

INSTRUCTIONS FOR COMPLETING THE PROPERTY TAX RETURN FORM - business premises

The person liable for property tax is the owner or the user of property regardless of whether the subject of taxation is used by that person alone or is leased to other persons.

Liability for property tax on buildings arises on the conclusion of a sales agreement.

If a taxable person acquires a building/business premises through construction, tax liability arises on the issue of a certificate of occupancy. If the taxable person starts to use a building/business premises before the aforementioned certificate is issued, tax liability arises at the beginning of the use of the premises.

Taxable persons must file their property tax returns within 15 days of the date of acquisition of the building (through purchase, inheritance, donation, issuance of the certificate of occupancy) with the finance office in the area of which the property is situated and must notify the tax office of any change affecting the amount of their tax liability within 15 days. A tax return must be filed separately for each piece of property. Tax is assessed once a year in advance.

Taxable persons are required to complete the following:

- Part I of the tax return which relates to **the general information**;
 - The intended use of business premises requires an indication whether the premises is used as a workshop, shop, office, warehouse, shop window, parking space, etc.
 - If a taxable person is a joint owner of business premises, the taxable person is required to enter data on the remaining joint owners and joint ownership expressed as a percent

- Part II of the tax return relates to the information about the business premises (taxable persons are required to obtain this information by themselves by measuring the surface area of the business premises and by gathering other information about the premises, by using the information from the deed of acquisition of the building or the information from building documents; they may also use the information from the publicly accessible [real estate register](#) of the Slovenian Surveying and Mapping Authority. Instructions for correct measurement of premises can be found at the [Slovenian Surveying and Mapping Authority's website](#)).

- In Part III of the return taxable persons are required to provide the **information on the year of construction or renovation** and to circle **the appropriate construction methods or the materials and installations used and other particulars**.

Information must be provided in a legible and complete manner. Taxable persons may make their comments at the end of the return form.