



## TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX FOR INCOME FROM RENTING OUT PROPERTY

### 1. CODE NUMBER OF TAX RETURN STATUS

(To be filled in only by a taxpayer, filing his tax return after expiry of the prescribed period, as a self-declaration or as a correction of a tax return before an assessment notice is issued)

(1 filed after the deadline, 2 self-declaration, 3 correction prior to issue of assessment notice)

### 2. INFORMATION ABOUT THE TAXPAYER

( Name and surname )	( Tax ID no. )						

((Address: town, street, house number)	( E-mail address )

Postcode, post office )	(Phone number)						

The taxpayer is a resident of the Republic of Slovenia:

- yes  
 no

Country of residence: \_\_\_\_\_

### 3. INFORMATION ABOUT THE PROPERTY AND INFORMATION ABOUT THE INCOME FROM RENTING OUT PROPERTY

		1.	2.	3.
1.	<b>Form of property</b>	movable/immovable property	movable/immovable property	movable/immovable property
2.	<b>Address of apartment, house, business premises ...</b>			
3.	<b>Identifier of immovable property</b>			
4.	<b>Description of movable property</b>			

5.	Amount of income received (in EUR)			
6.	Foreign tax (in EUR)			
7.	Country			
8.	Rental period (from – to)			
9.	Claiming flat rate expenses of 10 % (please encircle)	Yes/No	Yes/No	Yes/No
10.	Amount of actual costs (in EUR)			
11.	Breakdown of actual property maintenance costs, intended to maintain the utility value of the property (description, number and date of invoice)			
12.	Claiming an exemption under an international treaty (paragraph, article)			
<b>This part is to be completed only in the case of subletting the property</b>				
13.	Amount of rent paid for a sublet property			

#### 4. INFORMATION ABOUT THE PERSON PAYING THE INCOME – TENANT

		1.	2.	3.
1.	Name and surname or business name			
2.	Address or registered office (town, street, house number, post office)			
3.	Country			
4.	Tax ID or identification number			

**5. CLAIMING A DEDUCTION OR AN EXEMPTION OF THE TAX PAYED ABROAD**(to be completed only by the taxpayer who marked that he/she is a resident of the Republic of Slovenia)

Form of property (movable/immovable property)	Income (in EUR)	Foreign Tax (in EUR)	Country

**Income from renting property indicated in Table 5 was subject to tax outside the Republic of Slovenia. On the basis of this declaration I claim (tick as appropriate):**

- a foreign tax deduction
- exemption from income tax for income that is not subject to tax in the Republic of Slovenia in accordance with the paragraph \_\_\_\_\_ of Article \_\_\_\_\_ of the International treaty on avoidance of double taxation concluded between the Republic of Slovenia and \_\_\_\_\_.

**6. AN EXEMPTION FROM INCOME TAX FROM RENTING PROPERTY BASED ON THE PROVISIONS OF AN INTERNATIONAL TREATY ON AVOIDANCE OF DOUBLE TAXATION (to be completed only by a taxpayer who marked that he /she is not a resident of the Republic of Slovenia)**

The undersigned am claiming an exemption from income tax from renting movable property for income received, based on the provisions of Paragraph \_\_\_\_\_ of Article \_\_\_\_\_ of an international treaty on avoidance of double taxation between the Republic of Slovenia and \_\_\_\_\_ and am certifying that:

- a) I am a resident of \_\_\_\_\_ in terms of an international treaty on avoidance of double taxation between the Republic of Slovenia and \_\_\_\_\_
- b) Income tax from renting movable property does not belong to a permanent establishment or a fixed base, which I have in Slovenia.

I enclose the Certificate of residency, which was issued by the competent authority of \_\_\_\_\_, on the \_\_\_\_\_, which shows that I am a resident of \_\_\_\_\_ in terms of an international treaty on avoidance of double taxation between the Republic of Slovenia and \_\_\_\_\_.

\* \* \* \* \*

**7. ATTACHMENTS**

**Attachments** (list of documents which are attached to the Tax return):

- 1.
- 2.
- 3.

In/at ....., date ..... Signature of taxpayer: .....

# INSTRUCTIONS FOR FILLING OUT THE TAX RETURN FORM FOR PERSONAL INCOME FROM RENTING OUT PROPERTY

## 0. INTRODUCTION

- (1) The tax return for personal income tax assessment for income from renting property should be filed by taxpayers with the tax authority within 15 days of receiving income from renting property, when such income is paid by a person other than the person liable to pay tax under Article 58 of the Tax Procedure Act (Official Journal of the Republic of Slovenia, nos. 13/11 – official consolidated text, 32/12, 94/12, 101/13 – ZDavNepr, 111/13, 22/14 - OdlUs; hereinafter referred to as: ZDavP-2). The tax return can be filed also on the portal site eDavki, if the taxpayer possesses a digital certificate (SIGEN-CA, POŠTA@CA, HALCOM CA, A C NLB). More information on the electronic tax operations of eDavki is available on the web site: <http://edavki.durs.si/OpenPortal/Pages/StartPage/StartPage.aspx>.
- (2) Taxpayers receiving income from renting movable and immovable property for several months in a year shall file the tax return with the tax authority within 15 days from the date when the property was rented, but for the previous year no later than until January 15<sup>th</sup> of the current year.

## 1. ENTERING THE CODE NUMBER OF TAX RETURN STATUS

- (1) By entering a corresponding number, the status of the filed tax return is marked, according to its content or purpose and in line with the provisions of Articles 62 to 64 of the Tax Procedure Act. This field is left empty, if the tax return is being filed for the first time, or respectively, is completed only **in the case that the tax return is filed according to provisions of the Tax Procedure Act regulating the retrospective submission or correction of the tax return.**
- (2) **Code Number 1**  
The taxpayer, having missed the deadline to file their tax return for justified reasons, can submit a proposal to the competent tax authority for a retrospective filing of the tax return in line with Article 62 of the Tax Procedure Act. In this proposal, they shall state the reasons for their delay and present evidence for their claims. Justified reasons are circumstances which the taxpayer could not foresee or prevent and which made it impossible for him to complete or file their tax return within the prescribed time. The proposal for a retrospective filing has to be submitted by the taxpayer within eight days after these reasons for the delay have ceased to exist, but within a maximum of three months after the missed deadline. The taxpayer shall, as a rule, enclose their tax return to the submission for a retrospective filing. If the reasons preventing a completion or filing of a tax return still persist, the taxpayer can submit their proposal for a retrospective filing without enclosing their tax return, but they shall indicate a deadline, by which their tax return will be filed. If in that case, the tax authority allows them to file the tax return after the prescribed deadline, it defines a new deadline by issuing a decision. A taxpayer, filing their tax report after the prescribed deadline on the basis of Article 62 of the Tax Procedure Act, shall indicate the number 1 (filed after the deadline) under the heading "Code Number of Tax Return Status".
- (3) **Code Number 2**  
If a taxpayer has missed the deadline to file their tax report, but does not fulfil the conditions for filing the tax report after this prescribed deadline or if they have stated false, incorrect or incomplete information in their return, on the basis of which, the tax authority has already issued a tax assessment notice, they can, according to Article 63 of the Tax Procedure Act, file their tax report as a self-declaration no later than until the delivery of the assessment notice or until the beginning of the tax audit or respectively until misdemeanour or criminal proceedings are initiated.

According to Article 396 of the Tax Procedure Act, a taxpayer who files their tax return as a self-declaration is not charged with a misdemeanour, if they pay the tax, assessed on the basis of their self-declaration. A taxpayer cannot file a new self-declaration for liabilities, for which they have already filed a previous self-declaration. A taxpayer, filing their tax report as a self-declaration according to Article 63 of the Tax Procedure Act, shall indicate the number 2 (self-declaration) under the heading "Code Number of Tax Return Status".

(4) **Code Number 3**

A taxpayer can, in line with Article 64 of the Tax Procedure Act, correct the tax return which they have submitted to the tax authority. The tax return can be corrected no later than until the tax assessment notice is issued. A taxpayer, correcting their tax report before the issue of an assessment notice, shall indicate the number 3 (correction prior to issue of assessment notice) under the heading "Code Number of Tax Return Status".

## 2. ENTERING INFORMATION ABOUT THE TAXPAYER

- (1) Basic identification data (name and surname, tax identification number, residential address, telephone number, electronic address, residence and the country of residence) is to be entered under this heading.

## 3. ENTERING INFORMATION ABOUT THE PROPERTY AND ABOUT THE INCOME FROM RENTING OUT PROPERTY

- (1) Information about individual properties is entered into columns.
- (2) In the line entitled "**Form of property**", the taxpayer shall encircle whether they are renting out "**movable**" or "**immovable**" property.
- (3) In the line "**Address of apartment, house, business premises ...**" the taxpayer shall enter the street or quarter, house number, postal code and town. If movable property is rented, this field is left empty.
- (4) In the line "**Identifier of immovable property**", the taxpayer indicates the following:
- for plots of land: code of cadastral area, name of cadastral area and plot number,
  - for buildings: code of cadastral area, name of cadastral area, number of the building,
  - for a part of a building: code of cadastral area, name of cadastral area, number of the building, and number of the part of the building.
- If movable property is rented, this field is left empty.  
Required data can be obtained by **public inspection of immovable property information on the geodetic portal** <http://prostor3.gov.si/javni/login.jsp?jezik=sl>.
- (5) In the line entitled "**Description of movable property**", the kind of movable asset (equipment, furniture, mobile home or means of transport), its type and year of production is to be indicated.
- (6) In the line "**Amount of income received (in EUR)**", the total amount of the income is to be entered in euro, given to two decimal places, this being the total income received during the period of renting the property. Income received in a foreign currency is converted into euro with the exchange rate, published by the Bank of Slovenia on the day the income was received.
- (7) If the personal income tax from renting out property was paid abroad, then the amount of foreign tax is entered under "**Foreign tax (in EUR)**", given to two decimal places. The amount of foreign tax is converted into euro with the exchange rate, published by the Bank of Slovenia on the day the interest was received.
- (8) In the line "**Country**", the country is entered in which the income was generated.
- (9) In the line entitled "**Rental period (from – to)**", the taxpayer indicates the period of renting out the property in the form (dd.mm.yyyy – dd.mm.yyyy).
- (10) The taxpayer has the right to claim flat rate expenses of 10% or expenses for the maintenance of property, intended to maintain the utility value of the property (actual costs), if they were paid during the time when they rented out the above mentioned property. For maintenance costs to be considered in the tax assessment, the taxpayer has to submit invoices, addressed to their name and concerning the rented property. Actual costs are also

actual expenses from a reserve fund for the maintenance of a multi-storey dwelling. The amount of expenses from the reserve fund, written to the name of the taxpayer, are recognized for their tax assessment if they were paid in connection with the rented property and upon notification of the building manager, who distributes incurred maintenance costs among divided co-owners according to predetermined criteria and elaborates a scale for the assessment or calculation of these costs.

If the taxpayer rents out agricultural or wooded land, they can claim neither flat rate expenses nor expenses for the maintenance of the property, intended to maintain its utility value (actual costs).

- (11) In the line **“Claiming flat rate expenses of 10%”**, the taxpayer encircles **“yes”** if they wish to have flat rate expenses recognized or **“no”** if they wish to claim the amount of actual costs of maintenance. When claiming actual costs of maintaining the property, the taxpayer cannot simultaneously claim flat rate expenses of 10%.
- (12) When claiming actual costs of maintaining the property, the taxpayer has to break down these costs. In the line **“Amount of actual costs (in EUR)”**, the taxpayer enters the expenses in euro, given to two decimal places, on the basis of invoices. In the line **“Breakdown of actual property maintenance costs, intended to maintain the utility value of the property (description, number and date of invoice)”**, the taxpayer enters the information about paid invoices, addressed to their name: date of the invoice, number of the invoice, the supplier, the specification of the purchase or service. Maintenance costs with the amount in the invoice in a foreign currency are converted into euro with the exchange rate, published by the Bank of Slovenia on the day the costs were incurred.
- (13) In the line **“Claiming an exemption under an international treaty (paragraph, article)”** the taxpayer enters the number of the paragraph and the article of the international treaty on the avoidance of double taxation, concluded between the Republic of Slovenia and the country in which the income was made. On this basis a resident taxpayer claims the exemption on income tax from renting property.
- (14) The last line, **“Amount of rent paid for a sublet property”**, is completed only by taxpayers, who receive income from renting property by subletting it. The amount of the rent paid is entered in euro and is converted into euro with the exchange rate, published by the Bank of Slovenia on the day the rent was paid.

#### **4. ENTERING INFORMATION ABOUT THE PERSON PAYING THE INCOME – TENANT**

- (1) The taxpayer enters the information about the payer (name and surname or business name, address or registered office, country and tax identification number). If the payer does not possess a tax number according to the Tax Procedure Act and the Tax Administration Act (Official Journal of the Republic of Slovenia nos. 1/07 official consolidated text, 40/09 and 33/11), the number to be indicated is the number, used for tax purposes in the country of residence of the person paying this income (tax number or other identification number). It is not compulsory to provide information about this number.
- (2) If there are several payers of income, the taxpayer enters their data in the same sequence as the data about income in Table 3.

#### **5. ENTERING INFORMATION ABOUT CLAIMING A DEDUCTION OR AN EXEMPTION OF A FOREIGN PAID TAX**

- (1) A resident taxpayer, receiving income from renting out property, which is subject to tax outside of the Republic of Slovenia, can in their tax return for assessing personal income tax for income from renting property claim a foreign tax deduction according to the Personal Income Tax Act (Official Journal of the Republic of Slovenia, nos. 13/11 – official consolidated text) (elimination of double taxation of income according to Chapter IX) or they

can claim an exemption from income tax for income that is not subject to tax in the Republic of Slovenia in accordance with an international treaty on the avoidance of double taxation.

- (2) The resident taxpayer enters into Table 5 the information on income from renting out property as it is presented in table 3 and is subject to tax outside of the Republic of Slovenia.

#### **6. ENTERING INFORMATION ABOUT CLAIMING AN EXEMPTION OF INCOME TAX ON MOVABLE PROPERTY LEASING BASED ON THE PROVISIONS OF AN INTERNATIONAL TREATY ON THE AVOIDANCE OF DOUBLE TAXATION OF INCOME**

- (1) A **non-resident** taxpayer enters the number of the paragraph and the Article of the international treaty on the avoidance of double taxation between the Republic of Slovenia and another country. This is the base for claiming an exemption or a deduction of income tax on movable property leasing.
- (2) A non-resident taxpayer attaches the certificate of residence to the tax return. The certificate of residence is issued by the competent body of the other country, and it certifies that the taxpayer is a resident of that country for the purposes of the international treaty on the avoidance of double taxation between the Republic of Slovenia and the other country. The other Contracting state is to be entered and also the date (dd.mm.YY) of issuing the certificate.

#### **7. ENTERING ATTACHMENTS**

- (1) When claiming actual costs, the taxpayer shall enclose proofs of the costs incurred (invoices).
- (2) If more than three immovable or movable properties are rented, an additional tax return form is printed and marked as a component part of the same tax return, indicating the information about the taxpayer.