes for investing in elite sport defined by the law governing sport is entered in this row, but solely for payments made to residents of Slovenia and residents of an EU Member State other than Slovenia, with the exception of business units of residents of an EU Member State located outside the EU Member State, up to a maximum of the taxable base during the tax period. The allowance may be claimed up to an amount corresponding to 3.8% or 5% of the taxpayer’s taxable income during the tax period |
| 15.16 | The amount of cash payments for rectifying the impact of the pandemic paid into a current account specially created for this purpose by the Republic of Slovenia or an EU Member State other than Slovenia, up to a maximum of the taxable base during the tax period (Article 62a of the ZIUZEOP), is entered in this row |
| 15.17 | The reduction in the taxable base in the amount of 40% of the amount constituting investments in the digital transformation and the green transition, up to a maximum of the taxable base, in accordance with the first paragraph of Article 55c of the ZDDPO-2 is entered. The aforementioned allowance is excluded by the two allowances under Articles 55 and 55a of the ZDDPO-2. The allowance may not be claimed for investments financed from local government budgets, Slovenia’s state budget or the EU budget when these funds are non-repayable |
| 15.18 | The amount of the reduction in the taxable base for the part of the salaries of newly employed persons that is recognised as a tax allowance in accordance with the first paragraph of Article 55b of the ZDDPO-2, including the allowance in connection with Article 61a of the ZDoh-2, up to a maximum of the taxable base, is entered. The amount of the reduction in the taxable base for the part of the salaries of newly employed persons that is recognised as a tax allowance in accordance with the fourth paragraph of Article 55b of the ZDDPO-2, up to a maximum of the taxable base, is also entered.  The two allowances under the first paragraph of Article 55b of the ZDDPO-2, the allowance under the fourth paragraph of Article 55b of the ZDDPO-2 and the allowance for the employment of disabled persons under Article 56 of the ZDDPO-2 are mutually exclusive |
| 16. | Calculation in the form |
| 17. | Amount under item 16 multiplied by the tax rate of 19% (Article 4 of the ZDDPO-2N in connection with Article 60 of the ZDDPO-2) or by zero (Article 61 of the ZDDPO-2) |
| 18. | Amount of foreign tax credit for foreign tax paid by the taxpayer on income from sources outside Slovenia and included in the taxpayer’s taxable base; the amount of the foreign tax credit is computed and claimed in accordance with Articles 62, 63, 64, 66, 67, 67j and 67m of the ZDDPO-2 |
| 19. | Amount of increase or reduction in tax for the difference between a previously recognised foreign tax credit and the credit that would be allowed having regard for subsequent changes to the foreign tax credit (Article 65 of the ZDDPO-2) |
| 19a | Amount of deferred tax payment on included hidden reserves in accordance with Article 54b of the ZDDPO-2 |
| 20. | Calculation in the form |
| 21. | Amount of reduction in tax liability for the amount of tax withheld (third paragraph of Article 75 of the ZDDPO-2 and Article 6 of the Rules implementing the ZDDPO-2) |
| 22. | Amount of tax prepayment paid for the tax period |
| 23. | Calculation in the form |
| 24. | Calculation in the form |
| 25. | Amount of the taxable base under item 16 restated on an annual basis, if the tax return concerns a shorter period |
| 26. | Amount under item 25 multiplied by the tax rate of 19% in accordance with Article 4 of the ZDDPO-2N in connection with Article 60 of the ZDDPO-2 and the fourth paragraph of Article 371 of the ZDavP-2, or by zero (Article 61 of the ZDDPO-2) |
| 27. | Amount under item 26 divided by 12, if the amount under item 26 is more than EUR 400 (second paragraph of Article 371 of the ZDavP-2) |
| 28. | Amount under item 26 divided by 4, if the amount under item 26 is no more than EUR 400 (second paragraph of Article 371 of the ZDavP-2) |
| 1. **SPECIFICITIES OF THE INSTRUCTIONS FOR COMPLETING THE TAX RETURN WHEN DETERMINING THE TAXABLE BASE ON THE BASIS OF STANDARDISED EXPENSES:** | |
|  | Instructions |
| 1 to 4 | Taxable income is taken into account when the taxable base is being determined by taking account of standardised expenses (first paragraph of Article 67e of the ZDDPO-2). Items 1 to 4 are completed in accordance with the instructions given in point III of the instructions, unless otherwise specified for each item below |
| 2.1 | Empty item. In accordance with Article 67b of the ZDDPO-2, the special arrangements under Chapter X.a of the ZDDPO-2 do not apply to taxpayers referred to in Article 9 of the ZDDPO-2. |
| 5. | Amount of expenses determined in the income statement or in another relevant annual report pursuant to law and applicable accounting standards that comply with the law The figure is not taken into account when determining the taxable base |
| 5.N. | When the taxable base is being determined by taking account of standardised expenses, the amount of standardised expenses equal to 80% of the taxable income in accordance with the first paragraph of Article 67e of the ZDDPO-2 (item 4 x 0.80) is entered, up to a maximum of EUR 40 000, or EUR 80 000 if, during the tax period for which the taxable base is being determined by taking account of standardised expenses, at least one person at the taxpayer has been compulsorily insured for full-time work hours for a continuous period of at least five months in accordance with the regulations governing pension and disability insurance |
| 6. | When the taxable base is being determined by taking account of standardised expenses, the taxable base cannot be reduced for recognised expenses (third paragraph of Article 67e of the ZDDPO-2), for which reason items 6.2 to 6.44 are not completed |
| 6.1 | Empty item. In accordance with Article 67b of the ZDDPO-2, the special arrangements under Chapter X.a of the ZDDPO-2 do not apply to taxpayers referred to in Article 9 of the ZDDPO-2. |
| 7. | When the taxable base is being determined by taking account of standardised expenses, the taxable base cannot be increased for recognised expenses (third paragraph of Article 67e of the ZDDPO-2), for which reason items 7.1 to 7.12 are not completed |
| 8. | The amount is equal to the amount under item 5.N |
| 11. | Items 11.1, 11.3 and 11.5 are completed in accordance with the instructions given in point III of the instructions |
| 11.N | Calculation in the form (amount under item 11 multiplied by (1-0.8)) |
| 11.2 | Empty item (third paragraph of Article 67e of the ZDDPO-2) |
| 11.4 | Empty item (third paragraph of Article 67e of the ZDDPO-2) |
| 11.6 | Empty item (third paragraph of Article 67e of the ZDDPO-2) |
| 12. | Calculation in the form. Items 12.1 to 12.9 are also completed in accordance with the instructions given in point III of the instructions when the taxable base is being determined by taking account of standardised expenses |
| 13. | Calculation in the form (9 + 11.N + 12) |
| 15.1 | Empty item. When the taxable base is being determined by taking account of standardised expenses, the taxable base cannot be reduced (third paragraph of Article 67e of the ZDDPO-2) |
| 15.3 | Empty item. When the taxable base is being determined by taking account of standardised expenses, the taxable base cannot be reduced (third paragraph of Article 67e of the ZDDPO-2) |
| 15.4 to 15.20 | Empty items. When the taxable base is being determined by taking account of standardised expenses, in accordance with the second paragraph of Article 67e of the ZDDPO-2 the taxable base cannot be reduced by claiming tax allowances as set out by the ZDDPO-2 and other laws |
| 17. | Amount under item 16 multiplied by the tax rate of 19% (Article 4 of the ZDDPO-2N in connection with Article 60 of the ZDDPO-2) or by zero (Article 61 of the ZDDPO-2) |
| 18 to 28 | The items are completed in accordance with the instructions given in point III of the instructions |

**Appendices that are integral parts of the form**

A taxpayer who is determining the taxable base by taking account of standardised expenses must complete the particulars in the appendices of the return, unless specified otherwise by the instructions for the particular appendix. A taxpayer who, at the time of a changeover from determination of the taxable base on the basis of actual expenses to determination of the taxable base by taking account of standardised expenses, discloses an uncovered tax loss or an unutilised part of a tax allowance that may be carried forward to subsequent tax years must also disclose these transfers in the appendices during the period when the taxable base is being determined by taking account of standardised expenses.

Appendix 8 need not be attached to the return by a taxpayer who is determining the taxable base by taking account of standardised expenses.