**Annex 6a**

Taxable person: …………………………………………… Tax number: ……………….

**INFORMATION REGARDING INVESTMENT RELIEF UNDER ARTICLE 55a ZDDPO-2**

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

**INFORMATION UNDER ITEM 15.8 OF THE TAX RETURN**

Amounts in euros, including cents

|  |  |
| --- | --- |
| **Amount of investments in equipment and intangible assets for which a tax credit can be claimed in the tax period:** |  |

Amounts in euros, including cents

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Tax period | 40% of amount invested in current period | Unutilised part of a tax credit from the previous period | Reduction of the unutilised part of a tax credit from the previous period due to disposal or transfer before 3 years have elapsed or prior to definitive depreciation if less than 3 years have elapsed | Change in the unutilised part of a tax credit from the previous period on account of a change following a decision | Transfer of tax credit resulting from the transfer of assets, a merger or a division | Increase in tax credit as a result of the assets of a taxable person who is ceasing activity being invested in a legal entity | Total unutilised part of tax credit | Utilisation of tax credit in tax period n | Unutilised part of tax credit |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 = 2 + 3 – 4 + 5 + 6 + 7 | 9 | 10 = 8 – 9 |
| n-6 |   |   |   |   |   |   |   |   |   |
| n-5 |   |   |   |   |   |   |   |   |   |
| n-4 |   |   |   |   |   |   |   |   |   |
| n-3 |   |   |   |   |   |   |   |   |   |
| n-2 |   |   |   |   |   |   |   |   |   |
| n-1 |   |   |   |   |   |   |   |   |   |
| n |   |   |   |   |   |   |   |   |   |
| Total |   |   |   |   |   |   |   |   |   |

n: period for which the return is being compiled. \*Do not enter information in the grey fields.

In ……………………, on ………………. Stamp and signature of responsible person:

MF-DURS form DDPO (corporate income tax)

INSTRUCTIONS ON COMPLETING THE FORM

**INFORMATION REGARDING INVESTMENT RELIEF UNDER ARTICLE 55a ZDDPO-2**

# **(item 15.8 of the tax return)**

The form *Information regarding investment relief under Article 55a ZDDPO-2 (hereinafter ‘Information regarding investment relief’)* must be completed if the taxable person has entered the information under item 15.8 of the return and/or if the taxable person has an unused part of a tax credit from current or previous tax periods. The form *Information regarding investment relief* must also be completed and submitted if, in the tax period for which the return is submitted, a change in the amount of the tax credit relating to tax periods n-6 to n-1 has arisen as a result of a tax audit if, during the tax period, the taxable person is entitled to carry forward the credit due to the transfer of assets or a merger or division, or if the assets of a sole trader are invested in a legal entity, subject to compliance with the conditions set out in Article 51(4)(2) and (9) ZDoh-2. Data may only be entered in the field for tax period  n-6 if any period from n to n-5 is shorter than 12 months.

A taxable person who calculates the tax base in a tax return according to actual income and normalised expenditure cannot claim investment relief under Article 55a ZDDPO-2, nor may they use unutilised parts of investment tax relief under Article 55a ZDDPO-2 from previous tax periods during that period.

A taxable person who calculates the tax base in a tax return according to actual income and normalised expenditure must enter the information in the form *Information regarding investment relief* if, in the last tax period in which the tax base was still calculated according to actual income and actual expenditure, the unused portion of the tax credit was shown or, as a result of a tax audit, a change has occurred in the amount of the tax credit relating to previous tax periods in which the tax base was calculated according to actual income and actual expenditure, or if, during the tax period, the taxable person is entitled to carry the tax credit forward as a result of the transfer of assets or a merger or division, or if the assets of a sole trader are invested in a legal entity, subject to compliance with the conditions set out in Article 51(4)(2) and (9) ZDoh-2.

The amounts in the *Information regarding investment relief* form must be provided in euros, including cents.

# **Amount of investments in equipment and intangible assets for which a tax credit can be claimed in the tax period**

Enter the amount of investments in equipment and intangible assets in respect of which a tax credit may be claimed and that were held by the taxable person in the tax period for which the tax return is being compiled. This amount must not include investments in equipment under Article 55a(2)(1) or (2) ZDDPO-2 or investments in intangible assets referred to in Article 55a(3) ZDDPO-2. Parts of investments that are funded from the budgets of local communities, the Slovenian budget or the EU budget must also not be included in this amount if these funds are in the nature of grants. This amount must not include investments made by the taxable person in a tax period if they have already been sold or disposed of in the same tax period or if the taxable person acquired the equipment under a financial lease and lost the right to use the equipment in the same tax period. This amount shall not include investments in equipment and intangible assets for which the taxable person is claiming a tax credit under Article 55 ZDDPO-2.

A taxable person who, in their tax return, calculates the tax base according to actual income and normalised expenditure, must not enter these amounts.

# **Column 1 – Tax period**

Enter the relevant tax period in the format YYYY or DD. MM. YY-DD. MM. YY. Tax period n means the tax period for which the return is being compiled.

# MF-DURS form DDPO (corporate income tax)

## Column 2 – 40% of the invested amount in the current period

Enter 40% of the amount invested in equipment and intangible assets for which the taxable person may claim a tax credit in this tax period (40% of the amount in the field *Amount of investments in equipment and intangible assets for which a tax credit can be claimed in the tax period*) in accordance with Article 55a(1) ZDDPO-2.

In the tax return for the tax period 2011-2012, the amount of tax credit for the amount invested in equipment and intangible assets for which the taxable person may claim a tax credit must be entered as the sum of 30% of the amount invested, but not more than EUR 30 000, in the tax period up to 31 December 2011, and 40% of the amount invested in the tax period from 1 January 2012 onwards.

## Column 3 – Unutilised part of a tax credit from the previous period

Enter the amount of the unutilised part of a tax credit from the previous tax period (information from the column *Unused part of a tax credit* in the form *Information regarding investment relief* from the previous tax period).

## Column 4 – Reduction of the unutilised part of a tax credit from the previous period due to disposal or transfer before 3 years have elapsed or prior to definitive depreciation if less than 3 years have elapsed

If the taxable person sells or disposes of equipment or intangible assets, or loses the right to use the equipment in respect of which they have claimed tax relief, less than 3 years after the investment year or before definitive depreciation under ZDDPO-2, if this is less than 3 years, and this relief has not yet been utilised, the amount of the reduction of the unutilised part of the tax credit for those assets must be entered in column 4.

A reduction in the unutilised part of the tax credit must also be entered in this column if there has been an increase in this tax credit for the taxable person as a result of the investment of the assets of the taxable person ceasing their activity at a legal entity if it does not fulfil the conditions set out in Article 66a(5) and (6) ZDoh-2 in conjunction with Article 66a(10) ZDoh-2.

## Column 5 – Change in the unutilised part of a tax credit from the previous period on account of a change following a decision

Enter the amount corresponding to the difference between the amount of the tax credit claimed by the taxable person in the tax return and the amount of the tax credit established in any tax audit (the amount may be positive or negative). Enter those changes resulting from an audit in the tax period for which the return is being compiled and relating to tax periods n-6 to n-1, and that have not yet been included in Annex 6a of the return for previous periods.

## Column 6 – Transfer of tax credit resulting from the transfer of assets, a merger or a division

Enter the amount of the credit transferred in accordance with Articles 40 and 43 ZDDPO-2 as a result of the transfer of assets, or in accordance with Articles 49 and 53 ZDDPO-2 as a result of a merger or division. In the case of an acquiring company, in the tax period following the accounting date of the merger (or division or demerger), enter the remainder of the unutilised part of the tax credit of the transferring company or companies referred to in Annex 6a to the return(s) drawn up on the accounting date of the merger (or division or demerger) that can be carried forward. In the case of a transferring company, enter information in this column only if the transferring company has not been wound up after the transfer of assets or the division. In that case, enter the remainder of the unutilised part of the tax credit that has been transferred with a minus sign in the first tax return following the accounting date of the division or the date of the transfer of the assets.

# MF-DURS form DDPO (corporate income tax)

## Column 7 – Increase in tax credit due to investment of a sole trader’s assets in a legal entity

In accordance with Article 66a(10) ZDoh-2, at the time when the assets of a taxable person who ceases activity are invested in a legal entity, subject to the fulfilment of the conditions set out in Article 51(4)(2) and (9) ZDoh-2, the new legal entity will be deemed to have taken over the tax credit under the conditions that would have applied if the initial activity had not ceased. In column 7, enter the amount of the tax credit taken over, including the unutilised part of the tax credit from previous periods.

## Column 8 – Total unutilised part of tax credit

Enter the sum of columns 2, 3, 5, 6 and 7, less the amount from column 4. If the sum is negative, enter 0.

## Column 9 – Utilisation of tax credit in tax period n

Enter the amount of tax credit utilised for each tax period. The amount of the tax credit utilised in any given year may not be higher than the amount in column 8. The total amount of the tax credit utilised must be equal to the amount indicated under item 15.8 of the tax return.

A taxable person who, in a tax return, calculates the tax base according to actual income and normalised expenditure, cannot benefit from the tax credit during the period for which the tax return is drawn up. The unutilised part of the tax credit referred to in column 8 is carried forward to the next tax period. The taxable person will only be able to use the unutilised part of the tax credit from tax periods in which the tax base was calculated according to actual revenue and actual expenditure in tax periods in which they again calculate the tax base according to actual revenue and actual expenditure, provided that the statutory deadline for transferring the unutilised part of the tax credit to subsequent tax periods has not expired.

**Column 10 – Unutilised part of tax credit**

Enter the difference between columns 8 and 9.