



COMPLETED BY THE TAX AUTHORITY	
Reference number	

ANNEX 10

## TAX RETURN FORM FOR THE ASSESSMENT OF PERSONAL INCOME TAX ON CAPITAL GAINS FROM THE DISPOSAL OF REAL PROPERTY

### 1. CODE NUMBER OF TAX RETURN STATUS

(To be completed only by a taxable person filing their tax return after the expiry of the prescribed period as a self-declaration or as a correction of a tax return before an assessment notice is issued.)

(1 filed after the deadline, 2 self-declaration, 3 correction prior to the issue of assessment notice)

### 2. INFORMATION ABOUT TAXABLE PERSON

(name and surname)

(tax number)

(data on residence: city, street, house number)

(e-mail)

(postal code, post)

(phone number)

Country of residency:  
*(indicate appropriately)*

Republic of Slovenia

Other:

### 3. INFORMATION ABOUT REAL PROPERTY SUBJECT TO DISPOSAL

type of real property (CODE TABLE 1)	municipality	code of cadastral municipality	plot number	building number	building part number	address

### 4. INFORMATION ABOUT THE ACQUISITION OF REAL PROPERTY

date of acquisition	share of acquisition	method of acquisition (CODE TABLE 2)	purchase value of real property (PVRP)	COSTS				
				investments and costs of maintenance	inheritance and gift tax amount	real property transaction tax amount	appraisal costs (maximum EUR 188)	flat rate costs in the amount of 1% of the PVRP

TOTAL (PVRP plus costs) – up to 5 years of ownership: .....

TOTAL (PVRP plus costs) – from 5 to 10 years of ownership: .....

TOTAL (PVRP plus costs) – from 10 to 15 years of ownership: .....

TOTAL (PVRP plus costs) – from 15 to 20 years of ownership: .....

**5. INFORMATION ABOUT THE DISPOSAL OF REAL PROPERTY**

date of disposal	Method of disposal (CODE TABLE 2)	real property value at disposal (RPV)	COSTS		
			real property transaction tax amount	appraisal costs (maximum EUR 188)	flat rate costs in the amount of 1% of the RPV

TOTAL (RPV minus costs): .....

**6. EXEMPTION FROM PAYMENT OF PERSONAL INCOME TAX ON CAPITAL GAINS FROM THE DISPOSAL OF AN APARTMENT OR RESIDENTIAL HOUSE BASED ON POINT 2 OF THE SECOND AND FOURTH PARAGRAPH OF ARTICLE 96 OF THE PERSONAL INCOME TAX ACT (ZDoh-2)**

I hereby claim exemption for an apartment or residential house under point 3 of this tax return form (*indicate appropriately*):

No

Yes:  in its entirety  
 in part: (*indicate type and surface area*) \_\_\_\_\_

I, the undersigned, hereby declare that:

- I have disposed of an apartment or residential house – which comprises a maximum of two apartment units, including the adjoining land – where my permanent residence was registered (*or temporary residence if the form is completed by a citizen of an EU or EEA Member State that is not the Republic of Slovenia*) and I owned it as well as actually resided there for at least the three years prior to disposal;
- I did not use the apartment or residential house or a part for which the exemption is being claimed in connection with the performance of an activity (*the apartment or the residential house or any part thereof has been indicated in business records as an asset used for the requirements of an activity*) or let it.

**7. CLAIMING FOREIGN TAX CREDIT**

Foreign tax was paid upon the disposal of real property abroad in the amount of (in euros):

\_\_\_\_\_

**8. ATTACHMENTS AND COMMENTS**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

The tax return form encompasses \_\_\_\_ additional sheets. I hereby declare that all the information provided in the tax return form is true.

In/at....., date.....

.....  
 Signature of the taxable person

**CODE TABLE 1 – TYPE OF REAL PROPERTY:**

11 Residential house	15 Wooded land
12 Apartment	16 Agricultural land
13 Business premises	17 Other land
14 Building land	18 Other

**CODE TABLE 2 – METHOD OF ACQUISITION/DISPOSAL:**

21 Purchase/sale	24 Exchange
22 Gift	25 Other (e.g. prescription, denationalisation, court or administrative decision ...)
23 Inheritance	

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TOTAL (PVRP plus costs) – from 5 to 10 years of ownership: .....

TOTAL (PVRP plus costs) – from 10 to 15 years of ownership: .....

TOTAL (PVRP plus costs) – from 15 to 20 years of ownership: .....