**INSTRUCTIONS FOR COMPLETING AN APPLICATION TO DETERMINE RESIDENCE STATUS UNDER THE PERSONAL INCOME TAX ACT (ZDOH-2) – ENTERING THE REPUBLIC OF SLOVENIA**

INTRODUCTION

A resident is liable for personal income tax on all income sourced in and outside Slovenia (i.e. worldwide income). A non-resident is liable for personal income tax on all income sourced in Slovenia.

Taxable persons (or persons subject to tax) are deemed to be a resident of Slovenia during any period of the tax year if, at that time, they meet any of the conditions or criteria laid down in Article 6 [of the Personal Income Tax Act, ZDoh-2](http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4697). All criteria for determining resident status are equivalent, meaning that a person is considered to be a resident of Slovenia if any one criteria listed in Article 6 ZDoh-2 is met. A person who does not meet any of the criteria set out in Article 6 ZDoh-2 or who meets any of the conditions set out in Article 7(1) or (2) of the [Personal Income Tax Act (ZDoh-2)](http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4697) is deemed to be a non-resident.

Residence status is arranged by submitting an application in the form of a stand-alone letter containing all the relevant facts, or in the form of the completed questionnaire ‘Application to determine residence status under the Personal Income Tax Act (ZDoh-2) – arrival in Slovenia’.

1. ENTERING AN INDIVIDUAL’S DETAILS

Taxable persons enter their personal details: full name, tax number, details of residence in Slovenia (town, street, house number and post code), email and telephone number, address abroad prior to arrival in Slovenia, date of arrival in Slovenia (dd.mm.YYYY). Taxable persons place an ‘x’ in the square next to the statement corresponding to their marital status (married, single or cohabiting), enter their date of birth (dd.mm.YYYY) and enter the tax year or period to which the application relates.

# ENTERING INFORMATION ON RESIDENCE IN SLOVENIA

Taxable persons enter the expected period of residence in Slovenia (number of days, months, years) and answer the following questions by circling YES or NO: whether they have come to Slovenia to reside permanently and do not intend to leave; whether they hold a permanent residence permit in Slovenia or have a registered place of permanent residence in Slovenia; and whether they hold a temporary residence permit in Slovenia or have registered a temporary place of residence in Slovenia.

# ENTERING THE REASONS FOR RESIDENCE IN SLOVENIA

Taxable persons place an ‘x’ in the box next to the statement corresponding to their reason for residence in Slovenia.

# REASON FOR ARRIVAL IN SLOVENIA

Taxable persons place an ‘x’ in the box next to the statement corresponding to their reason for arriving in Slovenia.

# TIES TO SLOVENIA

Taxable persons place an ‘x’ in the box next to the statement corresponding to their accommodation while in Slovenia.

If their spouse, dependent children or other dependent family members are going to reside with them in Slovenia, taxable persons should enter the names of the persons who will reside with them in Slovenia and their relationship to them.

Taxable persons place an ‘x’ in the relevant box and describe any other ties they have in Slovenia (e.g. if they hold a Slovenian passport or driving licence, if they own immovable or movable property in Slovenia, if they have a bank account or other investments in Slovenia, etc.).

# TIES TO ANOTHER COUNTRY

Taxable persons answer the question of whether they have a place of residence in another country by circling YES or NO.

If their spouse/cohabiting partner, dependent children and other dependent family members reside in another country, the taxable person enters the names of the persons residing in the other country and their relationship to them.

Taxable persons place an ‘x’ in the relevant boxes and in this way describe their ties to another country.

1. REASON FOR RESIDENCE OUTSIDE SLOVENIA BEFORE ARRIVAL IN SLOVENIA

If the taxable person left Slovenia in the past and is returning, he or she should indicate the reason for residing abroad before arriving in Slovenia by placing an ‘x’ in the relevant box.

# OTHER DETAILS

Taxable persons should provide any other information they consider may help the tax authority in determining their residence status in Slovenia.

# ATTACHMENTS

Taxable persons should provide any documentation or evidence, attaching it to the application. They must provide evidence for their statements (copy of Slovenian residence permit, copy of certificate of registration of residence in Slovenia, copy of tenancy agreement, copy of work permit, copy of employment contract) and submit additional evidence or provide additional explanations if the tax authority so requests.