



**PERSONAL INCOME TAX RETURN  
ON INCOME DERIVED FROM THE LEASE OF PROPERTY  
FOR THE YEAR \_\_\_\_\_**

**TAX RETURN STATUS** (enter the appropriate number)

To be completed only by a taxable person filing their tax return after expiry of prescribed period, as a self-declaration or as a correction of a tax return before the decision is served.

1: filed after deadline  
2: self-declaration  
3: correction of already filed tax return

| 2. INFORMATION ABOUT THE TAXABLE PERSON |                           |     |    |
|---|---------------------------|-----|----|
| Full name                               |                           |     |    |
| Address<br>(city, street, house no.)    |                           |     |    |
| Postcode and town                       |                           |     |    |
| Tax identification number               |                           |     |    |
| E-mail,<br>telephone number             |                           |     |    |
| Country of residence for tax purposes   | The Republic of Slovenia: | YES | NO |
|   | Other:                    |     |    |
| Nationality                             |                           |     |    |

| 3. INCOME INFORMATION  |                                  |     |    |     |    |     |    |     |    |
|--|----------------------------------|-----|----|-----|----|-----|----|-----|----|
| Serial property number                                       |                                  | I   |    | II  |    | III |    | IV  |    |
| A  | Income                           | €   |    | €   |    | €   |    | €   |    |
| B  | Flat rate costs                  | YES | NO | YES | NO | YES | NO | YES | NO |
| C  | Real costs                       | €   |    | €   |    | €   |    | €   |    |
| Č  | Duration of lease<br>(from – to) |     |    |     |    |     |    |     |    |
| Line D is to be filled in only if the property is subleased. |                                  |     |    |     |    |     |    |     |    |
| D  | Lease amount paid                | €   |    | €   |    | €   |    | €   |    |

| 4. CLAIMING A DEDUCTION OF TAX PAID ABROAD OR EXEMPTION (to be filled in only by the taxable person who indicated that they are resident of the Republic of Slovenia) |             |     |  |     |  |     |  |     |  |
|---|-------------|-----|--|-----|--|-----|--|-----|--|
| E   | Foreign tax | €   |  | €   |  | €   |  | €   |  |
| F   | Country     |     |  |     |  |     |  |     |  |
| G   | Exemption   | YES |  | YES |  | YES |  | YES |  |

| 5. INFORMATION ON PROPERTY |                                   |     |   |     |   |     |   |     |   |
|----------------------------|-----------------------------------|-----|---|-----|---|-----|---|-----|---|
| H                          | Type of property                  | N   | P | N   | P | N   | P | N   | P |
| I                          | Description of movable property   |     |   |     |   |     |   |     |   |
| J                          | Immovable property address        |     |   |     |   |     |   |     |   |
| K                          | Cadastral community code and name |     |   |     |   |     |   |     |   |
| L                          | Plot No. (land)                   |     |   |     |   |     |   |     |   |
| M                          | Ref. No. buildings                |     |   |     |   |     |   |     |   |
| N                          | Ref. No. part of building         |     |   |     |   |     |   |     |   |
| O                          | Agricultural/forest land          | YES |   | YES |   | YES |   | YES |   |

**6. EXEMPTION FROM INCOME TAX ON INCOME DERIVED FROM THE LEASE OF MOVABLE PROPERTY SUBJECT TO THE PROVISIONS OF THE INTERNATIONAL CONVENTION ON THE AVOIDANCE OF DOUBLE TAXATION OF INCOME (to be filled in only by taxable persons indicating that they are not residents of the Republic of Slovenia)**

I, the undersigned, hereby claim exemption from income tax for income derived from the lease of movable property subject to the provisions of Article\_\_\_\_\_, paragraph\_\_\_\_\_of the International convention on the avoidance of double taxation of income concluded between the Republic of Slovenia and\_\_\_\_\_, and I certify that:

- a) I am resident of\_\_\_\_\_in terms of the provisions of the international convention on the avoidance of double taxation concluded between the Republic of Slovenia and\_\_\_\_\_;
- b) the income from the lease of movable property does not belong to a permanent business unit or permanent base which I have in the Republic of Slovenia.

Please find attached hereto a certificate of residence issued by the competent body\_\_\_\_\_on\_\_\_\_\_, which shows that I am resident of\_\_\_\_\_in terms of the provisions of the International Convention on the Avoidance of Double Taxation concluded between the Republic of Slovenia and\_\_\_\_\_.

**7. ATTACHMENTS - List of enclosed documents and supporting documents (invoices, certificate of tax paid abroad, residence certificate, etc.).**

| Ref. No. | Description |
|----------|-------------|
|          |             |
|          |             |
|          |             |
|          |             |
|          |             |
|          |             |
|          |             |
|          |             |
|          |             |

**8. NOTES**

**9. ADDITIONAL INFORMATION ON LEASED BUILDINGS AND PARTS OF BUILDINGS FOR THE PURPOSES OF MAINTAINING THE REAL ESTATE MARKET REGISTER UNDER THE ZMVN-1** (Additional table contains information on individual rental transactions for buildings or parts of buildings in Slovenia.)

|          |  |                                      |           |                                      |           |                                      |           |                                      |           |
|----------|--|--------------------------------------|-----------|--------------------------------------|-----------|--------------------------------------|-----------|--------------------------------------|-----------|
| <b>P</b> | <b>Serial property number from table under point 3 and serial transaction number</b> |                                      |           |                                      |           |                                      |           |                                      |           |
| <b>R</b> | <b>Type of premises under lease*</b>   |                                      |           |                                      |           |                                      |           |                                      |           |
| <b>S</b> | <b>Type of lease transaction</b>   |                                      |           |                                      |           |                                      |           |                                      |           |
| <b>Š</b> | <b>Leased are (m2)</b>   |                                      |           |                                      |           |                                      |           |                                      |           |
| <b>T</b> | <b>Equipment</b>   | <b>YES</b>                           | <b>NO</b> | <b>YES</b>                           | <b>NO</b> | <b>YES</b>                           | <b>NO</b> | <b>YES</b>                           | <b>NO</b> |
| <b>U</b> | <b>Operating costs</b>   | <b>YES</b>                           | <b>NO</b> | <b>YES</b>                           | <b>NO</b> | <b>YES</b>                           | <b>NO</b> | <b>YES</b>                           | <b>NO</b> |
| <b>V</b> | <b>Other lessors</b>   | <b>YES</b>                           | <b>NO</b> | <b>YES</b>                           | <b>NO</b> | <b>YES</b>                           | <b>NO</b> | <b>YES</b>                           | <b>NO</b> |
| <b>Z</b> | <b>Date of contract/annex conclusion</b>   |                                      |           |                                      |           |                                      |           |                                      |           |
| <b>Ž</b> | <b>Agreed lease termination date</b>   |                                      |           |                                      |           |                                      |           |                                      |           |
| <b>X</b> | <b>Agreed monthly amount of lease</b>  |                                      | €         |                                      | €         |                                      | €         |                                      | €         |
| <b>Y</b> | <b>Information about the tenant - payer of the rent</b>                              | Name and surname/ name or company:   |           | Name and surname/ name or company:   |           | Name and surname/ name or company:   |           | Name and surname/ name or company:   |           |
|          |  | Address or headquarters:             |           | Address or headquarters:             |           | Address or headquarters:             |           | Address or headquarters:             |           |
|          |  | Citizenship/country of headquarters: |           | Citizenship/country of headquarters: |           | Citizenship/country of headquarters: |           | Citizenship/country of headquarters: |           |
|          |  | Tax or identification number         |           | Tax or identification number         |           | Tax or identification number         |           | Tax or identification number         |           |

|   |   |                                      |                                      |                                      |                                      |
|---|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Y | <b>Information about the tenant<br/>- payer of the rent</b> | Name and surname/ name or company:   | Name and surname/ name or company:   | Name and surname/ name or company:   | Name and surname/ name or company:   |
|   |   | Address or headquarters:             | Address or headquarters:             | Address or headquarters:             | Address or headquarters:             |
|   |   | Citizenship/country of headquarters: | Citizenship/country of headquarters: | Citizenship/country of headquarters: | Citizenship/country of headquarters: |
|   |   | Tax or identification number         | Tax or identification number         | Tax or identification number         | Tax or identification number         |
| Y | <b>Information about the tenant<br/>- payer of the rent</b> | Name and surname/ name or company:   | Name and surname/ name or company:   | Name and surname/ name or company:   | Name and surname/ name or company:   |
|   |   | Address or headquarters:             | Address or headquarters:             | Address or headquarters:             | Address or headquarters:             |
|   |   | Citizenship/country of headquarters: | Citizenship/country of headquarters: | Citizenship/country of headquarters: | Citizenship/country of headquarters: |
|   |   | Tax or identification number         | Tax or identification number         | Tax or identification number         | Tax or identification number         |

\*If several different types of premises are leased under one contract (e.g. apartment and a parking space), enter only the code of the main subject of the lease transaction under type of rented premises (in this case this is an apartment, therefore code 02 is entered).

Place and date \_\_\_\_\_ Signature \_\_\_\_\_

**10. CODE LIST (Additional information on leased buildings and parts of buildings for the purposes of maintaining the real estate market register under the ZMVN-1)**

**1 Type of leased premises**

| Code | Description                              |
|------|--|
| 01   | Residential house                        |
| 02   | Flat                                     |
| 03   | Parking space                            |
| 04   | Garage                                   |
| 05   | Office premises                          |
| 06   | Premises for dealing with clients        |
| 07   | Health care premises                     |
| 08   | Retail or service premises               |
| 09   | Catering establishment                   |
| 10   | Premises for sport, culture or education |
| 11   | Industrial premises                      |
| 12   | Tourist accommodation building           |
| 13   | Agricultural building                    |
| 14   | Technical or auxiliary premises          |
| 15   | Other types of leased premises           |
| 16   | Residence room or rooms                  |

**2 Type of lease transaction**

| Code | Description  |
|------|--|
| 21   | Lease of buildings or parts thereof on the open market   |
| 22   | Lease of buildings or parts thereof between related natural or legal persons                     |
| 23   | Lease of denationalised residential immovable property on the basis of an adm. or court decision |
| 24   | Lease of residential immovable property for rent determined by law                               |
| 25   | Other payment-based lease  |