

INSTRUCTIONS ON COMPLETING THE DR-03 FORM - Application for entry of a natural person's activity in the tax register

Legal basis

The DR-03 form - Application for entry of the natural person's activity in the tax register is based on Article 52 of the Financial Administration Act (Official Gazette of the Republic of Slovenia [Uradni list RS], no. 25/14) and on the Rules on keeping and maintaining the tax register.

Persons who have to complete the form:

The DR-03 form is completed by a natural person when submitting an application for the entry of activity in the tax register or when submitting an application for the entry of changes or supplementations of data about the activity contained in the application for entry in the tax register, i.e.:

A) A sole entrepreneur or other natural person who performs an activity and is entered in the Business Register of Slovenia is obliged within eight days after the entry in the Business Register of Slovenia to send to the financial administration data on: the number and location of business premises used to conducting activity and acquire income, business units abroad, capital investments in Slovenia and abroad, foreign accounts, associated persons or the bookkeeper.

The form must contain: tax number, personal name, company or name and data for entry, change or supplementation.

B) A natural person performing an activity who is not entered in the Business Register of Slovenia

A natural person who performs an activity and is entered in the Business Register of Slovenia submits an application for the entry of data on the execution of activities to the financial administration in eight days after the commencement of the activity.

Upon first application (entry) the applicant must state on the form: tax number, personal name, company or name and all information in connection with the natural person's performance of activity.

Upon application to make changes or supplementations regarding the activity, the following must be stated on the form: tax number, personal name, company or name and data being changed or supplemented.

C) A natural person that performs an activity for which no registration authority or other appropriate register exists

A natural person who performs an activity for which no registration authority or other record exists submits an application for entry in the tax register to the financial administration within eight days after the commencement of the activity.

Upon first application (entry) the applicant must state on the form: tax number, personal name, company or name and all information in connection with the natural person's performance of activity.

Upon application to make changes or supplementations regarding the activity, the following must be stated on the form: tax number, personal name, company or name and data being changed or supplemented.

Completing the form

Complete the form legibly in capital letters.

If the form has too few fields to enter individual items of data, please complete and attach another sheet (with fields or sections that are not contained in the form).

1. **Tax number:** tax number is entered.
2. **Personal name:** write your name in the first field and surname in the second.

3. **Company:** enter company or name.
4. **Abbreviated name of the company:** enter potentially abbreviated name of the company.
5. **Head office and address:** enter the address of the head office where the activity is performed.
6. **Phone and fax numbers, e-mail address:** enter all possible contact phone, fax numbers and e-mail addresses.
7. **Registration authority:** enter the authority that manages the register or any other record where the natural person that performs an activity is entered.
8. **Date of commencement of activity:** enter the date (day, month and year) of entry in another register or other record or the date of commencement of activity.
9. **Date of termination of activity:** enter the date (day, month and year) of deletion from another register or other record or the date of the cessation of activity.
10. **Registration number:** enter the registration number of the natural person's activity entered in another register or record.
11. **Type of activity:** enter the status that was acquired by the natural person with the entry in another register or another record (sole entrepreneur, professional athlete, journalist and similar). When the natural person is not entered in another register or record, enter the type of activity that is performed.
12. **Company registration number:** enter the company registration number that was used upon entry in the Business Register of Slovenia.
13. **Code of activity as per SCA:** enter the name and five number code of the main activity as per the Standard Classification of Activities (hereinafter: SCA), which is entered in the Business Register of Slovenia.
14. **Additional activities:** enter the names and codes of activities as per SCA, which the natural person implements in addition to the main activity.
15. **Data on business and other premises used to execute an activity and generate income:** enter the indication for entry (1) or deletion (2) of premises and location.
 (If business and other premises that are used for performing an activity and generating income comprise only **land**, under "location" write the name of the cadastral municipality and land plot numbers for all land plots.
 If the business and other premises that are used to perform activities and generate income comprise a **building**, under "location" enter the name of the municipality, settlement, street and house number, and the identification number of the building and the identification number of the part of the building.
 The number of the building and the number of the part of the building is determined by the Surveying and Mapping Authority upon the first entry of the building and parts of the building in the register of buildings.)
16. **Data on business units in Slovenia and abroad:** indicate whether you are applying for the entry (1) or deletion (2) of the business unit, the name of the business unit, the last three numbers of the company registration number, if the business unit is entered in the Business Register of Slovenia, the name and code of activity as per SCA if it differs from the main activity, and the address of the business unit. In the case of a business unit abroad, enter the name of the country in the address field.
17. **Data on domestic capital investments:** indicate whether the natural person is registering (1), changing (2) or deregistering (3) a capital investment. Then enter the tax number, name and the head office of the company subject to investment, the amount of capital investment and date (entry and exit).
18. **Data on foreign capital investments:** indicate whether the natural person is registering (1), changing (2) or deregistering (3) a capital investment. Then enter the name, head office and incorporation of company abroad, amount of investment and date (entry and exit).
19. **Data on authorised representatives:** enter data on the person who performs activity as a representative authorised by the natural person.
 Enter tax number, personal name and residence address.
 Under "type of representative", state one of the following types: legal representative, authorised representative or other.
 Under "limits of authorisation", enter the action for which the person who performs an activity authorises the representative (unlimited, submission of assessment and similar).
 Under "e-certificate", enter the potential certification authority for the digital certificate.

In the last line, enter the appropriate mark: (1) - if the authorisation has been granted, or (2) - if the authorisation has ceased, and appropriate date.

20. **Data on accounts abroad:** enter the numbers of all payment accounts open at banks or savings banks outside the Republic of Slovenia (in the IBAN structure if the bank uses IBAN), bank or savings bank's name (with SWIFT or BIC bank code), the country where the account is open, with the accompanying bank account opening and closing mark, i.e. (1) - for account opening, or (2) for account closure, and date.
21. **Associated persons:** indicate: (1) - origin of association or (2) – termination of association, tax number of the person with whom the natural person who performs an activity is associated and the date of association.
Bookkeeper: if business books are not kept by the natural person who is registering an activity with this form, enter the tax number, company or name of the person who will keep the natural person's books. Indicate (1) in the last line, when the person is registered, and (2) when the person is deregistered, and the date.
22. **Data on insolvency-related proceedings and compulsory wind-up proceedings or other cessation proceedings:** indicate the accompanying proceedings, i.e.: (1) - compulsory wind-up proceedings, (2) - personal bankruptcy and (3) - other types of cessation.
Besides the indication for the type of proceedings, enter the date of the final decision on the start of proceedings, the date of the final decision on the termination of proceedings and the method of termination of proceedings.
If any other termination type is involved, enter the type of termination involved in the last line.
23. **The number of employees and day of the month for the payment of income from employment:** state the number of employees at registration, the day of the month for the payment of income from employment.
24. **Other:** enter any data that are managed in the tax register or are connected with the entry in the tax register that were not included under previous items (or sections of the form) and if these data cannot be obtained by the tax authority from official registers, records or databases.

Records

The tax authority ex officio acquires certificates, extracts and other data on the facts from official records kept by state authorities, local community authorities or holders of public authority, and which have to be attached to the application for entry.

A natural person must also submit to the tax authority when entering the activity in the tax register a personal document proving their identity, and attach documents proving the credibility of data that are entered, changed or supplemented if the tax authority cannot obtain such data ex officio.

If the authorised representative of the natural person is submitting the application, they must also submit to the tax authority a personal document proving their identity, and attach the authorisation and documents proving the credibility of data that are entered, changed or supplemented if the tax authority cannot obtain such data ex officio.

Documents on which data are based include especially:

- personal document showing personal data of the natural person registering the activity,
- decision or other document on entry in another register or record,
- document showing the data on bank account(s) open abroad (e.g. bank card, contract on bank account opening, bank booklet etc.).