



TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX PREPAYMENT FOR INCOME FROM PROPERTY RIGHT TRANSFER

1. CODE NUMBER OF TAX RETURN STATUS

(To be filled in only by a taxpayer, filing his tax return after expiry of the prescribed period, as a self-declaration or as a correction of a tax return before an assessment notice is issued)

(1 filed after the deadline,
2 self-declaration, 3 correction prior to
issue of assessment notice)

2. INFORMATION ABOUT THE TAXPAYER

(Name and surname) (Tax ID no.)

(Address: place, street, house number) (E-mail address)

(Postcode, name of post office) (Phone number)

Country of residence: Republic of Slovenia Other:

3. INFORMATION ABOUT INCOME PAYER

	Name and surname or firm	Address or registered office (city, street, house number, post)	Country	Tax or identification number
1.				
2.				

4. INFORMATION ABOUT INCOME FROM PROPERTY RIGHT TRANSFER

	Date of income	Code of income type	Income (EUR)	Foreign tax (EUR)	Country	The taxpayer is an author, performer, inventor or other person creating the object of property rights (tick as appropriate)
1.						Yes No
2.						Yes No

5. DECLARATION OF TAX LIABILITY OUTSIDE THE REPUBLIC OF SLOVENIA (complete only by the taxpayer who marked that he/she is a resident of the Republic of Slovenia)

Date of receipt of income	Code of income type	Income (EUR)	Foreign tax (EUR)	Country

I declare that the income derived from the transfer of property rights indicated in Table 5 is subject to tax outside the Republic of Slovenia (tick as appropriate):

- a foreign tax deduction
- exemption from income tax prepayment for income that is not subject to tax in the Republic of Slovenia in accordance with the _____ paragraph of Article _____ of the International convention on the avoidance of double taxation concluded between the Republic of Slovenia and _____.

6. REDUCTION OR EXEMPTION FROM PERSONAL INCOME TAX PREPAYMENT FOR INCOME DERIVED FROM TRANSFER OF PROPERTY RIGHT PURSUANT TO THE PROVISIONS OF THE INTERNATIONAL CONVENTION ON THE AVOIDANCE OF DOUBLE TAXATION OF INCOME (completed only by taxpayer who marked that he/she is not a resident of the Republic of Slovenia)

I, the undersigned, hereby claim exemption from income tax prepayment for income derived from property right transfer under _____ paragraph of Article _____ of the International convention on the avoidance of double taxation concluded between the Republic of Slovenia and _____ and hereby confirm that:

- a) I am a 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) Income from property right transfer does not belong to the permanent establishment or permanent base which I hold in the Republic of Slovenia,
- c) as at the date of disbursement of income from property right transfer I am entitled to the amount of the disbursed income from property right transfer.

Please find attached hereto a certificate of residence issued by the competent body _____ on _____, which shows that I am a 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

Attachments (list of documents or evidence attached to the taxpayers tax return):

- 1.
- 2.
- 3.

In/at....., date..... Signature of taxpayer.....

INSTRUCTIONS FOR FILLING OUT THE TAX RETURN FORM FOR PERSONAL INCOME TAX ASSESSMENT FOR INCOME DERIVED FROM TRANSFER OF PROPERTY RIGHT

0. INTRODUCTION

The taxpayer shall file a tax return for personal income tax assessment for income derived from transfer of property right with the tax authority within 15 days of receipt of income from transfer of property right when the income from transfer of property right is paid by a person which is not a person liable to pay tax according to Article 58 of the Tax Procedure Act (Official Journal of the RS, No. 13/11 – official consolidated text, 32/12, 94/12, 101/13 – ZDavNepr, 111/13, 22/14 – odl. US, 25/14 – ZFU, 40/14 – ZIN-B, 90/14 in 91/15; hereinafter referred to as ZDavP-2).

1. ENTERING THE CODE NUMBER OF TAX RETURN STATUS

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.**

Code Number 1

The taxpayer, having missed the deadline to file their tax return 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”.

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”.

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”.

2. ENTERING INFORMATION ABOUT THE TAXPAYER

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

3. ENTERING THE INFORMATION ABOUT INCOME PAYER

The taxable person should provide the information about income payer (name and surname or company name, address or registered office, country and tax identification number of the payer). If no tax identification number has been allocated to the payer according to the Tax Procedure Act and according to the Financial Administration Act (Official Journal of the RS, No. 25/14), the taxable person should indicate the number used for tax purposes in the payer's state of residence (tax identification number or other identification number). Indication of the tax identification number is not compulsory.

The taxable person should enter the information about payer, when there is more than one payer, in the same order as the information about income referred to in Point 4.

4. ENTERING THE INFORMATION ABOUT INCOME FROM PROPERTY RIGHT TRANSFER

The taxable persons should indicate the date of receipt of income in the format (dd/mm/yyyy).

In the column "**Income type code**" the taxable person should indicate the code for individual types of income derived from assignment of use or exploitation or from assignment of right to use or right of exploitation:

1. for material copyrights and material rights of the performer,
2. for invention, physical appearance of products, distinguishing marks, technical improvements, plans, formulas, procedures, similar rights or similar property and for information about industrial, commercial or scientific experiences notwithstanding whether they are protected by the law,
3. for personal name, pseudonym or image,

In the column "**Income (in EUR)**" the taxable person should enter the amount of income received in euro, rounded off to two decimal places. Foreign currency income should be converted into euro at the rate of exchange published by the Bank of Slovenia on the date of receipt of such income.

If the tax for income from the transfer of property rights was paid abroad, in the column "**Foreign tax (in EUR)**" the taxable person should enter the amount of foreign tax in euro, rounded off to two decimal places. The amount of foreign tax should be converted into euro at the rate of exchange published by the Bank of Slovenia on the date of receipt of such interest.

In the column "**Country**", the taxable person should enter the country in which the income was generated.

The taxable person should circle "yes" or "no" as appropriate notwithstanding whether it is the author, performer, inventor or other person as the originator of intellectual property right.

Normalised expenses are not recognised to a holder of intellectual property right that is not the author, performer, inventor or other person as the originator of intellectual property right. Normalised expenses are equally not recognised in cases of assignment of the right to use or exploit or assignment of the right to use or exploit a personal name, pseudonym or image.

5. ENTERING THE INFORMATION UNDER THE DECLARATION OF TAX LIABILITY OUTSIDE THE REPUBLIC OF SLOVENIA

In the tax return form for assessing personal income tax prepayment for income from the transfer of property rights, resident taxable persons receiving income derived from the transfer of property rights and where this income is subject to tax outside the Republic of Slovenia may claim a foreign tax deduction in accordance with the Personal Income Tax Act (Official Journal of the RS,

No 13/11 – official consolidated text, 9/11 – ZUKD-1, 9/12 – odl. US, 24/12, 30/12, 40/12 – ZUJF, 75/12, 94/12, 96/13, 29/14 – odl. US in 50/14) (abolition of double taxation of income under Chapter IX), or exemption from income tax prepayment for income that is not subject to tax in the Republic of Slovenia in accordance with the International convention on the avoidance of double taxation.

A resident taxable person should enter in Table 5 the information on income derived from the transfer of property rights indicated in Table 4 and is subject to tax outside the Republic of Slovenia.

Notwithstanding the possibility of claiming the foreign tax deduction or exemption from income tax prepayment for income derived from the transfer of property rights on the basis of the declaration of tax liability outside the Republic of Slovenia, the taxable person shall be recognised the tax deduction paid abroad also in an appeal against the informative income tax calculation or in the tax return form for assessing personal income tax prepayment. The same shall apply also for the claiming of an exemption, except if the taxable person claimed the exemption in the tax return form for assessing personal income tax prepayment for income from the transfer of property rights and the tax authority has already recognised the exemption in the decision issued on the basis of this tax return form.

6. ENTERING THE INFORMATION ON CLAIMING REDUCTION OR EXEMPTION FROM PERSONAL INCOME TAX PREPAYMENT FOR INCOME DERIVED FROM TRANSFER OF PROPERTY RIGHT PURSUANT TO THE PROVISIONS OF THE INTERNATIONAL CONVENTION ON THE AVOIDANCE OF DOUBLE TAXATION OF INCOME

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 prepayment for income derived from property right transfer.

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 country-signatory to the convention and the date of issue of the certificate (dd/mm/yyyy) should be entered.

7. ENTERING ATTACHMENTS

The taxable person should attach appropriate evidence in support of the information relating to the income derived from transfer of property rights (contract on material copyright use, notice of receipt of income of this kind from abroad, certificate of residence issued by the competent body of the other country-signatory to the convention, etc.).

