**INSTRUCTIONS FOR COMPLETING AN APPLICATION TO DETERMINE RESIDENCE STATUS UNDER THE PERSONAL INCOME TAX ACT (ZDOH-2) – LEAVING 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.

A taxable person (hereinafter ‘liable person’) is 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 non-resident is deemed to be a person who does not meet any of the criteria set out in Article 6 ZDoh-2 or is a non-resident under Article 7 of the [Personal Income Tax Act (ZDoh-2).](http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4697)

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) – departure from Slovenia’.

1. ENTERING AN INDIVIDUAL’S DETAILS

The liable person enters their personal details: full name, tax number, details of residence prior to departure from Slovenia (town, street, house number and post office), email address and telephone number, address abroad and ID number for tax purposes in the other country, country in which they will reside, and date of departure from Slovenia (dd.mm.yyyy). The liable person places an ‘x’ in the square next to the statement corresponding to their marital status (married, single or cohabiting), enters their date of birth (dd.mm.yyyy) and enters the tax year or period to which the application relates.

1. ENTERING DETAILS OF RESIDENCE OUTSIDE SLOVENIA

The liable person enters the expected duration of residence abroad (number of days, months or years) and answers the following questions by circling YES or NO:

* whether they will leave Slovenia permanently and do not intend to return;
* whether they will visit Slovenia while residing in the other country.

If the liable person answers ‘YES’ to the last question, they must enter the duration and frequency of visits to Slovenia.

1. ENTERING REASONS FOR RESIDENCE OUTSIDE SLOVENIA

The liable person places an ‘x’ in the boxes next to the statements corresponding to their reasons for residence outside Slovenia.

1. REASON FOR LEAVING SLOVENIA

The liable person places an ‘x’ in the box next to the statement corresponding to their reason for leaving Slovenia.

1. TIES TO ANOTHER COUNTRY

If the liable person will also reside in another country, they indicate this by placing an ‘x’ in the relevant box.

If their spouse / cohabiting partner, dependent children or other dependent family members are going to reside with them in the other country, the liable person enters the names of those persons, their relationship to them, the date of their departure from Slovenia, the expected number of months of their residence abroad and their status abroad (employed, unemployed, other).

If the liable person’s children or other dependent family members will attend a foreign educational establishment, please enter the details of the establishment.

The liable person places an ‘x’ in the boxes next to the statements describing any other ties they may have to the other country (e.g. if they hold a passport or a driving licence issued by the other country, if they own immovable property in the other country or if they own a vehicle or a vessel registered in the other country, etc.).

1. TIES TO SLOVENIA

The liable person places an ‘x’ in the box next to the relevant statement and enters the ties they will have to Slovenia while residing in the other country.

1. REASON FOR RESIDENCE IN SLOVENIA BEFORE DEPARTURE TO ANOTHER COUNTRY

If the liable person has previously resided in another country and is returning, they place an ‘x’ in the box next to the statement corresponding to the reason for residence in Slovenia before departure to the other country.

1. OTHER DETAILS

The liable person provides other information that they consider may help the tax authority in determining their residence status in Slovenia.

1. ATTACHMENTS

The liable person indicates the documents or evidence that they are submitting with their application. The liable person must provide evidence of their statements (copy of the ID number for tax purposes in another country, copy of residence permit in another country, proof of registration of residence and health insurance in another country for themselves and other family members, copy of tenancy agreement, evidence of ownership of immovable property in another country, copy of employment contract, evidence of pursuit of an activity in another country, evidence of the registration of family members at a foreign educational institution) and must provide additional evidence or further explanations should the tax authority so request.