REPUBLIKA SLOVENIJA
MINISTRSTVO ZA FINANCE
FINANČNA UPRAVA REPUBLIKE SLOVENIJE

TO BE COMPLETED BY THE TAX AUTHORITY
Ref. No. | | | | | |

REAL ESTATE TRANSFER TAX RETURN

Complete the basic form by entering data on the contracting parties and other general data about the legal transaction (the date of transaction, the type of transaction, the aggregate contract price). If the subject of the transaction is a single piece of property, enter the acqusition date of such property for each seller; if the subject of the transaction is two or more than two pieces of property, enter the acqusition date for the property which was acquired later.

If the number of boxes or lines does not suffice for entering data on the parties (BASIC TAX RETURN FORM) or data on the property that is the subject of the transaction (ANNEX 1 and ANNEX 2), fill in the data on additional sheets of the Appendix or Annex 1 and Annex 2. In the basic form indicate the number of sheets in your tax return.

Please also enclose the document on the basis of which property is being transferred and a proof of ownership unless it is recorded in the land register.

TAX RETURN STATUS

(To be completed only by taxable persons filing their returns after the expiry of the prescribed deadline, filing returns as a self-declaration or correcting their returns before the decision is served, by entering the appropriate number in the box below)

1 filed after expiry of deadline	
2 self-declaration	
3 correcting of already filed tax return if the decision has not been served yet	

SELLER 1

Full name/Name of legal person

Address

PIN/Reg. No.

or tax ID No. / VAT ID No.

Citizenship / Country of establishment

The taxable person is a resident of the Republic of Slovenia:

Yes No

Country of residence:

Type of contracting party - please circle:

01 natural person
02 sole trader*
03 company
04 state body
05 self-governing local community
06 other

Date of acquisition of property:

Day Month Year

BUYER 1

Full name/Name of legal person

Address

PIN/Reg. No.

or tax ID No./Vat ID No.

Citizenship/Country of establishment

The taxable person is a resident of the Republic of Slovenia:

Yes No

Country of residence:

Type of contracting party - please circle:

01 natural person
02 sole trader*
03 company
04 state body
05 self-governing local community
06 other

* or a self-employed individual

SELLER 2

Full name/Name of legal person

Address

PIN/Reg. No.

or tax ID No./VAT ID No.

Citizenship/Country of establishment

The taxable person is a resident of the Republic of Slovenia:

Yes No

Country of residence:

Type of contracting party – please circle:

01 natural person
02 sole trader*
03 company
04 state body
05 self-governing local community
06 other

Date of acquisition of property:

Date Month Year

BUYER 2

Full name/Name of legal person

Address

PIN/Reg. No.

or tax ID No./VAT ID No.

Citizenship/Country of establishment

The taxable person is a resident of the Republic of Slovenia:

Yes No

Country of residence:

Type of contracting party – please circle:

01 natural person
02 sole trader*
03 company
04 state body
05 self-governing local community
06 other

Type of transaction – please circle

01 Sale in the open market
02 Sale by voluntary public auction or other form of voluntry public sale
03 Sale by public auction or other form of public sale in enforcement proceedings, compulsory composition, bankruptcy or bankruptcy proceedings
04 Sale to family members, between related natural and legal persons or between related legal persons
05 Finance lease
06 Swap
07 Prescription
08 Construction across the property boundary
09 Value increase
10 Division of joint ownership
11 Right of superficies – establishment and transfer
12a Sale in lieu of expropriation
12b Statutory expropriation
13 Other

Date of transaction:

Day Month Year

Date of approval of transaction:[1]

Day Month Year

Total contract price: **€**

NOTES/SUPPORTING DOCUMENTS:

This return comprises____ sheets of Annex 1 (real estate data), _____sheets of Annex 2 (plots) and _____sheets of the Appendix (contracting parties). I declare that all information provided herein is true and accurate.

Contact data:

Telephone Email address

Telephone Email address

Date: Signatures of the sellers:

* or a self-employed individual

[1] Enter the approval date of the transaction only if the transaction has been approved by the relevant administrative body (agricultural land, pre-emptive right of the municipality, etc.)

ANNEX 1 – BUILDINGS WITH A PART OF A BUILDING or PARTS OF BUILDINGS that are the subject of the transaction

Instructions for completing the form:

IN ANNEX 1 according to code table : 1 TYPE OF PART OF BUILDING enter buildings with a part of building [2] or all individual parts of buildings that are the subject of the transaction based on data recorded in the property register. This building's number is not obligatory for buildings under construction which are not yet entered in the property register. The number of the part of the building is not obligatory for buildings for which only a part of the building is entered in the cadastre of buildings. Enter the code number or the name of the cadastral community.

1	2	3	4	5	6	7	8	9	10	11
Ref. No.	Type of building part	Municip ality	Code of cadastral community	Name of cadastral community	Building No.	Building part No.	Surface area sold	Proportion sold[4]	Year of construction	Construction stage [5]
	code table 1						m^2	(fraction)		code table 2
		Address								
		Address								
		Address								
		Address								
		Address								

[2] At least one part of the building is recorded for each building.

[3] It is the surface area of the building or of a part of the building indicated in the sales agreement or other property right transfer document.

[4] If a building with a part of the building or individual parts of the building are sold in full, enter 1/1, if only a part thereof is sold, enter the proportion sold in the form of a fraction (e.g. 1/2, 1/3, 7/12).

[5] To be entered only when the subject of the transaction is an unifinished building with a part of the building or a part of an unfinished building.

ANNEX 2 – PLOTS which are the subject of the transaction

Instructions for completing the form:
IN ANNEX 2 according to code table 3: TYPE OF LAND enter all plots which are the subject of the transaction. Indicate the code or name of the cadastral community.

1	2	3	4	5	6	7	8	9
Ref. No.	Type of land	Municipality	Code of cadastral community	Name of cadastral community	Plot No.	Proportion sold[6]	Permanent crop type [7]	Permanent crop age [7]
	code table 3					fraction	code table 4	

[6] If the plot is sold in full, enter 1/1, if only a part thereof is sold, enter a fraction (e.g. 1/2, 1/3, 7/12).

[7] To be completed only if the type of land is: 08 – land for agricultural use, on which permanent crops are sown or planted.

CODE TABLES

1 Type of part of a building

01	Residential house	detached – one- or-two-dwelling, semi-detached house, terraced
02	Flat	in a house , apartment block, tower block, etc.
03	Parking space	parking space in the building
04	Garage	in the building or stand-alone
05	Office space	offices
06	Customer service premises	post office, bank, public administration, etc.
07	Health care service premises	consulting room, outpatient clinic, specialist clinic, etc.
08	Commercial or service premises	shop, store, parlour, pharmacy, optics shop, laundry, etc.
09	Pub or restaurant	bistro, tavern, restaurant, bar, night club, disco, etc.
10	Premises for sports, cultural and educational activities	sports hall, lecture room, etc.
11	Industrial premises	factory, workshop, warehouse, etc.
12	Tourist accommodation facility	hotel, guest house, apartment, bungalow, vacation house, mountain lodge, etc.
13	Farming facility	agricultural building, stable, vineyard cottage, hayrack, etc.
14	Technical and ancillary premises	basement, wood shed, bicycle shed, staircase, attic, convenience warehouse, etc.
15	Other	service station, electricity generating olant, etc.

2 Construction stages

01	1st construction stage	foundations and foundation plate
02	2nd construction stage	basement plate for project including a basement
03	3rd construction stage	"covered with a roof", rough construction works, including roof structure and roofing
04	3rd extended stage	facade, windows, main and garage doors, basic landscaping works
05	4th construction stage	partition works, pavements, insulation, plaster, basic installations , massive staircases, ceramic tiles, interior doors
06	5th construction stage	painting works, parquet and plastic floorings, panelling, finished installations and other finishing works

3 Type of plot

01 Building plot for which a building permit has been issued

02 Fully serviced building plot (utility connections for water, elektricty and direct access to driveway)

03 Fully serviced or unserviced building land or land scheduled for building

04 Plot intended for the construction of transport or energy infrastructure (road, gas pipeline, etc.)

05 Land underlying a building or other building or a plot appertaining to a part of a building (land underlying a building, courtyard, driveway, garden, lawn, atrium house, etc.)

06 Plot through which runs a road or is occupied by a parking lot

07 Land for agricultural use (field, meadow, pasture)

08 Land for agricultural use on which permanent crops are sown or planted

09 Land for forest use (forest)

10 Infertile land or marshland or other useless land

4 Type of permanent crops

01	Vineyard	
02	Olive grove	
03	Intensively managed orchard – apple trees	
04	Intensively managed orchard – peaches	
05	Intensively managed orchard – other	neither apple nor peach trees
06	Hop field	
07	Extensively managed, i.e. meadow orchard	orchard not suitable for intensive productuion
08	Other permanent crops	area planted with one or more different types of perennial plants
09	Forest tree plantation	

ANNEX - CONTRACTING PARTIES

SELLER ☐

Full name/Name of legal person

Address

PIN/Reg. No.

or tax ID No./VAT ID No.

Citizenship/Country of establishment

The taxable person is a resident of Slovenia:

☐ Yes ☐ No

Country of residence:

Type of contracting party – please circle:

01 natural person
02 sole trader*
03 company
04 state body
05 self-governing local community
06 drugo

Date of acquisition of property:

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