**Annex 7a**

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

**INFORMATION REGARDING TAX CREDITS FOR INVESTMENTS IN RESEARCH AND DEVELOPMENT under the first sentence of Article 55(1) ZDDPO-2 in conjunction with Article 7 ZDDPO-2H**

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

**INFORMATION UNDER ITEM 15.6 OF THE TAX RETURN**

Amounts in euros, including cents

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Tax period | | 100% of investments in research and development in the 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 outside Slovenia before 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-7 |  |  |  |  |  |  |  |  |  |  |
| 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.

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

MF-DURS form DDPO (corporate income tax)

INSTRUCTIONS ON COMPLETING THE FORM

**INFORMATION REGARDING TAX CREDITS FOR INVESTMENT IN RESEARCH AND DEVELOPMENT under the first**

# **sentence of Article 55(1) ZDDPO-2 in conjunction with Article 7 ZDDPO-2H (item number 15.6 of the tax return)**

The form *Information regarding tax credits for investment in research and development under the first sentence of Article 55(1) ZDDPO2 in conjunction with Article 7 ZDDPO-2H (hereinafter: Information regarding tax credits for R&D investments)* must be completed if the taxable person has entered the information under item number 15.6 of the tax return or if the taxable person has an unutilised part of a tax credit in the tax period for which they are submitting the return, or from previous tax periods. The form *Information regarding tax credits for R&D investments* must also be completed and submitted if, in the tax period for which the tax return is submitted, a change in the amount of the tax credit relating to tax periods n-7 to n-1 has occurred and if, during the tax period, the taxable person is entitled to the transfer of the tax credit on account of a transfer of assets, a merger or a division or as a result of the assets of a taxable person who is ceasing activity being invested in a legal entity. Data may only be entered in the field for tax periods n-7 and n-6 if any period from n to n-5 is shorter than 12 months.

Information regarding investment in research and development under the first sentence of Article 55(1) ZDDPO-2 must be entered in the form *Information regarding tax credits for R&D investments*.

A taxable person who calculates the taxable amount in a tax return on the basis of actual revenue and normalised expenditure cannot claim a tax credit for investment in research and development referred to in the first sentence of Article 55(1) ZDDPO-2 in conjunction with Article 7 ZDDPO-2H, nor can they benefit from unutilised parts of tax credits for R&D investments from previous tax periods during this period.

A taxable person who, in their tax return, calculates the tax base according to actual income and

normalised expenditure, must fill in the form *Information regarding tax credits for R&D investments* if, in the last tax period in which they were still calculating the taxable base according to actual income and actual expenditure, an unutilised part of a tax credit was shown or if, as a result of a tax audit, a change occurred in the amount of the tax credit relating to previous tax periods when the taxable base was calculated according to actual income and actual expenditure, or if, during the tax period, the taxable person was entitled to the transfer of tax credits on account of a transfer of assets, a merger or a division or as a result of the assets of a sole trader who is ceasing activity being invested in a legal entity.

The form *Information regarding tax credits for R&D investments* must be completed in euros, including cents.

# **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.

# **Column 2 – 100% of investments in research and development in the current period**

Enter 100% of the amount corresponding to investments in research and development in accordance with the first sentence of Article 55(1) ZDDPO-2 and the Rules on claiming tax credit for investments in research and development, where tax credit may not be claimed for investments that are financed by means of grants from the Slovenian or EU budget.

In addition to completing this Annex, a taxable person claiming the tax credit in question must submit, as an integral part of the tax return, the *Form for claiming tax credits for investments in research and development* as laid down in the Rules on claiming tax credits for R&D investments.

# MF-DURS form DDPO (corporate income tax)

A taxpayer who calculates the tax base in a tax return according to actual income and normalised expenditure must not enter the amounts in this column, nor submit the *Form for claiming tax credits for investments in research and development* specified in the Rules on claiming tax credits for R&D investments.

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

Enter the amount of the unutilised part of a tax credit from previous periods (information from column 9 or 10 of the form *Information regarding tax credits for R&D investments* (Annex 7a) from the previous tax period). The amount of the unutilised part of additional tax credits from previous periods must also be included in this column.

**Column 4– Reduction of the unutilised part of a tax credit from the previous period due to disposal or transfer outside Slovenia before 3 years have elapsed**

This information must not be entered in column 4.

## 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-7 to n-1 and that have not yet been included in Annex 7 or 7a 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 allowance 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 7a 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.

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

In accordance with Article 61(4) 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 or acquiring legal entity will be deemed to have taken over the tax credit under the conditions that would apply 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**

# MF-DURS form DDPO (corporate income tax)

Enter the amount of the utilised tax credit for each tax period, starting with the unutilised part of the tax credit with the earliest date. 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 15.6 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.