

**ANNEX 2:**  
**“ENCLOSURE 9:**



REPUBLIKA SLOVENIJA  
**MINISTRSTVO ZA FINANCE**

FINANČNA UPRAVA REPUBLIKE SLOVENIJE

Please complete legibly using capital letters

**INCOME TAX RETURN FOR THE ASSESSMENT OF CAPITAL GAINS TAX ON DISPOSAL OF SECURITIES, OTHER HOLDINGS AND FUND UNITS or claiming reduced profits from the disposal of real estate for the loss from disposal of property FOR THE YEAR \_\_\_\_\_**

**1. TAX RETURN STATUS CODE** (enter the appropriate number)

To be completed only by taxable persons filing their tax return after the prescribed due date, taxable persons filing their tax returns on a self-declaration basis or correcting their already filed tax returns, or

**1;** filing after the due date,  
**2;** self-declaration,  
**3;** correction of tax return already filed or when the notice of assessment has not yet

**2. INFORMATION ABOUT THE TAXABLE PERSON**

|   |  |  |  |                      |  |  |  |                      |  |                             |  |  |  |
|---|--|--|--|----------------------|--|--|--|----------------------|--|-----------------------------|--|--|--|
|   |  |  |  |                      |  |  |  |                      |  | <input type="text"/>        |  |  |  |
| (name and surname)  |  |  |  |                      |  |  |  |                      |  | (tax ID No)                 |  |  |  |
| (residence: place, street name and number, postcode)                              |  |  |  |                      |  |  |  |                      |  | (email)                     |  |  |  |
| <input type="text"/>  |  |  |  | <input type="text"/> |  |  |  | <input type="text"/> |  |                             |  |  |  |
| (postcode, post office name)  |  |  |  |                      |  |  |  | (telephone No)       |  |                             |  |  |  |
| Country of residence (mark or indicate): <input type="checkbox"/> The Republic of |  |  |  |                      |  |  |  |                      |  | other: <input type="text"/> |  |  |  |

**3. INFORMATION FOR ASSESSING CAPITAL GAINS TAX ON DISPOSAL OF SECURITIES, OTHER HOLDINGS AND FUND UNITS**

**Enclosures:**

| Type of specification   | No |
|---|----|
| specification of securities and fund units  |    |
| specification of securities for short selling   |    |
| specification of securities managed by a brokerage firm under a brokerage contract                          |    |
| specification of securities for short selling managed by a brokerage firm under a brokerage contract        |    |
| specification of holdings in commercial companies, cooperatives and other legal forms of business           |    |
| specification of securities for the event of share capital reduction with an unchanged amount of securities |    |

**4. EXEMPTION FROM PAYMENT OF TAX ON CAPITAL GAINS FROM THE DISPOSAL OF HOLDINGS ACQUIRED THROUGH VENTURE CAPITAL INVESTMENT PURSUANT TO POINT 5 OF PARAGRAPH TWO OF ARTICLE 96 OF THE PERSONAL INCOME TAX ACT (ZDoh-2)**

I hereby claim an exemption under point 5 of paragraph two of Article 96 of the ZDoh-2:

- Yes  
 No

I the undersigned, hereby declare:

- I have disposed of a holding acquired through venture capital investments (investments in the form of increase in the share capital of a company through taxable persons' contributions or the establishment of a company) in a venture capital company established in accordance with the act governing venture capital companies, and that this company had the status of a venture capital company throughout the duration of the taxable person's ownership of such holding.

**5. REDUCTION OF POSITIVE TAX BASE FOR RETAINED LOSSES (paragraph three of Article 97 of the ZDoh-2)**

| Ref. No: | Notice No | Date of notice | Tax office | Loss (in EUR, with cents) |
|----------|-----------|----------------|------------|---------------------------|
|          |           |                |            |                           |
|          |           |                |            |                           |
|          |           |                |            |                           |
|          |           |                |            |                           |

**6. REDUCTION OF POSITIVE TAX BASE OR PROFITS FOR LOSSES FROM DISPOSAL OF PROPERTY**

| Ref. No | Tax return date | Notice No | Loss (in EUR, with cents) | Profit (in EUR, with cents) | Personal income tax assessed (in EUR, with cents) |
|---------|-----------------|-----------|---------------------------|-----------------------------|---|
|         |                 |           |                           |                             |   |
|         |                 |           |                           |                             |   |
|         |                 |           |                           |                             |   |
|         |                 |           |                           |                             |   |
|         |                 |           |                           |                             |   |
|         |                 |           |                           |                             |   |

**7. CLAIMING TAX CREDIT OR EXEMPTION FOR TAX PAID ABROAD**

| Ref. No | Type of capital used to generate profits abroad* | Foreign tax (in EUR, with cents) | Country |
|---------|--|----------------------------------|---------|
| 1.      |  |                                  |         |
| 2.      |  |                                  |         |
| 3.      |  |                                  |         |

|    |  |  |  |
|----|--|--|--|
| 4. |  |  |  |
| 5. |  |  |  |
| 6. |  |  |  |
| 7. |  |  |  |

**8. CLAIMING CREDIT FOR SUBSEQUENT PAYMENTS PURSUANT TO POINT 4 OF PARAGRAPH SEVEN OF ARTICLE 98 OF THE PERSONAL INCOME TAX ACT (ZDoh-2)**

I hereby claim expenses incurred under point 4 of paragraph seven of Article 98 of the ZDoh-2:

- Yes  
 No

Amount and date of subsequent payments made after the establishment of the company pursuant to the provisions of the company's charter and not returned to the company member prior to disposal or not being subject to the obligation of return:

| Company name | Company's tax ID No | Date of subsequent payment | Amount (in EUR, with cents) |
|--------------|---------------------|----------------------------|-----------------------------|
|              |                     |                            |                             |
|              |                     |                            |                             |
|              |                     |                            |                             |
|              |                     |                            |                             |
|              |                     |                            |                             |
|              |                     |                            |                             |

**9. REDUCTION OF OR EXEMPTION FROM PAYMENT OF CAPITAL GAINS TAX ON DISPOSAL OF SECURITIES, OTHER HOLDINGS AND FUND UNITS BASED ON THE PROVISIONS OF AN INTERNATIONAL CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION**

I the undersigned, hereby claim a reduction of or exemption from payment of capital gains tax on disposal of securities, other holdings and fund units based on the provisions of paragraph \_\_\_\_\_ of Article \_\_\_\_\_ of the Double Taxation Convention between the Republic of Slovenia and \_\_\_\_\_. I enclose herewith a certificate of residence issued on \_\_\_\_\_ by the competent authority \_\_\_\_\_ as proof that I am resident of \_\_\_\_\_ in terms of the provisions of the Double Taxation Convention between the Republic of Slovenia and \_\_\_\_\_.

Please find attached hereto a certificate of residence issued on \_\_\_\_\_ by the competent authority as proof that I am resident of \_\_\_\_\_ in terms of the provisions of the iDouble Taxation Convention between the Republic of Slovenia and \_\_\_\_\_.

**10. ENCLOSURES**

**Enclosures** (a list of documents or supporting documents enclosed with the tax return):

- 1.
- 2.
- 3.

In \_\_\_\_\_, date \_\_\_\_\_

\_\_\_\_\_  
Signature of taxable person



|   |  |   |   |
|---|--|---|---|
|   | * Method of acquisition:                                       |   |   |
| A | capital contribution,  | F | inheritance,  |
| B | purchase,  | G | gift,   |
| C | increase in company's capital with taxable person's own funds, | H | other,  |
| D | increase in company's capital with company's own funds,        | J | acquisition of shares in innovative start-ups – special tax treatment under Article 45b of the ZDoh-2 |
| E | equity swap on a company's status transformation,              |   |   |

In \_\_\_\_\_, date \_\_\_\_\_ Signature of the taxable person





|   |  |   |   |
|---|--|---|---|
|   | * Method of acquisition:                                       |   |   |
| A | capital contribution,  | E | equity swap on a company's status transformation, |
| B | purchase,  | F | inheritance,                                      |
| C | increase in company's capital with taxable person's own funds, | G | gift,   |
| D | increase in company's capital with company's own funds,        | H | others.   |

In \_\_\_\_\_, date \_\_\_\_\_ Signature of the taxable person





In \_\_\_\_\_, date \_\_\_\_\_ Signature of the taxable person



In \_\_\_\_\_, date \_\_\_\_\_ Signature of the taxable  
person