**ANNEX 2**

**Form for claiming tax credits for investments in problem areas with high unemployment (Article 28 of the Promotion of Balanced Regional Development Act) and in the Pomurska Region (Article 6 of the Development Support for the Pomurska Region 2010‑2015 Act)**

For the period from \_\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_

DETAILS OF TAXABLE PERSON

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Place of performance of economic activity \_\_\_\_\_\_\_\_\_\_\_\_

(business name or name and surname)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(registered office or address)

Tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Amounts in euros, including cents

|  |  |  |  |
| --- | --- | --- | --- |
| Type of investment  | Amount of investment in the tax period  | Amount of possible tax credit (70% of the amount invested)  | Amount of tax credit utilised  |
| 1  | 2  | 3 = 2 \* 0.7  | 4  |
| New initial investments in equipment  |  |  |   |
| New initial investments in intangible assets  |  |  |   |
| Total  |  |  |   |

Leave the grey fields blank.

The maximum authorised state aid in individual areas and in individual types of undertakings may not exceed the percentages of the value of the investment indicated in the decree on the map of regional aid for the period 2014‑2020 (Official Gazette of the Republic of Slovenia No 103/13).

State aid is calculated by multiplying the utilised amount of the tax credit for investment under this Regulation claimed by the taxpayer in the tax return (corporate income tax/DDPO or income from business activities/DohDej) by the tax rate from the tax return.

Taxable persons that are employers in activities in the fisheries, shipbuilding, energy, coal, steel, synthetic fibres and agriculture sectors and companies in difficulty as defined in the Act Governing Rescue and Restructuring Aid for Companies in Difficulty (Official Gazette of the Republic of Slovenia Nos 44/07 [official consolidated text], 51/11, 39/13 and 56/13) and Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty on European Union cannot claim this credit.

I declare that I have contributed my own resources to the above investments, amounting to at least 25% of the value of these investments.

Name and surname of responsible person:

|  |  |
| --- | --- |
| At ……………………, on …………………… | Signature of responsible person: |

**INSTRUCTIONS ON COMPLETING THE FORM**

# Form for claiming tax credits for investments in problem areas with high unemployment (Article 28 of the Promotion of Balanced Regional Development Act) and in the Pomurska Region (Article 6 of the Development Support for the Pomurska Region 2010‑2015 Act)

The form for claiming tax credit for investments in problematic areas of high unemployment and in the Pomurska Region should be completed by a taxable person claiming credit in accordance with Article 28 of the Promotion of Balanced Regional Development Act (hereinafter, ZSRR-2) or Article 6 of the Development Support for the Pomurska Region 2010‑2015 Act (hereinafter, ZRPPR1015), and who has a registered office and actually performs an economic activity in this area.

Tax credit may be claimed by a taxable person for new initial investments in equipment and intangible assets, with the exception of the equipment and intangible assets referred to in Article 55a(2) and (3) of the Corporate Income Tax Act (Official Gazette of the Republic of Slovenia Nos 117/06, 90/07, 56/08, 76/08, 92/08, 5/09, 96/09, 43/10, 59/11, 24/12, 30/12, 94/12, 81/13 and

50/14, hereinafter, ZDDPO-2) and Article 66a(2) and (3) of the Income Tax Act (Official Gazette of the Republic of Slovenia Nos 13/11 [UPB], 9/12 [ZUJF], 75/12, 94/12, 96/13, 29/14 [Constitutional Court Decision] and 50/14, hereinafter, ZDoh-2). The purchase of transport equipment in the transport sector is not considered to be a new initial investment or an intangible asset.

An investment tax credit claimed by a taxable person under Article 28 of the ZSRR‑2 and a credit under Article 55a ZDDPO‑2 and Article 66a ZDoh‑2 are mutually exclusive.

A taxable person claiming this credit must complete this form and submit it together with the corporate tax return (DDPO) or the tax return on income tax on income from business activities (DohDej) as an integral part thereof and in the manner laid down for submission of the DDPO and DohDej.

The form must be filled in with euro amounts, including cents.

# Column 1 – Type of investment

This column displays the types of investment for which the taxable person is reporting the amounts invested in equipment and intangible assets.

# Column 2 – Amount of investment in the tax period

Enter the amount of the new initial investments in equipment and intangible assets for which the taxable person may claim tax credit in this tax period in accordance with Article 27 ZSRR‑2 or Article 6 ZRPPR1015, separately by type of investment.

**Column 3 – Amount of possible tax credit (70% of the amount invested)** Enter 70% of the invested amount indicated in Column 2, separately by type of investment.

# Column 4 – Amount of tax credit utilised

Enter the amount of tax credit utilised in the DDPO or DohDej tax return. The amount may not exceed the tax base and may not be higher than the maximum permissible state aid intensity. The maximum permissible state aid intensity in individual areas and for different types of undertaking may not exceed the percentages of the investment value indicated in the table below.

|  |  |  |
| --- | --- | --- |
| Undertakings | In the period from 1 July 2014 to 31 December 2017  | In the period from 1 January 2018 to 31 December 2020  |
| Eastern Slovenia (NUTS 2)  | Western Slovenia (NUTS 2)  | Eastern Slovenia (NUTS 2)  | Western Slovenia (NUTS 2)  |
| large  | 25%  | 15%  | 25%  | 10%  |
| medium-sized  | 35%  | 25%  | 35%  | 20%  |
| micro and small  | 45%  | 35%  | 45%  | 30%  |

To define enterprise size (micro and small, medium-sized and large), use the definitions set out in Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty on European Union.

The amount of state aid in a claim for an investment tax credit is determined in such a way that the amount of state aid is the difference between the amount of the tax without the credit and the amount of tax with the credit.