

INSTRUCTIONS ON COMPLETING THE TAX RETURN FOR PERSONAL INCOME TAX ASSESSMENT ON INTEREST INCOME

1. INTRODUCTION

- (1) The tax return for personal income tax assessment on interest income should be filed by taxable persons with the tax authority by the 28th of February of the current tax year for the last tax year, when interest are paid by a person other than the person liable to pay tax. Tax return can also be submitted using eTax (portal for electronic tax document management) if a person completes and submits a request or application for digital certificate (SIGEN-CA, POŠTA@CA, HALCOM CA, AC NLB). Read more about eTax: <https://edavki.durs.si/OpenPortal/Pages/StartPage/StartPage.aspx>
- (2) The resident taxable person, which receives interest on deposits with banks and savings banks established in Slovenia and other EU Member States, should include it in the Tax return form for [personal income tax assessment for interest income for deposits with banks and savings banks established in Slovenia and other EU Member States](#), and not on this form.

2. ENTERING THE CODE NUMBER OF TAX RETURN STATUS

- (1) By entering a corresponding number, the status of the filed tax return is marked, according to its content or purpose and in line with the provisions of Articles 62 to 64 of the Tax Procedure Act. This field is left empty, if the tax return is being filed for the first time, or respectively, **is completed only in the case that the tax return is filed according to provisions of the Tax Procedure Act regulating the retrospective submission or correction of the tax return.**
- (2) **Code Number 1**

The taxpayer, having missed the deadline to file their tax return and for justified reasons, can submit a proposal to the competent tax authority for a retrospective filing of the tax return in line with Article 62 of the Tax Procedure Act. In this proposal, they shall state the reasons for their delay and present evidence for their claims. Justified reasons are circumstances, which the taxpayer could not foresee or prevent and which made it impossible for him to complete or file their tax return within the prescribed time. The proposal for a retrospective filing has to be submitted by the taxpayer within eight days after these reasons for the delay have ceased to exist, but within a maximum of three months after the missed deadline. The taxpayer shall, as a rule, enclose their tax return to the submission for a retrospective filing. If the reasons preventing a completion or filing of a tax return still persist, the taxpayer can submit their proposal for a retrospective filing without enclosing their tax return, but they shall indicate a deadline, by which their tax return will be filed. If in that case, the tax authority allows them to file the tax return after the prescribed deadline, it defines a new deadline by issuing a decision. A taxpayer, filing their tax report after the prescribed deadline on the basis of Article 62 of the Tax Procedure Act, shall indicate the number 1 (filed after the deadline) under the heading "Code Number of Tax Return Status".
- (3) **Code Number 2**

If a taxpayer has missed the deadline to file their tax report, but does not fulfil the conditions for filing the tax report after this prescribed deadline or if they have stated false, incorrect or incomplete information in their return, on the basis of which, the tax authority has already issued a tax assessment notice, they can, according to Article 63 of the Tax Procedure Act, file their tax report as a self-declaration no later than until the delivery of the assessment notice or until the beginning of the tax audit or respectively until misdemeanour or criminal proceedings are initiated. According to Article 396 of the Tax Procedure Act, a taxpayer who files their tax return as a self-declaration is not charged with a misdemeanour, if they pay the tax, assessed on the basis of their self-declaration. A taxpayer cannot file a new self-declaration for liabilities, for which they have already filed a previous self-declaration. A taxpayer, filing their tax report as a self-declaration according to Article 63 of the Tax Procedure Act, shall indicate the number 2 (self-declaration) under the heading "Code Number of Tax Return Status".

(4) **Code Number 3**

A taxpayer can, in line with Article 64 of the Tax Procedure Act, correct the tax return, which they have submitted to the tax authority. The tax return can be corrected no later than until the tax assessment notice is issued. A taxpayer, correcting their tax report before the issue of an assessment notice, shall indicate the number 3 (correction prior to issue of assessment notice) under the heading "Code Number of Tax Return Status".

3. ENTERING DATA ABOUT TAXABLE PERSON

- (1) Basic identification data (name and surname, tax number, residential address, electronic address, telephone number, residence and the country of residence) is to be entered under this heading.

4. ENTERING THE INFORMATION ABOUT INCOME PAYER

- (1) The taxable person should provide the information about the income payer (name and surname or firm name, address or registered office, country and tax identification number of the disbursement person or form). If no tax identification number has been allocated to the disbursement agency according to ZDavP-2 and according to the Tax Administration Act, the taxable person should indicate the number used for tax purposes in the disbursement agency state of residence (tax identification number or other identification number). This information is not compulsory.
- (2) The taxable person should enter the information about disbursement persons or firm, when there is more than one disbursement agency, in the same order as the information about income referred to in Point 5 of the table.

5. ENTERING THE INFORMATION ABOUT INTEREST RECEIVED

- (1) The taxable persons shall indicate the **date of receipt of interest income** in the format (dd.mm.yyyy).
- (2) In the column "**Interest type code**" the taxable person shall indicate the code relating to individual types of income:
1. Interest on loans;
 2. Interest on debt securities, including convertible debt securities;
 3. Interest on deposits with banks and savings banks;
 4. Interest on similar financial claims from debtors;
 5. Income from financial lease;
 6. Income from life insurance;
 7. Income derived from distribution of mutual fund revenues in the form of interest;
 8. Allowances, discounts, bonuses, premiums subject to tax as interest;
 9. Income from supplementary pension insurance based on a pension scheme, which is not recorded in a special register, and income from voluntary pension insurance.
- (3) In the column "**Income (in EUR)**" the taxable person shall enter the amount of income received in EUR, rounded off to two decimal places. Foreign currency income should be converted into Euros at the rate of exchange published by the Bank of Slovenia on the date of receipt of such income.
- (4) When the tax on interest is paid abroad, the taxable person shall enter in the column "**Tax paid abroad (in EUR)**" the amount of tax paid abroad, rounded off to two decimal places. The amount of tax paid abroad should be converted into Euros at the rate of exchange published by the Bank of Slovenia on the date of receipt of interest income. When the taxable person claims a deduction of tax paid abroad an integral part of the tax return should also be appropriate evidence of payment of tax liability outside the Republic of Slovenia, particularly of the amount of tax paid abroad, the taxable amount and whether the amount of tax paid abroad is final and actually paid.

- (5) In the column "**Country**" the taxable person shall enter the country in which the income was generated.
- (6) In the column "**Claim for exemption under international convention (paragraph, article)**" the taxable person shall enter the paragraph and article number referred to in the international convention on the avoidance of double taxation between the Republic of Slovenia and another country in which the income was generated and on the basis of which a resident taxable person claims income tax exemption.
- (7) The resident taxable persons shall circle "YES" when in the table under point 2 they have also indicated their savings income in the form of payment of interest from a EU Member State for which they have already paid tax in that EU Member State.

6. ENTERING THE INFORMATION ON CLAIMING REDUCTION OR EXEMPTION FROM PERSONAL INCOME TAX ON INTEREST PURSUANT TO THE PROVISIONS OF THE INTERNATIONAL CONVENTION ON THE AVOIDANCE OF DOUBLE TAXATION OF INCOME

- (1) **Non-resident** taxable persons should enter the paragraph and article number referred to in the international convention on the avoidance of double taxation between the Republic of Slovenia and another country, on the basis of which they claim a reduction or exemption from income tax on interest.
- (2) Non-resident taxable persons should attach to their tax return a certificate of residence issued by the competent body of the other country-signatory to the convention, evidencing that the taxable persons are residents of this other country in terms of the provisions of the international convention on the avoidance of double taxation of income signed between the Republic of Slovenia and this other country. The name of the other country-signatory to the convention and the date of issue of the certificate (dd.mm.yyyy) should be entered.

7. ENTERING ATTACHMENTS

- (1) The taxable person should attach appropriate evidence in support of the information about generated income (e.g., advice of interest income paid by a mutual fund, contract of loan granted to an individual, etc.).