

## Notification to taxable persons upon departure from the Republic of Slovenia

Natural persons who deregister their permanent residence at the administrative unit when leaving Slovenia or report a temporary departure from Slovenia are required to arrange their residency status for tax purposes due to the change of residence, which may affect their residency status. To formally arrange the residency status in Slovenia, an individual must submit an application for determining residency status to the tax authority along with the relevant support documentation. An application to establish the residency status can also be submitted by completing the relevant questionnaire (arrival in the Republic of Slovenia / departure from the Republic of Slovenia), published on the FURS website in the section [Ugotovitev rezidentskega statusa po Zakonu o dohodnini – ZDoh-2](#) (Establishing the residency status under the Personal Income Tax Act – ZDoh-2).

The taxable person submits a form for establishing the residency status electronically through FURS services for electronic transactions called eDavki as one's own document, in person, or by mail to the financial office where the taxable person is entered in the tax register. The signed and scanned form can also be sent via email to the competent financial office. For faster processing of applications, we recommend that taxable persons under the jurisdiction of Novo Mesto Financial Office submit their applications to Velenje Financial Office, those under the jurisdiction of Brežice Financial Office to Hrastnik Financial Office, and those from Ptuj Financial Office to Kočevje Financial Office. Based on the submitted application and the established facts and circumstances affecting the residency status of a natural person, the tax authority issues a decision on the establishing of residency status. A natural person who receives a decision from the tax authority is required to inform income payers in Slovenia about the established or changed tax status and provide them with the decision from the tax authority.

Below we provide some useful information on who is considered a Slovene resident or non-resident and what the tax obligations are in such case.

A natural person is considered a Slovene resident if he/she meets any of the criteria from Article 6 of the [Zakona o dohodnini - ZDoh-2](#) (Personal Income Tax Act – ZDoh-2):

- persons with officially registered permanent residence in Slovenia, persons with the usual residence or the centre of their personal (partner, children) and economic interests in Slovenia (employment, activities, property, investments), persons who are present in Slovenia for more than 183 days at any time during the tax year,
- persons residing outside Slovenia due to employment in a diplomatic mission, consulate, international mission of Slovenia, or permanent representation of Slovenia to the European Union or to an international organization, as a public official with diplomatic or consular status, or their spouse or dependent family member who resides with that person. A resident is also considered to be an individual who has been a resident of Slovenia at any time during the past or current year and resides outside Slovenia due to performing the above-mentioned functions,
- public employees of the Republic of Slovenia, employed abroad or persons who were residents of Slovenia and reside outside Slovenia due to employment in the institutions of the European Communities, the European Central Bank, the European Investment Bank, or the European Investment Fund (including the spouses and dependent children of such an employee),
- persons who have been residents of Slovenia and reside outside Slovenia due to performing the function of a Member of the European Parliament.

If none of the criteria referred to in Article 6 of the ZDoh-2 is met, the person is considered a non-resident of Slovenia. Likewise, natural persons are considered non-residents according to Article 7 of the Personal Income Tax Act - ZDoh-2, namely:

- persons with diplomatic or consular status of a foreign country in Slovenia,
- persons working in Slovenia as employees or officials of an international organization,
- persons who are in Slovenia present due to employment at a diplomatic mission, consulate, or international mission of a foreign country in Slovenia,
- employees of EU institutions in Slovenia,
- persons who are employed in Slovenia as foreign experts for jobs for which there is not enough qualified professional staff in Slovenia,
- persons who reside in Slovenia solely for the purpose of studying or medical treatment,
- persons who, for periods from the year 2017 onwards, are considered residents under the ZDoh-2, but during this time are regarded solely as residents of another contracting state according to the international treaty on the avoidance of double taxation on income concluded by Slovenia.

Persons who are considered Slovene residents are liable for personal income tax payment on all income earned both within and outside Slovenia (i.e., on worldwide income). Non-residents of Slovenia are liable for personal income tax payment only on income that has its source in Slovenia. As a rule, only residents of Slovenia are entitled to tax allowances.

For detailed information as regards establishing residence for tax purposes, go to FURS website to the following detailed description: [Rezidentstvo po ZDoh-2, ZDDPO-2 in po mednarodnih pogodbah](#) (Residence under the ZDoh-2, ZDDPO-2 and international treaties) and to the description of life event: [Selim se v tujino](#) (I have moved or returned to Slovenia).