

INSTRUCTIONS FOR FILLING IN THE TAX RETURN FORM FOR THE ASSESSMENT OF CAPITAL GAINS TAX ON DISPOSAL OF SECURITIES, OTHER HOLDINGS AND FUND UNITS

1. INTRODUCTION

A taxable person other than a non-resident taxable person is required to file a tax return for capital gains tax on disposal of securities, other holdings and fund units by 28 February of the current year for the preceding year. A non-resident taxable person is required to file a tax return within fifteen days of the date of the disposal of securities, other holdings and fund units, except in cases in which they declare all disposals of securities, other holdings and fund units in the preceding year. In this case, a non-resident may file a tax return by 28 February of the current year for the preceding year.

A taxable person can file the tax return either

- online through the eDavki portal:
 - without a digital certificate (registration with a user name and password),
 - with a digital certificate (SIGEN-CA, SIGOV-CA, POŠTA@CA, HALCOM CA, AC NLB). if the taxable person has a SIGEN-CA, SIGOV-CA, POŠTA@CA, HALCOM CA or AC NLB). Find out more about managing your taxes via the eDavki website at:<http://edavki.durs.si/OpenPortal/Pages/StartPage/StartPage.aspx>.
- at the Finance Office in person or by post.

A taxable person must file their tax return electronically through the eDavki system if they made more than ten such capital transactions – acquisitions made in previous years and taxable disposals made in previous years and in the preceding year, respectively.

The following taxable persons are exempt from filing a tax return:

- taxable persons who disposed of debt securities;
- taxable persons who disposed of equity holdings (other than debt securities) after 15 years of ownership;
- taxable persons who incurred a profit or loss on the first disposal of shares or equity holdings acquired in the process of ownership transformation of companies under the relevant regulations. The first disposal also includes the first disposal of inherited shares or equity holdings acquired by the testator in the process of the ownership transformation of companies under the relevant regulations;
- taxable persons who made a profit from the disposal of fund units which the holder had acquired by exchanging the shares of an authorised investment company or shares of an investment company created by transforming an authorised investment company in the process of mandatory transformation of authorised investment companies, or of an investment company created by transforming an authorised investment company into a mutual fund, or in the process of mandatory allocation of a part of the authorised investment company's assets to the a mutual fund within the time limit and pursuant to the regulations governing this area, provided that the taxable person has disposed of the fund units acquired in exchange for shares received in the process of ownership transformation of companies.

2. ENTERING DATA UNDER POINT 1 – CODE NUMBER OF TAX RETURN STATUS

By entering a corresponding number, the status of the submitted tax return is marked according to its content or purpose and in accordance with the provisions of Articles 62 to 64 of the [Tax Procedure Act \(ZDavP-2\)](#). Leave this box empty if the tax return is being filed for the first time, or complete it **only if the tax return is being filed pursuant to the provisions of the [ZDavP-2](#) that regulate the subsequent submission or correction of the tax return.**

Code 1

Taxable persons who miss the deadline for filing their tax return for justified reasons may, in accordance with Article 62 of the [ZDavP-2](#), apply to the competent tax authority for permission to file their tax returns after the due date. The application must state the reasons for delay and must be accompanied by evidence for their claims. Justified reasons are circumstances that could not be foreseen or avoided by the taxable person and which prevented them from completing or filing their tax return when due. The taxable person must file the application for permission to file their tax return after the due date within eight days after the reasons for the delay no longer obtain, but not later than within three months after the due date. As a general rule, the taxable person is required to enclose their tax return with their application for late submission of the return. If the

reasons preventing the completion or submission of the tax return still obtain, the taxable person may submit their late submission application without enclosing their tax return, but indicate the date by which their tax return will be submitted. If the permission to file the tax return after the due date is granted, the tax authority will issue a decision setting a new deadline for submission. A taxable person who files their tax return after the due date pursuant to Article 62 of the [ZDavP-2](#) must enter number 1 (submission after the due date) in the "Tax Return Status Code" box.

Code 2

If a taxable person misses the deadline for submitting their tax return but does not meet the conditions for submitting it after the due date, they may, according to Article 63 of the [ZDavP-2](#), submit their tax return on a self-declaration basis by no later than the date of being served with a tax assessment notice or the starting date of the tax audit proceedings or the starting date of the offence proceedings or the starting date of criminal proceedings. Submitting a tax return on a self-declaration basis is no longer possible when one of the circumstances from the preceding sentence occurs for the first time. According to Article 396 of the [ZDavP-2](#), a taxable person who submits their tax return on a self-declaration basis will not be charged with an offence if they pay the tax assessed by self-declaration. A taxable person may not submit a new self-declaration for liabilities for which they have already filed a self-declaration. A taxable person who submits their tax return on a self-declaration basis in accordance with Article 63 of the [ZDavP-2](#) should enter the code number "2" (self-declaration) in the "Code Number of Tax Return Status" box.

Code 3

In accordance with Article 64 of the [ZDavP-2](#), a taxable person may correct their tax return by no later than the date of being served with a tax assessment notice. A taxable person who corrects their tax return before being served with an assessment notice must enter the code number "3" (correction before service) in the "Code Number of Tax Return Status" box.

3. ENTERING DATA UNDER POINT 2 – INFORMATION ABOUT THE TAXABLE PERSON

Enter the taxable person's basic identification data (name, surname, tax identification number, residential address, email address, telephone number and country of residence).

4. ENTERING DATA UNDER POINT 3 – INFORMATION FOR ASSESSING CAPITAL GAINS TAX ON DISPOSAL OF SECURITIES AND OTHER HOLDINGS AND FUND UNITS

A taxable person should enter the number of specifications for individual types of equity disposed of in the year in which they are subject to the assessment of capital gains tax on the disposal of securities, other holdings and fund units.

5. ENTERING DATA UNDER POINT 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 ZDoh-2

In accordance with point 5 of paragraph two of Article 96 of the [Personal Income Tax Act – ZDoh-2](#), personal income tax is not paid on capital gains from the disposal of shares derived from 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, provided that this company had the status of a venture capital company throughout the duration of the taxable person's ownership of such share.

A taxable person must indicate if they wish to claim this exemption. If "YES", it will be considered that the taxable person had notified the tax authority of the disposal of their share derived from venture capital investment.

6. ENTERING DATA UNDER POINT 5 – REDUCTION OF POSITIVE TAX BASE FOR RETAINED LOSSES

A taxable person must enter information on losses brought forward from previous years and resulting from the disposal of shares, holdings or subscribed capital contributions acquired prior to the disposal of new shares, holdings or subscribed capital contributions on the increase of share capital through the company's assets.

7. ENTERING DATA UNDER POINT 6 – REDUCTION OF POSITIVE TAX BASE OR PROFITS FOR LOSSES FROM DISPOSAL OF PROPERTY

Data must be entered in Table 6 only when a taxable person claims the following:

- reduction of the positive tax base for capital gains on property disposal for the losses from the disposal of other property (in this case, the taxable person should enter data only under points 1, 2 and 6; in the case of property disposal abroad for which tax has been paid abroad, the taxable person should also provide data under point 7, unless they have already claimed a reduction for the tax paid abroad in their tax return for assessment of capital gains tax on disposal of property);
- reduction of the positive tax base for capital gains from disposal of securities, other holdings and fund units for losses from the disposal of property;
- reduction of the positive tax base for capital gains from the disposal of property for losses from the disposal of securities, other holdings and fund units.

A taxable person should enter data on profit and loss from the disposal of property in the year for which income tax is assessed.

A taxable person should enter the reference number, the date of filing the tax return on capital gains from disposal of property, the reference number of the tax authority's decision, the established amount of profit or loss and the amount of the assessed capital gains tax.

8. ENTERING DATA UNDER POINT 7 – CLAIMING TAX CREDIT OR EXEMPTION FOR TAX PAID ABROAD

When a **resident** taxable person earns capital gains from the disposal of securities, other holdings and fund units and such gains are subject to taxation outside Slovenia, they may claim a deduction of the tax credit paid abroad in their tax return for the assessment of capital gains tax on disposal of securities, other holdings and fund units.

When a taxable person claims credit for foreign tax on such gains in their tax return, appropriate evidence of tax payments outside the Republic of Slovenia, particularly of the amount of tax paid abroad, the taxable amount and information whether the amount of tax paid abroad is final and conclusive and actually paid. Appropriate evidence are documents issued by the tax authority of a foreign country or other documents that clearly prove the existence and payment of tax liability outside the Republic of Slovenia.

In Table 7, a resident taxable person must enter the type of capital gain generated abroad, the amount of tax paid abroad, and the name of the country in which the tax was charged and paid.

9. ENTERING DATA UNDER POINT 8 – CLAIMING CREDIT FOR SUBSEQUENT PAYMENTS PURSUANT TO POINT 4 OF PARAGRAPH SEVEN OF ARTICLE 98 OF THE PERSONAL INCOME TAX ACT (ZDOH-2)

In accordance with point 4 of the paragraph seven of Article 98 of the [ZDoh-2](#), a taxable person may claim credit for the subsequent payments they made as a partner on the establishment of a company subject to the provisions of the charter document, and were not reimbursed to the partner before the disposal or were not subject to the obligation of reimbursement.

If a taxable person made several subsequent payments to the same company or to a number of companies, data for each payment must be entered in a separate line.

A taxable person must enclose with their tax return the confirmations of payment and of any refunds of subsequent payments evidencing that the taxable person had made subsequent payments that they were not reimbursed to them, or that the reimbursement obligation did not arise before the disposal.

Subsequent payments made by a company member after the company was established in accordance with the provisions of the charter document and were not reimbursed to the partner before the disposal and were not subject to the obligation of reimbursement are not included in the expenses referred to in point 4 of paragraph seven of Article 98 of the [Zdoh-2](#) when:

1. the holding was acquired before 1 January 2003 and, in accordance with paragraph four of Article 152 of the [ZDoh-2](#), the purchase price of the holding is considered to be the market or book value as at 1 January 2006, and
2. the subsequent payment was made before 1 January 2006.

10. ENTERING DATA UNDER POINT 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 A DOUBLE TAXATION CONVENTION

A **non-resident** taxable person must indicate the paragraph and article of the [double taxation convention between the Republic of Slovenia and another country](#), on the basis of which they claim exemption from payment of capital gains tax on disposal of securities, other holdings and fund units pursuant to the provisions of the double taxation convention.

Non-resident taxable persons must enclose with their tax return a certificate of residence issued by the competent authority of the other state party to the convention as proof that the taxable person is resident of that other country in terms of the provisions of the double taxation convention between the Republic of Slovenia and that other country. Enter the name of the other state party to the convention and the date of issue of the certificate (dd.mm.yyyy).

11. ENTERING DATA IN THE SPECIFICATION OF SECURITIES AND FUND UNITS

The specification of individual types of securities or fund units is an integral part of tax return for capital gains tax on disposal of securities, other holdings and fund units.

The specification of securities must contain records of securities and fund units disposed of in a calendar year before the expiry of a fifteen-year period from the date they were acquired.

A taxable person must indicate in the specification the ISIN code, the ticker symbol or the designation of the security or fund unit or the name of the issuer of the security or fund unit.

In specifications of securities disposed of abroad, a taxable person must tick off the "YES" box if the capital gains tax was paid abroad.

In specifications completed for the disposed of securities that had been purchased prior to the acquisition of new shares for the increase of share capital from the company's assets, the taxable person must tick off the "YES" in order to later carry any potential losses forwarded to future tax years.

In specifications completed for securities disposed of abroad, the taxable person must tick off the "YES" box if the disposed of security of a foreign company was acquired through securities swap in accordance with Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares between companies of different Member States (OJ L 225, 20.8.1990, p. 142), as amended by Council Directive 2005/19/EC of 17 February 2005 (OJ L 58, 4.3.2005) and Council Directive 2006/98/EC of 20 November 2006 (OJ L 363, 20.12.2006), and state that such exchange of shares was not

declared as a disposal in the period in which it was carried out (i.e. that in the past, on exchange of shares, the taxable person postponed the assessment of the tax liability by their own decision).

In specifications completed for securities 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, provided that this company had the status of a venture capital company throughout the duration of the taxable person's ownership of such share, the taxable person must tick off the "YES" box in order to claim capital gains tax exemption.

Each acquisition and each disposal of a security or fund unit must be entered in the specification separately for each type of security or fund unit. Each acquisition of a security or a fund unit must be entered in a separate line by filling in the columns 1, 2, 3, 4, 5, 8 and 11. Each disposal of a security or a fund unit must be entered in a separate line by filling in the columns 6, 7, 8, 9 and 10.

In column 1, indicate the date of acquisition of the security or fund unit in chronological order, starting with the date of the first acquisition of the security or fund unit that was disposed of before the expiry of a fifteen-year period from the date of acquisition.

In column 2, indicate the method of acquisition according to the markings in the form.

In column 3, indicate the amount of securities or fund units acquired by transaction, as set out in the statement for each acquisition or other document evidencing the acquisition.

in column 4, indicate the purchase price on acquisition (per unit), achieved per transaction and evidenced by a sales or other contract, or demonstrated by other suitable evidence. Special rules regarding the determination of the cost of capital apply in the following cases:

- when capital was acquired by transfer from a deceased person to an heir or by a deed of gift, the cost of capital at the time of acquisition is considered to be the amount for which the inheritance and gift tax was assessed, and if no tax was assessed, the comparable market price of the capital at the time of acquisition;
- if an employer grants an employee the right to purchase or acquire shares for less than market price, the purchase value of a share is the comparable market price of the share on the date of acquisition of the share by the taxable person;
- when a taxable person acquires shares through share capital increase with a company's assets, the purchase price of the share so acquired is deemed to be nil;
- if the taxable person sold a share acquired through share capital increase with a company's assets in 2005 or 2006 and such increase was taxed as a dividend, the par value of the share upon conversion is considered as the purchase price of the share so acquired;
- if the fund units were acquired before 1 January 2003, the purchase price of fund units is their price as at 1 January 2006;
- if the securities were acquired before 1 January 2003, the purchase price of securities is their market price as at 1 January 2006, which the taxable person must prove by submitting appropriate evidence. In the absence of such evidence, the purchase price of securities is their book value as at 1 January 2006. If the actual purchase price of such securities, which the taxable person must prove by submitting appropriate evidence, is higher than the market price or the book value as at 1 January 2006, the actual purchase price is taken into account;
- if a fund unit was acquired by the holder by exchanging the shares of an authorised investment company or shares of an investment company created by transforming an authorised investment company in the process of mandatory transformation of authorised investment companies, or of an investment company created by transforming an authorised investment company into a mutual fund, or in the process of mandatory allocation of a part of the authorised investment company's assets to the a mutual fund within the time limit and pursuant to the regulations governing this area, a fund unit's purchase price is considered to equal the price determined on the basis of the purchase price of shares of an authorised investment company

or an investment company prior to ownership transformation or prior to the allocation of a part of assets, taking into account the swap rate at the time of the exchange of securities of an authorised investment company or an investment company for a mutual fund units;

- if a share of an authorised investment company or an investment company created by transforming an authorised investment company was acquired on the secondary market before 1 January 2003, the purchase price of the shares before the transformation or before the allocation of part of the assets is the comparable market price of the shares as at 1 January 2006.

The purchase price in a foreign currency is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of capital acquisition.

In column 5, indicate the amount of inheritance and gift tax paid by the taxable person on acquisition of the securities or fund units.

In column 6, indicate the date of disposal of security or fund unit shown in the sales or other contract or other supporting documents.

In column 7, indicate the amount of securities or fund units disposed of, as set out in the transaction statement or other document evidencing the disposal.

In column 8, indicate the amount of the calculated stock of securities or fund units. The stock of same-type capital must be carried according to the first in, first out (FIFO) inventory method.

In column 9, indicate the amount of disposed of securities or fund units per unit shown in the sales or other contract or other supporting documents.

The value of capital on the disposal date is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of capital disposal.

In column 10, indicate "YES" if the condition for reducing the positive tax base has been fulfilled and "NO" if this condition has not been fulfilled.

The negative difference (loss) achieved through capital disposal has no impact on reducing the positive tax base if:

- the taxable person acquires essentially same-type replacement capital or the right or obligation to acquire capital of the same type within 30 days before or after the disposal of capital;
- the taxable person disposes of capital and if a family member of the taxable person or a legal entity in which the taxable person holds an equity interest or a right to an equity interest of at least 25 percent as the value of all holdings or in the form of voting rights based on holdings in a specific person directly or indirectly acquires the same type of capital.

In column 11, enter the data on the reduced purchase price of a security only in the event of a prior early payment of an equity holding resulting from the reduction in a public limited company's share capital while the amount of securities remained unchanged. Therefore, in the event of subsequent disposals of a security, the value of which had previously decreased due to a decrease in a public limited company's share capital, but the number of securities remained unchanged, the reduced value of the security (e.g. EUR 3.0955) must be indicated in this column as the "purchase price on acquisition (per unit)", which represents the difference between the actual purchase price per unit of the security (e.g. EUR 5) and the product obtained by multiplying the actual purchase price per unit (e.g. EUR 5) by the percentage of share capital reduction (e.g. 38.09%). In such case, in column 4 indicate the purchase price on acquisition (per unit), achieved in a particular transaction and evidenced by a sales or other contract, or demonstrated by other suitable evidence. In the aforementioned case, the amount indicated would be EUR 5.

12. ENTERING DATA IN THE SPECIFICATION OF SECURITIES FOR SHORT SELLING

The specification of individual securities is an integral part of tax return for capital gains tax on disposal of securities, other holdings and fund units.

The specification must contain records of securities disposed of in a calendar year before the expiry of a fifteen-year period from the date of disposal.

A taxable person must indicate in the specification the ISIN code, the ticker symbol or the designation of the security or the name of the issuer of the security.

In specifications completed for securities for short selling transactions carried out abroad, a taxable person must tick off the "YES" box if the capital tax was paid abroad.

Every disposal and each acquisition must be entered in the specification separately for each type of security. Each disposal of a security must be entered in a separate line by filling in the columns 1, 2, 3 and 7. Each acquisition of a security must be entered in a separate line by filling in the columns 4, 5, 6, 7, 8 and 9.

In column 1, indicate the date of disposal of security shown in the sales or other contract or other supporting documents in chronological order starting with the date of first disposal of the security.

In column 2, indicate the amount of securities disposed of, as set out in the transaction statement or other document evidencing the disposal.

In column 3, indicate the price of the security on disposal (per unit), as set out in the statement of disposal or other document evidencing price on disposal.

The price of the security on the disposal in a foreign currency is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of security disposal.

In column 4, indicate the date of acquisition of the security in chronological order, starting with the date of the first acquisition of the security.

In column 5, indicate the method of acquisition according to the markings (A, B, C, D) indicated in the form.

In column 6, indicate the amount of securities acquired by transaction, as set out in the statement for each acquisition or other document evidencing the acquisition.

In column 7, indicate the amount of the calculated stock of securities.

In column 8, indicate the purchase price of the security on acquisition (per unit) acquired in a particular transaction, as set out in the statement for each acquisition or other document evidencing the purchase price on acquisition.

The purchase price of a security in a foreign currency is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of acquisition of the security.

In column 9, indicate the amount of inheritance and gift tax paid by the taxable person on acquisition of the security.

13. ENTERING DATA IN THE SPECIFICATION OF SECURITIES MANAGED BY A BROKERAGE FIRM UNDER A BROKERAGE CONTRACT

The specification of individual securities managed by a brokerage firm under a management contract is an integral part of the return for the assessment of capital gains tax on disposal of securities, other holdings and fund units.

The specification must be completed when a taxable person keeps separate records of the stocks of securities that are managed by a brokerage firm under a securities management contract.

The specification must contain records of securities disposed of in a calendar year before the expiry of a fifteen-year period from the date they were acquired.

A taxable person must indicate in the specification the ISIN code, the ticker symbol or the designation of the security or fund unit or the name of the issuer of the security or fund unit.

In specifications of securities disposed of abroad, a taxable person must tick off the "YES" box if the capital gains tax was paid abroad.

In specifications completed for the divested securities purchased before acquiring new shares for the increase of share capital from the company's assets, a taxable person must tick off the "YES" box in order to subsequently carry forward any losses to future tax years.

In specifications completed for securities disposed of abroad, the taxable person must tick off the "YES" box if a foreign company's security disposed of was acquired through securities swap in accordance with Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares between companies of different Member States (OJ L 225, 20.8.1990, p. 142), as amended by Council Directive 2005/19/EC of 17 February 2005 (OJ L 58, 4.3.2005) and Council Directive 2006/98/EC of 20 November 2006 (OJ L 363, 20.12.2006), and state that such exchange of shares was not declared as a disposal in the period in which it was carried out (that in the past, on exchange of shares, the taxable person postponed the assessment of the tax liability by their own decision).

In specifications completed for securities 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, provided that this company had the status of a venture capital company throughout the duration of the taxable person's ownership of such share, the taxable person must tick off the "YES" box in order to claim capital gains tax exemption.

Each acquisition and each disposal of a security must be recorded in the specification. Each acquisition of a security must be entered in a separate line by filling in the columns 1, 2, 3, 4, 5, 8 and 11. Each disposal of a security must be entered in a separate line by filling in the columns 6, 7, 8, 9 and 10.

In column 1, indicate the date of acquisition of the security in chronological order, starting with the date of the first acquisition of the security that was disposed of before the expiry of a fifteen-year period from the date of acquisition.

In column 2, indicate the method of acquisition according to the markings in the form.

In column 3, indicate the amount of securities acquired by transaction, as set out in the statement for each acquisition or other document evidencing the acquisition.

In column 4, indicate the purchase price on acquisition (per unit), achieved per transaction and evidenced by a sales or other contract, or demonstrated by other suitable evidence. Special rules regarding the determination of the cost of capital apply in the following cases:

- when capital was acquired by transfer from a deceased person to an heir or by a deed of gift, the cost of capital at the time of acquisition is considered to be the amount for which the inheritance and gift tax was assessed, and if no tax was assessed, the comparable market price of the capital at the time of acquisition;
- if an employer grants an employee the right to purchase or acquire shares for less than market price, the purchase value of a share is the comparable market price of the share on the date of acquisition of the share by the taxable person;
- when a taxable person acquires shares through share capital increase with a company's assets, the purchase price of the share so acquired is deemed to be nil;
- if the taxable person sold a share acquired through share capital increase with a company's assets in 2005 or 2006 and such increase was taxed as a dividend, the par value of the share upon conversion is considered as the purchase price of the share so acquired;
- if the securities were acquired before 1 January 2003, the purchase price of securities is their market price as at 1 January 2006, which the taxable person must prove by submitting

appropriate evidence. In the absence of such evidence, the purchase price of securities is their book value as at 1 January 2006. If the actual purchase price of such securities, which the taxable person must prove by submitting appropriate evidence, is higher than the market price or the book value as at 1 January 2006, the actual purchase price is taken into account;

- if a share of an authorised investment company or an investment company created by transforming an authorised investment company was acquired on the secondary market before 1 January 2003, the purchase price of the shares before the transformation or before the allocation of part of the assets is the comparable market price of the shares as at 1 January 2006.

The purchase price in a foreign currency is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of capital acquisition.

In column 5, indicate the amount of inheritance and gift tax paid by the taxable person on acquisition of the securities.

In column 6, indicate the date of disposal of security shown in the sales or other contract or other supporting documents.

In column 7, indicate the amount of securities disposed of, as set out in the transaction statement or other document evidencing the disposal.

In column 8, indicate the amount of the calculated stock of securities. The stock of same-type capital must be carried according to the first in, first out (FIFO) inventory method.

In column 9, indicate the amount of disposed of securities per unit shown in the sales or other contract or other supporting documents.

The value of capital on the disposal date is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of capital disposal.

In column 10, indicate "YES" if the condition for reducing the positive tax base has been fulfilled and "NO" if this condition has not been fulfilled.

The negative difference (loss) achieved through capital disposal has no impact on reducing the positive tax base if:

- the taxable person acquires essentially same-type replacement capital or the right or obligation to acquire capital of the same type within 30 days before or after the disposal of capital;
- the taxable person disposes of capital and if a family member of the taxable person or a legal entity in which the taxable person holds an equity interest or a right to an equity interest of at least 25 percent as the value of all holdings or in the form of voting rights based on holdings in a specific person directly or indirectly acquires the same type of capital.

In column 11, enter the data on the reduced purchase price of a security only in the event of a prior early payment of an equity holding resulting from the reduction in a public limited company's share capital while the amount of securities remained unchanged. ~~These data are essential for the correct taxation of capital gains in the event of subsequent disposal of securities.~~ Therefore, in the event of subsequent disposals of a security, the value of which had previously decreased due to a decrease in a public limited company's share capital, but the number of securities remained unchanged, the reduced value of the security (e.g. EUR 3.0955) must be indicated in this column as the "purchase price on acquisition (per unit)", which represents the difference between the actual purchase price per unit of the security (e.g. EUR 5) and the product obtained by multiplying the actual purchase price per unit (e.g. EUR 5) by the percentage of share capital reduction (e.g. 38.09%). In such case, in column 4 indicate the purchase price on acquisition (per unit), achieved in a particular transaction and evidenced by a sales or other contract, or demonstrated by other suitable evidence. In the aforementioned case, the amount indicated would be EUR 5.

14. ENTERING DATA IN THE SPECIFICATION OF SECURITIES FOR SHORT SELLING MANAGED BY A BROKERAGE FIRM UNDER A BROKERAGE CONTRACT

The specification of individual securities is an integral part of tax return for capital gains tax on disposal of securities, other holdings and fund units.

The specification must contain records of securities disposed of in a calendar year before the expiry of a fifteen-year period from the date of disposal.

A taxable person must indicate in the specification the ISIN code, the ticker symbol or the designation of the security or the name of the issuer of the security.

In specifications completed for securities for short selling transactions carried out abroad, a taxable person must tick off the "YES" box if the capital tax was paid abroad.

Every disposal and each acquisition must be entered in the specification separately for each type of security. Each disposal of a security must be entered in a separate line by filling in the columns 1, 2, 3 and 7. Each acquisition of a security must be entered in a separate line by filling in the columns 4, 5, 6, 7, 8 and 9.

In column 1, indicate the date of disposal of security shown in the sales or other contract or other supporting documents in chronological order starting with the date of first disposal of the security.

In column 2, indicate the amount of securities disposed of, as set out in the transaction statement or other document evidencing the disposal.

In column 3, indicate the price of the security on disposal (per unit), as set out in the statement of disposal or other document evidencing price on disposal.

The price of the security on the disposal in a foreign currency is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of security disposal.

In column 4, indicate the date of acquisition of the security in chronological order, starting with the date of the first acquisition of the security.

In column 5, indicate the method of acquisition according to the markings (A, B, C, D) indicated in the form.

In column 6, indicate the amount of securities acquired by transaction, as set out in the statement for each acquisition or other document evidencing the acquisition.

In column 7, indicate the amount of the calculated stock of securities.

In column 8, indicate the purchase price of the security on acquisition (per unit) acquired in a particular transaction, as set out in the statement for each acquisition or other document evidencing the purchase price on acquisition.

The purchase price of a security in a foreign currency is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of acquisition of the security.

In column 9, indicate the amount of inheritance and gift tax paid by the taxable person on acquisition of the security.

15. ENTERING DATA IN THE SPECIFICATION OF HOLDINGS IN COMMERCIAL COMPANIES, COOPERATIVES AND OTHER LEGAL FORMS OF BUSINESS

The specification of holdings in commercial companies, cooperatives and other legal forms of business is an integral part of tax return for capital gains tax on disposal of securities, other holdings and fund units.

The specification must contain records of holdings in commercial companies, cooperatives and other legal forms of business disposed of in a calendar year before the expiry of a fifteen-year period from the date they were acquired.

A taxable person must indicate in the specification the name of the commercial company, cooperative or other legal forms of business.

In specifications completed for the holdings disposed of abroad, a taxable person must tick off the "YES" box if the capital gains tax was paid abroad.

In specifications completed for the divested securities that had been purchased prior to the acquisition of new shares for the increase of share capital from the company's assets, the taxable person must tick off the "YES" in order to later carry any potential losses forwarded to future tax years.

In specifications completed for securities disposed of abroad, the taxable person must tick off the "YES" box if a foreign company's security disposed of was acquired through securities swap in accordance with Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares between companies of different Member States (OJ L 225, 20.8.1990, p. 142), as amended by Council Directive 2005/19/EC of 17 February 2005 (OJ L 58, 4.3.2005) and Council Directive 2006/98/EC of 20 November 2006 (OJ L 363, 20.12.2006), and state that such exchange of shares was not declared as a disposal in the period in which it was carried out (that in the past, on exchange of shares, the taxable person postponed the assessment of the tax liability by their own decision).

In specifications completed for holdings of a commercial company 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, provided that this company had the status of a venture capital company throughout the duration of the taxable person's ownership of such share, the taxable person must tick off the "YES" box in order to claim capital gains tax exemption.

Each acquisition and each disposal of an equity holding must be recorded in the specification. In a partnership, an increase in equity holding through capitalisation of profits is also considered as an acquisition of equity holding. Each acquisition of or increase in equity holding must be entered in a separate line by filling in the columns 1, 2, 3 and 4. Each disposal of an equity holding must be entered in a separate line by filling in the columns 5, 6, 7, 8 and 9.

In column 1, indicate the date of acquisition of an equity holding in a commercial company, cooperative and other legal forms of business in chronological order, starting with the date of the first acquisition of the holding notwithstanding whether an increase or decrease in such holding had already taken place in the past.

In column 2, indicate the method of acquisition according to the markings in the form.

In column 3, indicate the purchase price on acquisition or increase of the holding evidenced by a sales or other contract or document, or demonstrated by other suitable evidence. Special rules regarding the determination of the cost of capital apply in the following cases:

- when capital was acquired by transfer from a deceased person to an heir or by a deed of gift, the cost of capital at the time of acquisition is considered to be the amount for which the inheritance and gift tax was assessed, and if no tax was assessed, the comparable market price of the capital at the time of acquisition;
- if an employer grants an employee the right to purchase or acquire equity holdings for less than market price, the purchase value of an equity holding is the comparable market price of such holding on the date of acquisition by the taxable person;
- when a taxable person acquires an increased equity holding through share capital increase with a company's assets, the purchase price of the holding so acquired is deemed to be nil;
- if the taxable person disposed of a share acquired through share capital increase with a company's assets in 2005 or 2006 and such increase was taxed as a dividend, the par value of the share upon conversion is considered as the purchase price of the share so acquired;

- if the holdings were acquired before 1 January 2003, the purchase price of securities is their market price as at 1 January 2006, which the taxable person must prove by submitting appropriate evidence. In the absence of such evidence, the purchase price of securities is their book value as at 1 January 2006. If the actual purchase price of such holdings, which the taxable person must prove by submitting appropriate evidence, is higher than the market price or the book value as at 1 January 2006, the actual purchase price is taken into account;
- When a taxable person's holding in a partnership is increased by adding profits on or after 26 April 2014, the purchase price of the holding so increased is deemed to be nil (Constitutional Court Decision U-I-175/11-12 of 10 April 2014 (Official Gazette of the Republic of Slovenia [Uradni list RS], No 29/14 of 25 April 2014).

The purchase price of the holding in a foreign currency is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of capital acquisition.

In column 4, indicate the amount of inheritance and gift tax paid by the taxable person on acquisition of the holding.

In column 5, indicate the date of disposal of the holding shown in the sales or other contract or other supporting documents.

In column 6, indicate the amount of the holding disposed of holding expressed as a percentage the member's total holding in the company.

In column 7, indicate the amount of the holding (as stated) after disposal.

In column 8, indicate the amount of the holding disposed of as shown in the sales or other contract or other supporting documents. On the payment of the profit share to a partner of a partnership, which is deducted from their holding, enter the amount of such payment.

The holding amount on the disposal date is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of capital disposal.

In column 9, indicate "YES" if the condition for reducing the positive tax base has been fulfilled and "NO" if this condition has not been fulfilled.

The negative difference (loss) achieved through capital disposal has no impact on reducing the positive tax base if:

- the taxable person acquires essentially same-type replacement capital or the right or obligation to acquire capital of the same type within 30 days before or after the disposal of capital;
- the taxable person disposes of capital and if a family member of the taxable person or a legal entity in which the taxable person holds an equity interest or a right to an equity interest of at least 25 percent as the value of all holdings or in the form of voting rights based on holdings in a specific person directly or indirectly acquires the same type of capital.

16. ENTERING DATA IN THE SPECIFICATION OF SECURITIES FOR THE EVENT OF SHARE CAPITAL REDUCTION WITH AN UNCHANGED AMOUNT OF SECURITIES

The specification of individual securities in the event of share capital reduction with an unchanged amount of securities is an integral part of the return for capital gains tax on disposal of securities, other holdings and fund units.

The specification must contain records of securities whose quantity remained unchanged, but experienced a decrease in value due to a decrease in the share capital of a company, which is under the Personal Income Tax Act considered as disposal and the disposal occurred in a calendar year before the expiry of a fifteen-year period from the date they were acquired.

A taxable person must indicate in the specification the ISIN code, the ticker symbol or the designation of the security or the name of the issuer of the security.

In specifications of securities disposed of abroad, a taxable person must tick off the "YES" box if the capital gains tax was paid abroad.

In specifications completed for securities disposed of abroad, the taxable person must tick off the "YES" box if the disposed of security of a foreign company was acquired through securities swap in accordance with Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares between companies of different Member States (OJ L 225, 20.8.1990, p. 142), as amended by Council Directive 2005/19/EC of 17 February 2005 (OJ L 58, 4.3.2005) and Council Directive 2006/98/EC of 20 November 2006 (OJ L 363, 20.12.2006), and state that such exchange of shares was not declared as a disposal in the period in which it was carried out (i.e. that in the past, on exchange of shares, the taxable person postponed the assessment of the tax liability by their own decision).

Each acquisition and each disposal of a security must be entered in the specification separately for each type of security. Each acquisition of a security must be entered in a separate line by filling in the columns 1, 2, 3, and 4. Each acquisition of a security must be entered in a separate line by filling in the columns 6, 7, and 8.

In column 1, indicate the date of acquisition of the security in chronological order, starting with the date of the first acquisition of the security that was disposed of before the expiry of a fifteen-year period from the date of acquisition.

In column 2, indicate the method of acquisition according to the markings in the form.

In column 3, indicate the amount of securities acquired by transaction, as set out in the statement for each acquisition or other document evidencing the acquisition.

in column 4, indicate the purchase price on acquisition (per unit), achieved per transaction and evidenced by a sales or other contract, or demonstrated by other suitable evidence. Special rules regarding the determination of the cost of capital apply in the following cases:

- when capital was acquired by transfer from a deceased person to an heir or by a deed of gift, the cost of capital at the time of acquisition is considered to be the amount for which the inheritance and gift tax was assessed, and if no tax was assessed, the comparable market price of the capital at the time of acquisition;
- if an employer grants an employee the right to purchase or acquire shares for less than market price, the purchase value of a share is the comparable market price of the share on the date of acquisition of the share by the taxable person;
- when a taxable person acquires shares through share capital increase with a company's assets, the purchase price of the share so acquired is deemed to be nil;
- if the taxable person disposed of a share acquired through share capital increase with a company's assets in 2005 or 2006 and such increase was taxed as a dividend, the par value of the share upon conversion is considered as the purchase price of the share so acquired;
- if the securities were acquired before 1 January 2003, the purchase price of securities is their market price as at 1 January 2006, which the taxable person must prove by submitting appropriate evidence. In the absence of such evidence, the purchase price of securities is their book value as at 1 January 2006. If the actual purchase price of such securities, which the taxable person must prove by submitting appropriate evidence, is higher than the market price or the book value as at 1 January 2006, the actual purchase price is taken into account;

The purchase price in a foreign currency is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of capital acquisition.

In column 6, indicate the date of disposal of security shown in the sales or other contract or other supporting documents.

In column 7, indicate the amount of the calculated stock of securities. The percentage of reduction in share capital represents the key for recalculating the price of the security upon acquisition.

In column 8, indicate the amount paid out as a result of the reduced share capital. In this case, the amount paid out as a result of the reduced share capital represents the amount on disposal.

The purchase price in a foreign currency is converted into euros at the rate of exchange published by the Bank of Slovenia. Conversion is made at the rate ruling on the date of payment.

Further information is available on the website of the [Financial Administration of the Republic of Slovenia](#) or from the personal income tax call centre on: 08 200 1001.