

## **INSTRUCTIONS ON COMPLETING THE DR-04 FORM - Application for entry of the legal entity in the tax register**

### **Legal basis**

The DR-04 form - Application for entry of the legal entity in the tax register is based on Article 53 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-04 form is completed by the legal entity when submitting an application for the entry of an 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) Legal entity, association of entities under foreign law and without legal personality, and other person who is entered in the court register, Business Register of Slovenia or any other register or record** is obliged to send to the financial administration within eight days after entry in the court register, Business Register of Slovenia or any other register or record data on: the number and location of business premises used to conduct activity and acquire income, business units abroad, capital investments in Slovenia and abroad, foreign accounts, associated persons, the bookkeeper and founders, partners or members.

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

**B) An entity without a head office or other form of registration in the Republic of Slovenia** submits to the financial administration an application for entry in the tax register before commencing activities in the territory of the Republic of Slovenia.

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

**Upon application for changes or supplementations, 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 data, please complete and attach another sheet (with fields or sections that are not contained in the form).

1. **Tax number:** enter the already allocated tax number; otherwise, this field is completed by the financial administration.
2. **Company** or name: enter company or name.
3. **Abbreviated name of the company:** enter potentially abbreviated name of the company.
4. **Head office and address:** enter the address of the legal entity (under 'post', enter post code and place of postal office).
5. **Phone and fax numbers, e-mail address:** enter all possible contact phone numbers, fax numbers and e-mail addresses.
6. **Registration authority:** enter the authority that manages the register or any other record where the legal entity is entered.
7. **Date of entry in the register** or start of commencement of activity: enter the date (day, month and year) of entry in the register or other record or the date of commencement of activity.
8. **Date of deletion from the register** or the conclusion of activity: enter the date (day, month and year) of deletion from the register or other record or the date of commencement of activity.
9. **Registration number:** enter the registration number of the legal entity in the register or other record.

10. **Company registration number:** enter the company registration number that was used upon entry in the Business Register of Slovenia.
11. **Legal organisational form:** enter the legal organisation form.
12. **Additional organisational form:** enter an additional organisational form of the legal entity if it exists.
13. **Code of activity as per the SCA:** enter the name and five number code of the main activity as per the Standard Classification of Activities which is entered in the Business Register of Slovenia.
14. **Additional activities:** enter the names and codes of activities as per the SCA which the legal entity implements in addition to the main activity.
15. **Data on residence:**
  - Write "yes" to indicate that the legal entity is a resident of the Republic of Slovenia.
  - Write "no" to indicate that the legal entity is not a resident of the Republic of Slovenia. In the latter case, enter the country of citizenship and the legal entity's (non-resident) identification number used for tax purposes in the country of residence.
16. **Data on business and other premises used to perform an activity and acquire income:** enter the indication for entry (1) or deletion (2) of premises and location.  
(If business and other premises that are used to perform an activity and generate 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 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.)
17. **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 the 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.
18. **Data on founders, partners or members:** enter data on founders, partners or members.  
Enter the tax number, name or company and address and country of residence or head office of the founder, partner or member.  
Under 'type and scope of liability', enter whether the data refer to the founder of the legal entity, its partner or member, and what their liability is, e.g. is not responsible, is liable with own property, is liable up to a certain amount and similar.  
Under 'capital amount', enter the amount of the share in capital (in EUR and in %).  
In the last line, indicate whether you are applying for entry (1) or exit (2) and date.
19. **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).
20. **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).
21. **Data on authorised representatives:** enter data on the person authorised by the legal entity for representation.  
Enter tax number, personal name and residence address.  
Under 'type of representative', enter one of the possible types, e.g. director, deputy director, procurator, chairman of the management board, member of the management board, receiver and similar.  
Under 'limits of authorisation', enter the action for which the legal entity authorises the representative, e.g.: unlimited representation, representation with the chairman of the management board, representation with other members of the management board 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.

22. **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.
23. **Associated persons:** (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.
24. **Bookkeeper:** enter the tax number, company or name of the person who will keep the legal entity's books.  
Indicate (1) in the last line, when the person is registered, and (2) when the person is deregistered, and the date.
25. **Data on insolvency-related proceedings and compulsory wind-up proceedings or other termination proceedings** Enter the accompanying indication, i.e. whether compulsory wind-up proceedings (1), bankruptcy (2), liquidation (3) or any other termination proceedings (4) are involved.  
In addition to the indication of 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.
26. **Data on status changes:** enter data on potential status changes, such as: merger (by acquisition), division (split-off), transfer of assets, change of legal organisational form and similar.
27. **The number of employees and day of the month for the payment of income from employment:** state the number of employees upon registration, the day of the month for the payment of income from employment.
28. **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.

Upon the entry of a legal entity in the tax register, the authorised representative must also submit to the tax authority a personal document proving their identity as a legal representative, and attach 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:

- certificate of capital investment, contract on the purchase of securities, extract of transactions made by the central securities clearing company, which show that the legal entity has an investment,
- certificate of residence issued by the competent authority of another country where the legal entity is resident,
- document showing the identification number for tax purposes that was issued in the country of residence,
- document of the competent (foreign) registration authority that shows the content and date of entry (or change or deletion) of a foreign company,
- document showing the data on legal representative(s) or foreign company founder(s),
- document showing the data on bank account(s) open abroad (e.g. bank card, contract on bank account opening, bank booklet etc.).