**Annex 20**

Taxable person: …………………………………………………..

Tax number: …………………………

**DECLARATION OF DETERMINATION OF THE TAX BASE  
BY REFERENCE TO NORMALISED EXPENSES**

Pursuant to Article 67b of the Corporate Income Tax Act (Official Gazette of the Republic of Slovenia 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 and 69/17, hereinafter, ZDDPO‑2) and Article 382a of the Tax Procedure Act (Official Gazette of the Republic of Slovenia Nos 13/11 [official consolidated text], 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 and 69/17),

I.

I declare that the abovementioned taxable person will determine the tax base by taking into account the normalised expenses for the tax period beginning on 1 January (YYYY + 1), and for subsequent tax periods, until cancellation or until the tax period in which the taxable person longer meets the conditions for determining the tax base by reference to normalised expenses.

II.

1. I declare that the abovementioned taxable person meets all the conditions for determining the tax base by reference to normalised expenses laid down by the law governing corporate taxation.
2. Pursuant to Article 67d ZDDPO‑2, I disclose:
   1. that during the 18 months preceding the declaration of the determination of the tax base by reference to normalised expenses, the abovementioned taxable person:
      1. did not set up a company, institution or comparable entity under foreign law,
      2. was not converted by the transfer of one or more businesses to a natural person performing an activity, if that natural person previously held a share in the taxable person, or to a company with the acquisition of a shareholding,
      3. did not commence business on the basis of the transfer of one or more businesses from another natural or legal person;
   2. that, as a result of a circumstance as set out in Article 67d(1) ZDDPO‑2 (referred to under II.2.a) that occurred during the 18 months preceding the declaration of the determination of the tax base by reference to normalised expenses, the income of the abovementioned taxable person under Article 67b ZDDPO-2 also includes the revenues referred to in Article 67d(2) ZDDPO-2:
      * the income of the abovementioned taxable person and of a company, institution or comparable entity under foreign law, established in accordance with accounting rules;
      * the income of the abovementioned taxable person and of the company that has taken over one or more businesses of the taxable person;
      * the income of the abovementioned taxable person and of the entity that has transferred one or more businesses to the taxable person;

achieved in the calendar year preceding the tax period for which determination of the tax base by reference to normalised expenses is being claimed.

III.

Pursuant to Article 67d(4) to (7) ZDDPO‑2, I disclose:

* 1. that the abovementioned taxable person does not have related parties as defined in Article 67d(5) ZDDPO-2 that establish their tax base on an income basis in accordance with accounting standards;
  2. that the abovementioned taxable person has one or more related parties as defined in Article 67d(5) ZDDPO-2 that establish their tax base on an income basis in accordance with accounting standards.

|  |  |
| --- | --- |
| Date: ……………………… |  |
|  | …………………………………………  (name and surname of responsible person) |
| **Method of completing the declaration:** | …………………………………………  (signature) |

YYYY is the tax period for which that tax return is submitted.

Taxable persons must mark the declaration referred to in point I, the declaration referred to in point II.1., the relevant disclosure referred to in point II.2. (disclosure a) or disclosure b)) and the relevant disclosure referred to in point III (disclosure a) or disclosure b)).