

NAVODILO ZA IZPOLNJEVANJE OBRAZCA ZAHTEVKA ZA UVELJAVLJANJE VIŠJIH NORMIRANIH STROŠKOV ALI DEJANSKIH STROŠKOV NEREZIDENTA - NASTOPAJOČEGA IZVAJALCA ALI ŠPORTNIKA / INSTRUCTIONS FOR FILLING IN THE FORM OF THE CLAIM FOR EXERCISING HIGHER LUMP-SUM EXPENSES OR ACTUAL EXPENSES OF NON-RESIDENTS ENTERTAINERS OR SPORTSPERSONS

Zahtevke za uveljavitev višjih normiranih stroškov ali dejanskih stroškov pri ugotavljanju davčne osnove od dohodka iz dejavnosti lahko predloži nastopajoči izvajalec ali športnik, ki je nerezident in mu je plačnik davka v skladu z 68. členom Zakona o dohodnini (Uradni list RS, št. 13/11 – uradno prečiščeno besedilo, 9/12 – odl. US, 24/12, 30/12, 40/12 – ZUJF, 75/12, 94/12, 52/13 – odl. US, 96/13, 29/14 – odl. US, 50/14, 23/15, 55/15, 63/16 in 69/17; v nadaljevanju: ZDoh-2) izračunal, odtegnil in plačal davčni odtegljaj. / The claim for exercising higher lump-sum expenses or actual expenses at establishing of the tax base on income from business activities may be submitted by entertainers or sportspersons, who are non-residents and to whom payers of tax under Article 68 of the Personal Income Tax (Official Journal of the RS, no. 13/11 – Official Consolidated Text, 9/12 – dec. US, 24/12, 30/12, 40/12 – ZUJF, 75/12, 94/12, 52/13 – dec. US, 96/13, 29/14 – dec. US, 50/14, 23/15, 55/15, 63/16 and 69/17; hereinafter: ZDoh-2) have calculated, withheld and paid withholding tax. Davčni odtegljaj se izračunava, odteguje in plačuje od posameznega plačila, zmanjšane za normirane stroške v višini 30 % od posameznega plačila, po stopnji, določeni z zakonom, ki ureja davek od dohodkov pravnih oseb. Zavezanec nerezident, ki nima poslovne enote v Sloveniji, lahko pod določenimi pogoji uveljavlja višje normirane stroške (v višini 80 % od posameznega plačila), ali namesto normiranih stroškov posamezni aktivnosti v Sloveniji neposredno pripisljive dejanske stroške, ki se priznajo na podlagi dokazil. Višje normirane stroške ali dejanske stroške uveljavlja na podlagi dokazil in s pisnim zahtevkom v skladu s 311.a členom Zakona o davčnem postopku (Uradni list RS, št. 13/11 – uradno prečiščeno besedilo, 32/12, 94/12, 101/13 – ZDavNepr, 111/13, 25/14 – ZFU, 40/14 – ZIN-B, 90/14, 91/15, 63/16 in 69/17). Zahtevke vložijo pri davčnem organu v 30 dneh od izplačila dohodka ali v 30 dneh od zadnjega izplačila dohodka, če se dohodek za posamezno aktivnost izplačuje v več delih. / Withholding tax is calculated, withheld and paid from individual income deducted by the lump-sum expenses in the amount of 30% from individual income, at the rate determined by the law governing the corporate income tax. Taxpayers non-residents, who have no business units in Slovenia, may under certain conditions exercise higher lump-sum expenses (in the amount of 80% of individual income) or actual expenses, which are recognised on the basis of proof and which are directly attributed to individual activities in Slovenia. Higher lump-sum expenses and actual expenses are exercised on the basis of proof and written claim under Article 311.a of the Tax Procedure Act (Official Journal of the RS, no. 13/11– Official Consolidated Text, 32/12, 94/12, 101/13 – ZDavNepr, 111/13, 25/14 – ZFU, 40/14 – ZIN-B, 90/14, 91/15, 63/16 and 69/17). The claim is filed with the tax authorities in 30 days after payment of income or in 30 days after the last payment of income if income for individual activities is paid in several parts.

VPISOVANJE PODATKOV O PLAČNIKU DAVKA (1) / ENTRY OF DATA ABOUT THE PAYER OF TAX (1)

Davčni zavezanec vpiše podatke o izplačevalcu (ime in priimek oziroma naziv, naslov oziroma sedež, davčno številko). / Taxpayers enter data about payers (full name, address or seat, tax number).

VPISOVANJE PODATKOV O AKTIVNOSTI V ZVEZI S KATERO SE UVELJAVLJAJO DEJANSKI STROŠKI (2) / ENTRY OF DATA ABOUT ACTIVITIES IN CONNECTION WITH WHICH ACTUAL EXPENSES ARE EXERCISED (2)

Zavezanec v stolpec »**opis aktivnosti**« navede aktivnost, ki jo je opravil v Sloveniji (npr. nastop, športna prireditev) in na podlagi katere uveljavlja dejanske stroške. / Taxpayers state activities, which they have performed in Slovenia (e.g. performance, sports event) and on the basis of which they exercise actual expenses, into the following column: »Description of activities«.

V stolpec »**pravna podlaga**« zavezanec vpiše dokument (npr. pogodbo) na podlagi katerega je opravil aktivnost v Sloveniji. / Taxpayers enter documents (e.g. contracts), on the basis of which they have performed activities in Slovenia, into the following column: »Legal base«.

V stolpec »**datum ali obdobje opravljanja aktivnosti**« zavezanec navede dan ali obdobje, ko je opravljal aktivnost. / Taxpayers state the date or period, when they have performed activities, into the following column: »Date or period of performing activities«.

VPISOVANJE PODATKOV O PREJETEM DOHODKU NASTOPAJOČEGA IZVAJALCA ALI ŠPORTNIKA (3) ENTRY OF DATA ABOUT RECEIVED INCOME OF ENTERTAINERS OR SPORTSPERSONS (3)

Zavezanec vpiše »**datum izplačila dohodka**« v obliki (dd.mm.LLLL). / Taxpayers enter »Date of income payment« in the following form: »dd.mm.yyyy«.

V stolpec »**dohodek (v EUR)**« zavezanec vpiše znesek prejetega dohodka v evrih, zaokrožen na dve decimalni mesti. / Taxpayers enter the amount of income received in EUR, rounded up to two decimal places, into the following column: »Income (in EUR)«.

V stolpec »**znesek normiranih stroškov (v EUR)**« zavezanec vpiše znesek normiranih stroškov v evrih, ki jih je plačnik davka upošteval pri obračunu davčnega odtegljaja. / Taxpayers enter the amount of lump-sum expenses in EUR, which have been taken into consideration by payers of tax at withholding tax returns, into the following column: »Amount of lump-sum expenses (in EUR)«.

Znesek davka, ki ga je plačnik davka odtegnil od dohodka nastopajočega izvajalca ali športnika, zavezanec vpiše v stolpec »**davčni odtegljaj (v EUR)**«. / Taxpayers enter the amount of tax, withheld by payers of tax from income of entertainers or sportspersons, into the following column: »Withholding tax (in EUR)«.

VPISOVANJE PODATKOV O IZPOLNJEVANJU POGOJEV NEREZIDENTA ZA VIŠJE NORMIRANE ODHODKE (4) / ENTRY OF DATA ABOUT FULFILLMENT OF CONDITIONS OF NON-RESIDENTS FOR LUMP-SUM EXPENSES (4)

Zavezanec mora dokazati:

-da v davčnem letu pred davčnim letom prejema (izplačila) dohodka njegovi prihodki iz dejavnosti, ugotovljeni po pravilih oziroma predpisih njegove države rezidentstva, ne presegajo 50.000 eurov, ali

-da v davčnem letu pred davčnim letom prejema (izplačila) dohodka njegovi prihodki iz dejavnosti, ugotovljeni po pravilih oziroma predpisih njegove države rezidentstva, ne presegajo 100.000 eurov, če je bila pri zavezancu po pravilih oziroma predpisih njegove države rezidentstva obvezno zavarovana vsaj ena oseba za polni delovni čas, neprekinjeno najmanj pet mesecev.

Zavezanec ustrezno označi (X) eno od zgoraj navedenih možnosti.

/ Taxpayer non-resident must prove that in tax year before the tax year of received income the income from operations as determined under accounting rules of country of residence, does not exceed 50,000 euros or that income from operations as determined under accounting rules of country of residence, not exceeding 100,000 euros and was the person in accordance with the law governing pension and disability insurance, compulsory insured for at least one person full time, continuously for at least five months. Taxpayer marks one of the possibilities.

VPISOVANJE PODATKOV O DEJANSKIH STROŠKIH NASTOPAJOČEGA IZVAJALCA ALI ŠPORTNIKA (5) / ENTRY OF DATA ABOUT ACTUAL EXPENSES OF ENTERTAINERS OR SPORTSPERSONS (5)

Zavezanec lahko uveljavlja tiste stroške, ki jih je mogoče v celoti ali neposredno pripisati posamezni aktivnosti (npr. nastop, športna prireditev), dohodki katere se v Sloveniji obdavčijo z davčnim odtegljajem. / Taxpayers may exercise those expenses, which may be completely or directly attributed to individual activities (e.g. performance, sports event), income of which are in Slovenia taxed with withholding tax.

V stolpec »razčlenitev dejanskih stroškov (opis)« zavezanec vpiše podatke o plačanih računih, ki se glasijo na njegovo ime; datum računa, številko računa, dobavitelja, specifikacijo nakupa ali storitve. / Taxpayers enter data about paid invoices in their names: date of the invoice, number of the invoice, supplier and specification of the purchase or services, into the following column: »Breakdown of actual expenses (description)«.

V stolpec »znesek (v EUR)« zavezanec vpiše stroške v eurih, zaokrožene na dve decimalni mesti. / Taxpayers enter expenses in EUR, rounded up to two decimal places, into the following column: »Amount (in EUR)«.

PODATKI O ŠTEVILKI TRANSAKCIJSKEGA (OSEBNEGA) RAČUNA (6) DATA ABOUT THE NUMBER OF THE TRANSACTION (PERSONAL) ACCOUNT (6)

Zavezanec vpiše številko transakcijskega (osebnega) računa, na katerega se mu nakaže poračun davčnega odtegljaja. / Taxpayers enter the number of their transaction (personal) account, on which the withholding tax settlement is remitted.

PRILOGE (7) / DOCUMENTS ENCLOSED (7)

Zavezanec mora v primeru uveljavljanja višjih normiranih stroškov zahtevku predložiti:

- dokument (npr. pogodbo) na podlagi katerega je opravil posamezno aktivnost,
- dokazila o višini prihodkov iz dejavnosti v davčnem letu pred davčnim letom prejema (izplačila) dohodka, ki so ugotovljeni po pravilih oziroma predpisih njegove države rezidentstva (npr. potrdilo tujega davčnega organa, davčni obračun za preteklo leto),
- če prihodki iz dejavnosti iz prejšnje alineje presegajo 50.000 eurov (in so hkrati nižji od 100.000 eurov), se priložijo tudi dokazila glede obveznega zavarovanja vsaj ene osebe za polni delovni čas v davčnem letu pred davčnim letom prejema (izplačila) dohodka, neprekinjeno najmanj pet mesecev (npr. potrdilo tuje pristojne službe za pokojninsko in invalidsko zavarovanje).

/Taxpayers, when exercising higher lump-sum expenses, shall enclose a document (e.g. contract) with the claim, on the basis of which individual activities have been performed, proof of amount of income for operations in the tax year before the tax year of received income, as determined under the accounting rules of country of residence (e.g. certificate from foreign tax authority, tax return for the previous year) and proof of insurance for at least one person for full time continuously at least five months in the tax year before the tax year of received income

if the income exceeds 50.000 euros (but it is lower than 100.000 euros) (e.g. certificate from a foreign competent pension and disability insurance service).

Zavezanec mora v primeru uveljavljanja dejanskih stroškov zahtevku predložiti:

- dokument (npr. pogodbo) na podlagi katerega je opravil posamezno aktivnost,
- dokazila (račune) o nastanku dejanskih stroškov, ki se nanašajo na opravljanje posamezne aktivnosti.

/ Taxpayers, when exercising actual expenses, shall enclose a document (e.g. contract) with the claim, on the basis of which individual activities have been performed, and proof (invoices) of emergence of actual expenses, which refer to performing of individual activities.