

INSTRUCTIONS FOR COMPLETING THE VESSEL REGISTRATION FORM

The tax on vessels is paid on vessels which are longer than five metres and recorded in registers pursuant to the acts governing navigation at sea and on inland waterways (except vessels under construction), on vessels which are longer than five metres, owned by residents of the Republic of Slovenia and meet the technical requirements for registration in the register of vessels, but are not registered, and on vessels which are longer than five metres, owned by residents of the Republic of Slovenia and meet the technical requirements for registration in the register of vessels, but are not registered since they are registered abroad.

The taxable person-owner of the vessel shall register a vessel that meets the requirements for registration in the registers of vessels established pursuant to the acts governing navigation at sea and on inland waterways, but is not recorded in such registers, within thirty days of acquisition.

The taxable person shall notify the tax office of any changes to the vessel that are subject to changes in his/her tax liability within thirty days of the change, unless he/she has already notified thereof the vessel registration authority or organisation. The taxable person shall notify the tax office of any changes to any other registration data unless they have been reported beforehand to the vessel registration authority or organisation.

No tax is required to be paid on vessels used for carrying out a registered activity, unless they are simultaneously used for private purposes and for the purposes of carrying out a registered activity, or unless the vessel has been purchased as an investment and for carrying out an activity.

1. Information about the taxable person

Please enter the information about the owner of the vessel, the share of ownership of the vessel and the information about any agents or users of the vessel.

In the case of joint ownership of the vessel, the person liable for tax is each owner or joint owner of the vessel, but the owners can designate by mutual agreement the person who will be entered in the tax records as representative and thus authorised to carry out all activities relating to the assessment of tax and the reporting of data to the tax office. In this case, this person's particulars must be entered in the registration form alongside the owner's particulars.

The person who uses the vessel based on a lease or rental agreement can also be a taxable person. In this case, the user's particulars must be entered in the registration form alongside the particulars of the owner. The indication of the user's particulars means that the user and the owner agree that the user is liable for tax, not the owner.

2. Vessel data and information

In the box "type of vessel" enter data required for the registry certificate or the acquisition document (sales agreement, invoice, customs declaration, statement of construction of the vessel with appropriate supporting documents, etc.) or evident from other relevant documents.

In the box "marking of the vessel" enter the registration mark and the name as shown in the registry certificate of other identification document if the vessel is registered; if it is not, enter "not registered".

In the box "intended use of the vessel" enter data from the registry certificate or data that would be entered on the vessel's registration (vessel for private use, vessel for private and commercial use, vessel as investment asset).

The registration number and the name of the record or register in which the vessel was registered is shown in the vessel's registry certificate if the vessel is registered; if it is not, enter "not registered".

Enter the length of the vessel in metres, with two decimal places, the year of construction and the date of acquisition shown in the registry certificate or in the acquisition document (sales agreement, invoice, customs declaration, statement of construction of the vessel with appropriate supporting documents, etc.) or evident from other relevant documents.

3. The vessel's drive information

The vessel's drive system information is to be entered for each drive type separately. For "drive type" enter the inboard and/or outboard drive code. The power of each drive type must be indicated in kilowatts. Enter also the information about the year of installation and manufacture of the vessel's drive system.

The vessel's drive system information is to be found in the registry certificate in the record of vessels and/or in the acquisition document (sales agreement, invoice, customs declaration, statement of construction of the vessel with appropriate supporting documents, etc.) or in other relevant documents.