ANNEX 2

# INSTRUCTIONS FOR COMPLETING THE FORM FOR ESTABLISHING RESIDENT STATUS UNDER POINT 4 OF ARTICLE 7(1) ZDoh‑2

In accordance with point 4 of Article 7(1) of the [Personal Income Tax Act (ZDoh-2)](http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4697), and without prejudice to Article 6 of that act, a liable person is a non-resident of Slovenia if they meet the following conditions:

* they are a natural person who will reside in Slovenia for the sole purpose of employment as foreign expert for work for which there is insufficient suitable staff in Slovenia;
* they have not been resident at any point during the 5 years prior to their arrival in Slovenia;
* they do not own real estate in Slovenia; and
* they will reside in Slovenia for a total of less than 365 days in two consecutive tax years.

A foreign expert is a foreign natural person (i.e. a person who is not a national of Slovenia) who is employed by an employer in Slovenia on the basis of a contract of employment, has specific knowledge that does not exist or exists to an insufficient extent in Slovenia, will reside in Slovenia for the purpose of their employment, and have at least a higher education or university qualification.

The liable person shall submit the duly completed form for establishing resident status to the tax authority. The form shall be submitted for completion to the central office of the [Employment Service of Slovenia](https://www.ess.gov.si/en/jobseekers). Enclose a completed ‘Establishment of resident status (Entering teh Republic of Slovenia)’ questionnaire with the form. The questionnaire can be obtained from the tax authority.

The liable person shall submit a form for establishing resident status to the tax authority before claiming any benefits under international treaties on the avoidance of double taxation.

# ENTERING PERSONAL DETAILS

The liable person shall enter the required personal details: name, tax number, tax year, details of residence in Slovenia (town, street, house number and postcode), telephone number, nationality, date of birth and date of arrival in the Republic of Slovenia (dd.mm.YYYY). Indicate as appropriate with a in the box before the words ‘Yes’ or ‘No’ whether you wish to receive official mail at the address indicated.


# ENTERING GENERAL INFORMATION

The liable person shall indicate as appropriate in the boxes before the words ‘Yes’ or ‘No’ whether they arrived in Slovenia for the sole purpose of employment as a foreign expert, whether they have been a

tax resident of Slovenia at any point during the 5 years prior to their arrival in Slovenia, whether they own real estate property in Slovenia, and whether they will reside in Slovenia for a total of less than 365 days in the current and the following tax year.

# ENTERING INFORMATION ON EMPLOYMENT IN SLOVENIA

The liable person shall enter the official name (name under which the employer operates) and address (or place of establishment) of the employer in Slovenia and the job and profession that they will perform with the employer in Slovenia.

The liable person shall indicate as appropriate with a  in the box before the words ‘Yes’ or ‘No’ whether they have a higher education or university qualification. If the answer is ‘yes’, indicate the type of education and the institution at which the education was received.

The liable person shall indicate as appropriate one of the following options with a  in the box: they are a foreign teacher, professor or assistant in an educational, cultural or scientific institution in Slovenia; they are a foreign researcher or scientist at a scientific research institution in Slovenia; they are a foreign expert in nuclear facilities or other nuclear energy institutions in Slovenia; they are another type of a foreign expert in Slovenia. The liable person shall enter the period of work with an employer Slovenia (from dd.mm.YYYY to dd.mm.YYYY) and indicate accordingly with a  in the box before the words ‘Yes’ or ‘No’ whether they have come to Slovenia for training and further training.

# EMPLOYER’S CONFIRMATION OF EMPLOYMENT OF A LIABLE PERSON IN SLOVENIA

The employer to whom the liable person submits a form for establishing resident status shall confirm the details on the work described as part of the information relating to the employment of the liable person in Slovenia and the accuracy and correctness of the other details provided on the form in their possession, append the stamp and signature of the responsible person and return the form to the liable person.

# CERTIFICATE FROM THE EMPLOYMENT SERVICE OF SLOVENIA CONCERNING THE EMPLOYMENT OF A FOREIGN NATIONAL

The central office of the Employment Service of Slovenia (ZZRS) to which the liable person submits the form for establishing resident status shall confirm that there is no prohibition on the employment of foreign nationals adopted by the Slovenian government in the region, field of activity or profession in which the individual is to be employed by marking the letter ‘a’. The ZZRS shall mark the letters ‘b’ and ‘i’ if the liable person has not been granted a work permit in the last 5 years, or the letters ‘b’ and ‘ii’ if a permit has been issued to the liable person in the last 5 years. In this case, the ZZRS shall also enter the period for which the work permit was issued. The ZZRS shall confirm the details provided on the form in its possession, append the stamp and signature of the responsible person and return the form to the liable person.