**Annex 9**

Taxable person: ……………………………………………

Tax number: ……………….

**INFORMATION REGARDING RELIEF FOR DONATIONS (Article 59 ZDDPO-2 and Article 62a ZIUZEOP)**

**For the period to**

**INFORMATION UNDER ITEMS 15.13, 15.14, 15.15 and 15.16 OF THE CORPORATE INCOME TAX RETURN (DDPO)**

# TABLE A – amount of possible relief for donations

Amounts in euro and cents

|  |  |  |  |
| --- | --- | --- | --- |
| Relief for donations | Amount of payments for donations in tax period | Control data | Claiming relief |
| 1 | 2 | 3 | 4 |
| 1. **Payments for the purposes specified in Article 59(1) ZDDPO-2, excluding payments for the purposes specified in the second paragraph of this article** | | 1% of the taxable person’s taxable income in the tax period | Amount of relief used (item 15.13 of the DDPO tax return) |
| Total |  |  |  |
| 1. **Payments under Article 59(1) and (2) ZDDPO-2 for the purposes specified in the second paragraph of this article, with the exception of payments to providers of an elite sports programme** | |  |  |
| Total |  |  |  |
| 1. **Payments to providers of elite sports programmes under Article 59(1) and (2) [first and second indents] ZDDPO-2 (payments to providers of elite sports programmes established on a not-for-profit basis)** | |  |  |
| Total |  |  |  |
| 1. **Payments to providers of elite sports programmes under the second indent of Article 59(2) ZDDPO-2 (payments to providers of elite sports programmes pursuing a gainful activity)** | |  |  |
| Total |  |  |  |
| 1. **Payments under Article 62a ZIUZEOP** | |  |  |
| Total |  |  |  |

# TABLE B1 - use of relief for donations under Article 59(1) and (2) ZDDPO-2 for the purposes specified in the second paragraph of this article, with the exception of payments to providers of an elite sports programme

Amounts in euro and cents

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Tax period | | Amount of possible relief for donations in tax period n | Change in amount of relief on account of decision in audit process | Transfer of relief on account of transfer of assets, merger or division | Total possible relief | Use of tax relief in the tax period for which statement is compiled (n) | Unused part of tax relief |
| 1 | | 2 | 3 | 4 | 5 = 2 + 3 + 4 | 6 | 7 = 5 - 6 |
| n-4 |  |  |  |  |  |  |  |
| n-3 |  |  |  |  |  |  |  |
| n-2 |  |  |  |  |  |  |  |
| n-1 |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |
| Total | |  |  |  |  |  |  |

n: The period for which the return is being compiled.

# TABLE B2 - use of relief for donations for payments to providers of elite sports programmes under Article 59(1) and (2) ZDDPO-2 for the purposes specified in the second paragraph of this article (payments to providers of elite sports programmes established on a not-for-profit basis)

Amounts in euro and cents

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Tax period | | Amount of possible relief for donations in tax period n | Change in amount of relief on account of decision in audit process | Transfer of relief on account of transfer of assets, merger or division | Total possible relief | Use of tax relief in the tax period for which statement is compiled (n) | Unused part of tax relief |
| 1 | | 2 | 3 | 4 | 5 = 2 + 3 + 4 | 6 | 7 = 5 - 6 |
| n-4 |  |  |  |  |  |  |  |
| n-3 |  |  |  |  |  |  |  |
| n-2 |  |  |  |  |  |  |  |
| n-1 |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |
| Total | |  |  |  |  |  |  |

n: The period for which the return is being compiled.

# TABLE B3 – use of the relief for donations under the second indent of Article 59(2) ZDDPO-2 (payments to providers of elite sports programmes pursuing a gainful activity)

Amounts in euro and cents

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Tax period | | Amount of possible relief for donations in tax period n | Change in amount of relief on account of decision in audit process | Transfer of relief on account of transfer of assets, merger or division | Total possible relief | Use of tax relief in the tax period for which statement is compiled (n) | Unused part of tax relief |
| 1 | | 2 | 3 | 4 | 5 = 2 + 3 + 4 | 6 | 7 = 5 - 6 |
| n-4 |  |  |  |  |  |  |  |
| n-3 |  |  |  |  |  |  |  |
| n-2 |  |  |  |  |  |  |  |
| n-1 |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |
| Total | |  |  |  |  |  |  |

# TABLE C – use of relief for donations for payments under Article 62a ZIUZEOP

Amounts in euro and cents

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Tax period | | Amount of possible relief for donations in tax period n | Change in amount of relief on account of decision in audit process | Transfer of relief on account of transfer of assets, merger or division | Total possible relief | Use of tax relief in the tax period for which statement is compiled (n) | Unused part of tax relief |
| 1 | | 2 | 3 | 4 | 5 = 2 + 3 + 4 | 6 | 7 = 5 - 6 |
| n-4 |  |  |  |  |  |  |  |
| n-3 |  |  |  |  |  |  |  |
| n-2 |  |  |  |  |  |  |  |
| n-1 |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |
| Total | |  |  |  |  |  |  |

\* Do not enter information in the grey fields.

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

INSTRUCTIONS FOR COMPLETING THE FORM

# INFORMATION REGARDING RELIEF FOR DONATIONS (items 15.13, 15.14, 15.15 and 15.16 of the DDPO tax return)

The form *Information regarding relief for donations* will be completed if the taxable person has entered information under items 15.13, 15.14, 15.15 and/or 15.16 of the form *Tax return for corporate income tax*, or where the taxable person has an unused part of the tax relief in accordance with Article 59(5) ZDDPO-2 or Article 62a(3) ZIUZEOP, or where the taxable person has made donations in accordance with Article 59(1) and/or (2) ZDDPO-2 in the tax period for which the tax return is being submitted, or where the taxable person has made donations in accordance with Article 62a ZIUZEOP.

A taxable person who calculates the taxable amount in their tax return on the basis of actual income and normalised expenditure may not claim and use relief for donations in this period.

A taxable person who calculates the taxable amount in their tax return on the basis of actual income and normalised expenditure will not enter information in Table A.

A taxable person who calculates the taxable amount in their tax return on the basis of actual income and normalised expenditure will fill in the information in Table B in the form *Information regarding relief on donations* if, in the last tax period in which they were still calculating the taxable amount on the basis of actual income and actual expenditure, they had an unused part of tax relief or if, as a result of a tax audit, there has been a change in the amount of tax relief relating to the tax periods in which the taxable amount was calculated on the basis of actual income and actual expenditure, or if, during the tax period, the taxable person is entitled to the transfer of unused parts of relief from previous years on account of transfer of assets, merger or division or as a result of the assets of a sole trader who is ceasing activity being invested in a legal person.

The *Information regarding a relief on donations* form will be completed in euro and cents.

**TABLE A**

# Column 1 – Relief for donations

Under **points A, B1, B2 and B3**, enter payments made in cash or in kind to residents of Slovenia and residents of an EU Member State other than Slovenia, with the exception of permanent establishments of residents of an EU Member State located outside an EU Member State. Payments to European Economic Area (EEA) Member States that are not simultaneously EU Member States should also be entered.

Under **point A** , enter information relating to payments pursuant to Article 59(1) ZDDPO-2 (1% of the taxable income in the tax period), i.e. payments for humanitarian, disability, social security, charity, scientific, educational, health, environmental, religious and generally beneficial purposes, with the exception of payments for cultural or sporting purposes and payments to voluntary associations established for protection against natural and other disasters acting in the public interest for these purposes, which should be entered under point B1 or B2.

Under **point B1**, enter information relating to payments pursuant to Article 59(1) and (2) ZDDPO-2 for the purposes referred to in the second paragraph of this Article (1% + 0.2% of the taxable income in the tax period), i.e. payments for cultural or sporting purposes and payments to voluntary associations established for protection against natural and other disasters acting in the public interest for these purposes. These payments must not already be included under point A. The total payments under points A and B1 must not exceed 1.2% of the taxable person’s taxable income in the tax period.

Under point **B2**, enter information relating to payments made to providers of elite sports programmes pursuant to Article 59(1) and (2) [first and second indents] ZDDPO-2 (1% + 0.2% + 3.8% of taxable income in the tax period), i.e. payments made to providers of elite sports programmes who are residents of Slovenia or residents of an EU Member State other than Slovenia, with the exception of permanent establishments of residents of an EU Member State located outside that EU Member State, which are **established under specific regulations to pursue sports activities on a not-for-profit basis** (associations, institutes, etc.). These payments must not already be included under points A, B1 and B3. The total payments covered under points A, B1, B2 and B3 may not exceed 5% of the taxable person’s taxable income in the tax period.

Under point **B3**, enter information relating to payments made to providers of elite sports programmes pursuant to the second indent of Article 59(2) ZDDPO-2 (3.8% of taxable income in the tax period), i.e. payments made in cash and in kind to providers of elite sports programmes for investment in elite sport, as defined by the law governing sport, in other words only payments of this kind made to residents of Slovenia or residents of an EU Member State other than Slovenia, with the exception of permanent establishments of residents of an EU Member State located outside that EU Member State, **which are established for the purpose of pursuing a gainful activity** (sole traders, limited liability companies, etc.). The total payments covered under points A, B1, B2 and B3 may not exceed 5% of the taxable person’s taxable income in the tax period.

Under **point C**, enter information relating to payments under Article 62a ZIUZEOP, i.e. payments for the purpose of eliminating the consequences of the Covid pandemic paid into a specially created bank account of the Republic of Slovenia or an EU Member State other than Slovenia. The possibility of claiming tax relief for payments under this point is not limited by the taxable person’s taxable income in the tax period.

# Column 2 – Amount of payments for donations in tax period

Enter the sum of donations made (in cash and/or in kind) by the taxable person during the tax period, for specific categories of purposes.

# Column 3 – Control data

Enter an amount representing 0.3% of the taxable person’s taxable income in the tax period as control data under **point A**.

# Column 4 – Claiming relief

Under **point A**, enter the amount of benefit used, which is equal to the amount under item 15.13 in the form  *Tax return for corporate income tax*. The amount may not be greater than the lower of the amounts indicated in columns 2 and 3 under point A.

# TABLE B1

Table B1 is to be completed in cases where a taxable person has shown, in column 2 under point B1 of Table A, an amount of relief that, in accordance with Article 59(5) ZDDPO-2, can be used in the current tax period (together with the amount from column 4 under point A in Table A for a maximum of 1.2% of taxable income in the current tax period) or can be carried forward to the next three tax periods.

# Column 1 – Tax period

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

# Column 2 – Amount of possible relief for donations in tax period n

Enter the amount of the unused part of tax relief from previous tax periods that the taxable person has not yet used and can still claim (information from the column *Unused part of tax relief* in Table B1 from the previous tax period). For tax periods that began before 1 January 2022, the information was included in Table B, which included, in addition to information on donations for the purposes referred to in Article 59(2) ZDDPO-2, information on donations under Article 62a ZIUZEOP. For these periods, in the first tax period beginning on or after 1 January 2022, enter the information from the column *Unused part of tax relief* in Table B from the previous tax period (i.e. only the part relating to relief under Article 59(2) ZDDPO-2).

Enter the amount from column 2 under point B1 of Table A in row n.

# Column 3 – Change in amount of relief on account of decision in audit process

Enter the amount representing the difference between the amount of the relief claimed by the taxable person in the tax return and the amount of the relief 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-4 to n-1, and that have not yet been included in form DDPO – Annex 9 to Table B1 for previous periods. For tax periods that began before 1 January 2022, the information was included in Table B, which included, in addition to information on donations for the purposes referred to in Article 59(2) ZDDPO-2, information on donations under Article 62a ZIUZEOP. For these periods, enter those changes not included in Table B from the last tax period that began before 1 January 2022 (only the part relating to relief under Article 59(2) ZDDPO-2).

# Column 4 – Transfer of relief on account of transfer of assets, merger or division

Enter the amount of the tax relief 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 transferable balances of the unused part of the tax relief of the transferring company or companies referred to in Annex 9 to Table B1 of the DDPO return(s) drawn up on the accounting day of the merger (or division or demerger). 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 balances of the unused part of the tax relief that have been transferred with a minus sign in the first tax return following the accounting day of the division or the day of the transfer of the assets. For tax periods that began before 1 January 2022, the information was included in Table B, which included, in addition to information on donations for the purposes referred to in Article 59(2) ZDDPO-2, information on donations under Article 62a ZIUZEOP. For these periods, in the first tax period beginning on or after 1 January 2022, enter information on the balance of the unused part of tax relief of the transferring company from Table B from the previous tax period (i.e. only the part relating to relief under Article 59(2) ZDDPO-2).

# Column 5 – Total possible relief

Enter the sum of columns 2, 3 and 4, taking into account any minus sign before the amounts indicated in columns 3 and 4. If the sum is negative, enter 0.

# Column 6 – Use of tax relief in the tax period for which statement is compiled (n)

Enter the sum of the amounts of tax relief used under the first indent of Article 59(2) ZDDPO2. The total amount of tax relief used pursuant to the first indent of Article 59(2) ZDDPO-2 (current and carried forward from the previous three tax periods) in the current period may not exceed 1.2 % of the taxable income in the current tax period, but if the taxable person is also using relief for the purposes referred to in Article 59(1) ZDDPO-2 (item 15.13 of the DDPO return), the total amount of the two reliefs may not exceed 1.2 % of the taxable person’s taxable income in the tax period.

The amount of tax relief used in any given year may not be higher than the amount in column 5. The total amount of tax relief used must be equal to the amount under item 15.14 of the form *Tax return for corporate income tax*.

A taxable person who in their tax return calculates the taxable amount on the basis of actual income and normalised expenses not use tax relief in the period for which the return is being compiled. Possible relief from column 5 will be carried forward to the next tax period. The taxable person will only be able to use the unused part of the tax relief from tax periods in which the taxable amount was calculated on the basis of actual revenue and actual expenditure in tax periods in which they again calculate the taxable amount on the basis of actual revenue and actual expenditure, provided that the statutorily permitted period for transferring the unused part of the tax relief to subsequent tax periods has not yet passed.

**Column 7 – Unused part of tax relief**

Enter the difference between columns 5 and 6.

# TABLE B2

Table B2 is to be completed in cases where a taxable person has shown, in column 2 under point B2 of Table A, an amount of relief that, in accordance with Article 59(5) ZDDPO-2, can be used in the current tax period (together with the amount from column 4 under point A and point B1 in Table A for a maximum of 5% of taxable income in the current tax period) or can be carried forward to

the next three tax periods.

# Column 1 – Tax period

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

# Column 2 – Amount of possible relief for donations in tax period n

Enter the amount of the unused part of tax relief from previous tax periods that the taxable person has not yet used and can still claim (information from the column *Unused part of tax relief* in Table B2 from the previous tax period). Enter the amount from column 2 under point B2 in row n.

# Column 3 – Change in amount of relief on account of decision in audit process

Enter the amount representing the difference between the amount of the relief claimed by the taxable person in the tax return and the amount of the relief 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-4 to n-1, and that have not yet been included in form DDPO – Annex 9 to Table B2 for previous periods.

# Column 4 – Transfer of relief on account of transfer of assets, merger or division

Enter the amount of the tax relief 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 transferable balances of the unused part of the tax relief of the transferring company or companies referred to in Annex 9 to Table B2 of the DDPO return(s) drawn up on the accounting day of the merger (or division or demerger). 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 balances of the unused part of the tax relief that have been transferred with a minus sign in the first tax return following the accounting day of the division or the day of the transfer of the assets.

# Column 5 – Total possible relief

Enter the sum of columns 2, 3 and 4, taking into account any minus sign before the amounts indicated in columns 3 and 4. If the sum is negative, enter 0.

# Column 6 – Use of tax relief in the tax period for which statement is compiled (n)

Enter the amount of tax relief used pursuant to Article 59(1) and (2) [first and second indents] ZDDPO-2 for payments to providers of elite sports programmes established on a not-for-profit basis (associations, institutions, etc.). The total amount of tax relief under Article 59 ZDDPO-2 (current and carried forward from the previous three tax periods) used in the current period, together with the amount in column 4 under point A of Table A or under item 15.13 of the DDPO return, the amount from Table B1 or under item 15. 14 of the tax return, and the amount from Table B3, may not exceed 5% of the taxable income in the current tax period.

The amount of tax relief used in any given year may not be higher than the amount in column 5. The total amount of tax relief used must be equal to the amount under item 15.15 of the form *Tax return for corporate income tax*. The sum total of the amounts under items 15.13, 15.14 and 15.15 of the DDPO tax return may not exceed 5% of the taxable income in the current tax period.

A taxable person who in their tax return calculates the taxable amount on the basis of actual income and normalised expenses may not use tax relief in the period for which the return is being compiled. Possible relief from column 5 will be carried forward to the next tax period. The taxable person will only be able to use the unused part of the tax relief from tax periods in which the taxable amount was calculated on the basis of actual revenue and actual expenditure in tax periods in which they again calculate the taxable amount on the basis of actual revenue and actual expenditure, provided that the statutorily permitted period for transferring the unused part of the tax relief to subsequent tax periods has not yet passed.

**Column 7 – Unused part of tax relief**

Enter the difference between columns 5 and 6.

# TABLE B3

Table B3 is to be completed in cases where a taxable person has shown, in column 2 under point B3 of Table A, an amount of relief that, in accordance with Article 59(5) ZDDPO-2, can be used in the current tax period or can be carried forward to the next three tax periods, or where they have an unused part of this tax relief from the previous tax period.

# Column 1 – Tax period

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

# Column 2 – Amount of possible relief for donations in tax period n

Enter the amount of the unused part of tax relief from previous tax periods that the taxable person has not yet used and can still claim (information from the column *Unused part of tax relief* in Table B from the previous tax period). Enter the amount from column 2 under point B3 in row n.

# Column 3 – Change in amount of relief on account of decision in audit process

Enter the amount representing the difference between the amount of the relief claimed by the taxable person in the tax return and the amount of the relief 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-4 to n-1, and that have not yet been included in form DDPO – Annex 9 to Table B3 for previous periods.

# Column 4 – Transfer of relief on account of transfer of assets, merger or division

Enter the amount of the tax relief 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 transferable balances of the unused part of the tax relief of the transferring company or companies referred to in Annex 9 of Table B3 of the DDPO return(s) drawn up on the accounting day of the merger (or division or demerger). 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 balances of the unused part of the tax relief that have been transferred with a minus sign in the first tax return following the accounting day of the division or the day of the transfer of the assets.

# Column 5 – Total possible relief

Enter the sum of columns 2, 3 and 4, taking into account any minus sign before the amounts indicated in columns 3 and 4. If the sum is negative, enter 0.

# Column 6 – Use of tax relief in the tax period for which statement is compiled (n)

Enter the amount of the tax relief used pursuant to the second indent of Article 59(2) ZDDPO-2 for payments made to providers of elite sports programmes established for the purpose of pursuing a gainful activity (sole traders, limited liability companies, etc.). The total amount of tax relief referred to in the second indent of Article 59(2) ZDDPO-2 (current and carried forward from the previous three tax periods) in the current period may not exceed 3.8 % of the taxable income of the current tax period.

The amount of tax relief used in any given year may not be higher than the amount in column 5. The sum total of the amounts under items 15.13, 15.14 and 15.15 of the DDPO tax return may not exceed 5% of the taxable income in the current tax period.

A taxable person who in their tax return calculates the taxable amount on the basis of actual income and normalised expenses may not use tax relief in the period for which the return is being compiled. Possible relief from column 5 will be carried forward to the next tax period. The taxable person will only be able to use the unused part of the tax relief from tax periods in which the taxable amount was calculated on the basis of actual revenue and actual expenditure in tax periods in which they again calculate the taxable amount on the basis of actual revenue and actual expenditure, provided that the statutorily permitted period for transferring the unused part of the tax relief to subsequent tax periods has not yet passed.

**Column 7 – Unused part of tax relief**

Enter the difference between columns 5 and 6.

# TABLE C

Table C is to be completed in cases where a taxable person has shown, in column 2 under point C of Table A, an amount of relief which, in accordance with Article 62a ZIUZEOP, can be used in the current tax period or can be carried forward to the following three tax periods, or where they have an unused part of this tax relief from the previous tax period.

# Column 1 – Tax period

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

# Column 2 – Amount of possible relief for donations in tax period n

Enter the amount of the unused part of tax relief from previous tax periods that the taxable person has not yet used and can still claim (information from the column *Unused part of tax relief* in Table C from the previous tax period). For tax periods that began before 1 January 2022, the information was included in Table B, which included, in addition to information on donations under Article 62a ZIUZEOP, information on donations for the purposes under Article 59(2) ZDDPO-2. For these periods, in the first tax period beginning on or after 1 January 2022, enter the information from the column *Unused part of tax relief* in Table B from the previous tax period (i.e. only the part relating to relief under Article 62a ZIUZEOP).

Enter the amount from column 2 under point C in row n.

# Column 3 – Change in amount of relief on account of decision in audit process

Enter the amount representing the difference between the amount of the relief claimed by the taxable person in the tax return and the amount of the relief 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-4 to n-1, and that have not yet been included in form DDPO – Annex 9 to Table C for previous periods. For tax periods that began before 1 January 2022, the information was included in Table B, which included, in addition to information on donations under Article 62a ZIUZEOP, information on donations for the purposes under Article 59(2) ZDDPO-2. For these periods, enter those changes not included in Table B from the last tax period that began before 1 January 2022 (only the part relating to relief under Article 62a ZIUZEOP).

# Column 4 – Transfer of relief on account of transfer of assets, merger or division

Enter the amount of the tax relief 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 transferable balances of the unused part of the tax relief of the transferring company or companies referred to in Annex 9 to Table C of the DDPO return(s) drawn up on the accounting day of the merger (or division or demerger). For tax periods that began before 1 January 2022, the information was included in Table B, which included, in addition to information on donations under Article 62a ZIUZEOP, information on donations for the purposes under Article 59(2) ZDDPO-2. For these periods, in the first tax period beginning on or after 1 January 2022, enter information on the balance of the unused part of tax relief of the transferring company from Table B from the previous tax period (i.e. only the part relating to relief under Article 62a ZIUZEOP).

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 balances of the unused part of the tax relief that have been transferred with a minus sign in the first tax return following the accounting day of the division or the day of the transfer of the assets.

# Column 5 – Total possible relief

Enter the sum of columns 2, 3 and 4, taking into account any minus sign before the amounts indicated in columns 3 and 4. If the sum is negative, enter 0.

# Column 6 – Use of tax relief in the tax period for which statement is compiled (n)

Enter the amount of tax relief used pursuant to Article 62a ZIUZEOP for the amount of cash payments for the purpose of remedying the consequences of the Covid pandemic paid to a specially created bank account of the Republic of Slovenia or an EU Member State other than Slovenia, up to a maximum of the taxable amount for the tax period.

The amount of the tax relief must correspond to the amount under item 15.16 of the DDPO tax return.

A taxable person who in their tax return calculates the taxable amount on the basis of actual income and normalised expenses may not use tax relief in the period for which the return is being compiled. Possible relief from column 5 will be carried forward to the next tax period. The taxable person will only be able to use the unused part of the tax relief from tax periods in which the taxable amount was calculated on the basis of actual revenue and actual expenditure in tax periods in which they again calculate the taxable amount on the basis of actual revenue and actual expenditure, provided that the statutorily permitted period for transferring the unused part of the tax relief to subsequent tax periods has not yet passed.

# Column 7 – Unused part of tax relief

Enter the difference between columns 5 and 6.