



TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX PREPAYMENT FOR INCOME FROM EMPLOYMENT OR INCOME FROM OTHER CONTRACTUAL RELATIONSHIPS FOR NON- RESIDENTS

1. CODE NUMBER OF TAX RETURN STATUS

To be completed only by a taxable person filing their tax return after the 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 the issue of assessment notice)

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2. INFORMATION ABOUT NON-RESIDENT TAXABLE PERSON

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(name and surname)	(tax number)																				
<hr/>	<hr/>																				
(data on residence: city, street, house number)	(e-mail)																				
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(postal code, post)	(phone number)																				

Country of residency: _____

- The taxable person is not an insured person under Articles 15 and 20 of the ZZZV (to be completed only if it concerns income for managing a business entity – income type code 1109/1108 or income received for copyright work within the scope of an employment relationship – income type code 1109/1106 and for income based on another contractual relationship, except in the case of income from personal supplementary work – income type code 1230)
- The taxable person is not included in the mandatory pension insurance system for full working or insured time and is not a retired person (to be completed only if it concerns income for managing a business entity – income type code 1109 or income received for copyright work within the scope of an employment relationship – income type code 1109, except in the case of income from personal supplementary work – income type code 1230)
- With regard to the payment of contributions, the legislation of other EU Member Country shall apply (to be completed only if it concerns income for managing a business entity – income type code 1109 or income received for copyright work within the scope of an employment relationship – income type code 1109, except in the case of income from personal supplementary work – income type code 1230)

3. INFORMATION ABOUT INCOME PAYER

	Reference number of the payer	1st payer	2nd payer	3rd payer
1.	Name and surname or firm			
2.	Address or head office (city, street, house number, post)			
3.	Country			

4.	Tax or identification number			
5.	Main employer	YES/NO	YES/NO	YES/NO

4. INFORMATION ABOUT INCOME FROM EMPLOYMENT

	Reference number of the payer from Table 3	Information about income received from payer under ref. no. _____	Information about income received from payer under ref. no. _____	Information about income received from payer under ref. no. _____
1.	Date of receipt of income			
2.	Payment for the month (mm.YYYY)			
3.	Payment for the period (from mm. YYYY to mm. YYYY)			
4.	Type of income			
5.	Income (in EUR)			
6.	Compulsory social security contributions (in EUR)			
7.	Country where work was done			
8.	Country/international organisation, income payer			
9.	*I hereby claim the exemption of income tax payment in accordance with the international convention on the avoidance of double taxation	YES	YES	YES
10.	Income shall be paid for:	a) a definite period: until and including _____ b) an indefinite period	a) a definite period: until and including _____ b) an indefinite period	a) a definite period: until and including _____ b) an indefinite period

5. INFORMATION ABOUT INCOME BASED ON OTHER CONTRACTUAL RELATIONSHIP

	Reference number of the payer from Table 3	Information about income received from payer under ref. no. _____	Information about income received from payer under ref. no. _____	Information about income received from payer under ref. no. _____
1.	Date of receipt of income			
2.	Payment for the month (mm.YYYY)			
3.	Type of income			
4.	Income (in EUR)			
5.	I hereby claim actual transport and overnight accommodation costs in the amount of (EUR) (it is mandatory to complete Table 6)			
6.	Compulsory social security contributions (in EUR)			
	Paid voucher for personal supplementary work (in			

	EUR)			
7.	Country where work was done			
8.	Country/international organisation, income payer			
9.	*I hereby claim the exemption of income tax payment in accordance with the international convention on the avoidance of double taxation	YES	YES	YES

*The statement below shall be made only if the taxable person claims the exemption of personal income tax payment under the ninth line in Table 4 or the eighth line in Table 5 of the international convention on the avoidance of double taxation of income:

In relation to claiming the exemption from personal income tax prepayment on income _____ (write type of income from Tables 4 and 5) based on the _____ paragraph of Article _____ of the international convention on the avoidance of double taxation concluded between the Republic of Slovenia and _____ I hereby confirm that:

- a) I was present in the country of work (Republic of Slovenia) during the subject period or periods for a period totalling to less than 183 days and
- b) income is paid by the employer who is not a resident of the country of work (Republic of Slovenia) or is paid in their name, and
- c) income does not burden the permanent business unit or permanent base of the employer in the country of work (Republic of Slovenia).

6. BREAKDOWN OF ACTUAL TRANSPORT AND OVERNIGHT ACCOMMODATION COSTS UNDER THE FIFTH LINE IN TABLE 5

	Distribution of actual transport and overnight accommodation costs (description)	Amount (in EUR)
1.		
2.		
3.		
4.		
5.		

7. ATTACHMENTS

Attachments (list of documents or evidence attached to the tax return form by the taxable person):

1. Please find attached hereto a certificate of residence issued by the competent body _____ on _____, which shows that I am a resident of _____ in terms of the provisions of the international convention on the avoidance of double taxation concluded between the Republic of Slovenia and _____.
- 2.
- 3.
- 4.
- 5.

In/at _____, date _____

Signature of the taxable person

INSTRUCTIONS ON COMPLETING THE TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX FOR INCOME FROM EMPLOYMENT AND BASED ON OTHER CONTRACTUAL RELATIONSHIP FOR NON-RESIDENTS

1. INTRODUCTION

The tax return form for assessing personal income tax prepayment for income from employment and income based on another contractual relationship shall be completed only by **non-residents**.

The tax return form for assessing personal income tax prepayment for income from employment and income based on other contractual relationship shall be submitted by a non-resident taxable person with the tax authority when the income is paid by an entity that is not a taxpayer under Article 58 of the Tax Procedure Act (Official Gazette of the Republic of Slovenia, no. 13/11 – official consolidated text, 32/12, 94/12, 101/13 – ZDavNepr, 111/13, 22/14 – Decision of the Constitutional Court, 25/14 – ZFU, 40/14 – ZIN-B, 90/14 and 91/15; hereinafter referred to as the "ZDavP-2"). Income from personal supplementary work in accordance with the Prevention of Undeclared Work and Unemployment Act (Official Gazette of the Republic of Slovenia, no. 32/14 and 47/15 – ZZSDT), which is under the Personal Income Tax Act (Official Gazette of the Republic of Slovenia, no. 13/11 – official consolidated text, 9/11 – ZUKD-1, 9/12 – Decision of the Constitutional Court, 24/12, 30/12, 40/12 – ZUJF, 75/12, 94/12, 96/13, 29/14 – Decision of the Constitutional Court and 50/14, hereinafter referred to as the ZDoh-2) considered as income based on other contractual relationship shall be entered by the taxable person, non-resident in the tax return at the tax authority also if income is received from a person that is also a taxpayer. The tax return may be filed via the eDavkiportal if the taxable person has a digital certificate (SIGEN-CA, POŠTA@CA, HALCOM CA, AC NLB). Please, find out more about the use of electronic tax operations via eDavki on the following website: <http://edavki.durs.si/OpenPortal/Pages/StartPage/StartPage.aspx>.

The tax return form for assessing personal income tax prepayment for income from employment and based on other contractual relationship shall be submitted by a non-resident at the tax authority within 15 days of the date of income payment.

2. ENTERING INFORMATION UNDER POINT 1 – CODE NUMBER OF TAX RETURN STATUS

By entering the appropriate number, you indicate the status of the filed return with regard to its content or purpose and in accordance with the provisions of Articles 62 to 64 of the ZDavP-2. The field shall not be completed when the first tax return is being submitted for the period, or **if it is submitted only when the tax return is submitted by claiming the provisions under ZDavP-2 that regulate the subsequent submission or correction of tax returns.**

Code 1

The taxable person, having missed the deadline to file their tax return for justified reasons, may submit a proposal to the competent tax authority to retrospectively file the tax return, in accordance with Article 62 of the ZDavP-2. In this proposal, they shall state the reasons for their delay and present evidence for their claims. Justified reasons are circumstances which the taxable person could not foresee or prevent and which made it impossible for him/her to complete or file their tax return within the prescribed time. The proposal for retrospective filing must be submitted by the taxable person within eight days after the reasons for the delay no longer obtain, but within a maximum of three months after the missed deadline. The taxable person shall enclose their tax return with the submission for a subsequent submission of the tax return. If the reasons preventing the completion or submission of a tax return still obtain, the taxable person may submit their proposal for a subsequent submission of the tax return without enclosing their tax return, but they must indicate the deadline by which their tax return will be submitted. If in such a case, the tax authority allows them to submit the tax return after the prescribed deadline, it defines a new deadline by issuing a decision. A taxable person submitting their tax return after the prescribed deadline on the basis of Article 62 of the ZDavP-2 should indicate the number 1 (filed after the deadline) under the heading "Code Number of Tax Return Status".

Code 2

If a taxable person has missed the deadline to submit their tax return but does not fulfil the conditions for submitting the tax return 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 may, according to Article 63 of the ZDavP-2, submit their tax return 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 offence proceedings or criminal proceedings are initiated. According to Article 396 of the ZDavP-2, a taxable person who submits their tax return as a self-declaration shall not be charged with an offence if they pay the tax assessed on the basis of their self-declaration. A taxable person may not submit a new self-declaration for liabilities for which they have already filed a previous self-declaration. A taxable person submitting their tax return based on self-declaration in accordance with Article 63 of the ZDavP-2 should indicate the number 2 (self-declaration) under the heading "Code Number of Tax Return Status".

Code 3

In accordance with Article 64 of the ZDavP-2, a taxable person may correct a tax return which they have submitted to the tax authority. The tax return may be corrected no later than the date when the tax assessment notice is issued. A taxable person correcting their tax return before the issue of an assessment notice should indicate the number 3 (correction prior to issue of assessment notice) under the heading "Code Number of Tax Return Status".

3. ENTERING INFORMATION UNDER POINT 2 – INFORMATION ABOUT THE NON-RESIDENT TAXABLE PERSON

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

The taxable person shall appropriately indicate information on obligatory insurance when they receive:

- a) income from employment, i.e. income for managing a business entity – income type 1109/1108 or income received for copyright work within the scope of an employment relationship – type of income 1109/1106, or
- b) income based on another contractual relationship under income type code 1230 other than personal supplementary work (see point 6 of this instruction), and
 - they are not included in the obligatory health insurance system or are not insured under Article 15 or they are not family members of the insured person in accordance with Article 20 of the Health Care and Health Insurance Act (Official Gazette of the Republic of Slovenia, Nos. 72/06 – official consolidated text, 114/06 – ZUTPG, 91/07, 76/08, 62/10 – ZUPJS, 87/11, 40/12 – ZUJF, 21/13 – ZUTD-A, 91/13, 99/13 – ZUPJS-C, 99/13 – ZSVarPre-C, 111/13 – ZMEPIZ-1, 95/14 – ZUJF-C and 47/15 – ZZSDT);
 - when they fulfil the conditions for obligatory pension and disability insurance based on another legal relationship under Article 18 of the Pension and Disability Insurance Act (Official Gazette of the Republic of Slovenia, Nos. 96/12, 39/13, 63/13 – ZIUPTDSV, 99/13 – ZSVarPre-C, 101/13 – ZIPRS1415, 44/14 – ORZPIZ206, 85/14 – ZUJF-B and 95/14 – ZUJF-C, hereinafter referred to as the "ZPIZ-2"); the taxable person fulfils the conditions for the insurance if, during the receipt of income they had no pension and disability insurance according to full working or insurance time under the provisions of Articles 14 through 17, Article 19 of ZPIZ-2 or were not voluntarily included in the obligatory insurance system under Article 25 of ZPIZ-2 and did not receive a pension; the taxable person fulfils the conditions for insurance under Article 18 of ZPIZ-2 also if the conditions for obligatory insurance were not fulfilled upon the payment, but were fulfilled in the period when the insured person worked within the scope of other legal relationship to which the income as defined in the tax return refers;
 - they are subject to the social security legislation of other EU Member State; in this case, the taxable person encloses with the tax return the form A1 – Certificate of Social Security Regulations, which is used for the taxable person, or any other appropriate evidence from the competent authority of the EU Member State which indicates that the social security regulations of that country apply to the taxable person.

4. ENTERING INFORMATION UNDER POINT 3 – INFORMATION ABOUT THE PAYER OF INCOME

Information about the individual payer of income shall be written in columns.

Write your name and surname or the firm in the line "**Name and surname or firm**".

Write the address or head office of the payer (city, street, house number, post) in the line "**Address or head office (city, street, house number, post)**".

Write the country of the income payer's head office in the line "**Country**".

Write the income payer's tax number allocated in the Republic of Slovenia in the line "**Tax or identification number**". If the payer has not been allocated a tax number under the ZDavP-2 and the Financial Administration Act (Official Gazette of the Republic of Slovenia, No. 25/14), the number that is used for tax purposes in the country of residence of the income payer shall be indicated (tax number or other identification number). Information about the aforementioned number is not mandatory. An income payer is an employer or other entity that pays income related to current or previous employment.

The taxable person should circle "YES" in the line "**Main employer**" if the employer is the main employer from whom the taxable person receives most income from employment, or "NO" if the employer is not an employer from whom the taxable person receives most of the income from employment.

5. ENTERING INFORMATION UNDER POINT 4 – INFORMATION ABOUT INCOME FROM EMPLOYMENT

Information on individual types of income received from an individual payer shall be written in columns. The reference number of the payer from the table under point 3 of the form shall be indicated in the first line. If there are two or more incomes received from the same payer, the reference number of the same payer must be repeated.

Write the date of receipt of income in the line "**Date of receipt of income**" (dd.mm.YYYY). Income is received when it is paid to the non-resident or provided to them for disposal in another way.

In the line "**Payment for the month (mm.YYYY)**" write the month and year for which the non-resident received the income from employment.

In the line "**Payment for the period (from mm.YYYY to mm.YYYY)**" write the period upon payment of income type 1101/1098 referring to annual back pay.

Enter the type of income from employment in the line "**Type of income**" by entering the appropriate code, i.e.:

1101/1001	Salary, salary compensation
1101/1098	Payment of salaries for a longer period (e.g. annual back pay)
1101/1127	Seafarer's income from employment,
1102	Bonuses; income as bonuses provided by the employer to the non-resident or family member of the non-resident
1102/1127	Seafarer's bonus from employment,
1103/1090	Annual leave allowance
1103/1127	Seafarer's annual leave allowance from employment,
1104/1103	Long-service awards, severance benefits paid upon retirement and solidarity assistance
1105	Premiums for voluntary supplementary pension and disability insurance
1107	Compensation from compulsory pension and disability insurance
1108	Compensation and other income from compulsory social security

1109/1106	Income received for performed copyright work within the scope of an employment relationship
1109/1108	Income received for managing a business entity
1110	Income for managing an enterprise (insurance basis 040); information about all income from managing an enterprise, including possible in-kind income (bonuses) and cost reimbursements higher than the non-taxed amount.

Write the gross income received in a specific calculation period (e.g. in one month), rounded up to two decimal places, in the line "**Income (in EUR)**". If the taxable person receives payment for several months, they should write the period to which the payment refers (from mm.YYYY to mm.YYYY) in the line under reference number 3 of this table) and declare the total amount of income received for several months cumulatively. The income in foreign currency shall be converted to euros according to the published Bank of Slovenia's rate of exchange which applied on the date when income from employment was received.

Write the amount of paid compulsory social security contributions in the line "**Compulsory social security contributions (in EUR)**" in euros, rounded up to two decimal places. If the taxable person pays compulsory social contributions abroad, they shall write the contributions that are comparable with compulsory social security contributions in the Republic of Slovenia.

The taxable person should write the country where work is performed in the line "**Country of employment**". If work is performed in two or several countries, all countries where the work is performed must be indicated.

Write the country or name of the international organisation which paid an individual type of income in the line "**Country/international organisation, income payer**".

In the line "**I hereby claim the exemption of the payment of income tax prepayment in accordance with the international convention on the avoidance of double taxation**" indicate "YES" if the non-resident claims the exemption of the payment of income tax prepayment that is not taxed in the Republic of Slovenia in accordance with the international convention on the avoidance of double taxation. If the taxable person claims exemption from paying personal income tax, a special statement as provided below the table in point 5 of the form must be completed – information on income based on another contractual relationship.

The taxable person writes in the line "**Income will be paid for**" whether they will receive income for a definite or indefinite time. If they will receive income for a definite period, they indicate the month up to, and including which, they will receive income (mm.YYYY).

6. ENTERING INFORMATION UNDER POINT 5 – INFORMATION ABOUT INCOME BASED ON OTHER CONTRACTUAL RELATIONSHIPS

Information on individual types of income received from an individual payer should be written in columns. The reference number of the payer from the table under point 3 of the form shall be indicated in the first line.

Income based on other contractual relationship shall be entered in the table under point 5 of the form, e.g.: income for copyright work or income for the implementation of copyright or folklore work regardless of the type of contract that is the basis for payment, meeting fees, remunerations to members of the supervisory board, payments to court experts, court appraisers or court interpreters, payments for occasional implemented work based on a call and with the means of the court or employer, income from implementing personal supplementary work and other. Any other income from individual independent transactions that is not considered as income from activity or in connection with an activity shall also be entered.

Write the date or receipt of income in the line "**Date of receipt of income**" (dd.mm.LLLL). Income is received when it is paid to the non-resident taxable person or provided to them for disposal in another way.

In the line "**Payment for month (mm.YYYY)**" write the month and year for which the non-resident received the income from employment.

Write the income type code in the line "**Type of income**", i.e. code 1230, for income based on other contractual relationship other than personal supplementary work.

Enter the personal supplementary work code under income from personal supplementary work, i.e.:

- 1230/1: Occasional assistance in the household, assistance with apartment or residential building cleaning, maintenance of adjacent external areas;
- 1230/2: Occasional assistance with farm work;
- 1230/3: Occasional care of children, assistance to the elderly, ill or disabled people at home, escorting persons who require care;
- 1230/4: Occasional lessons as assistance for completing school or study obligations;
- 1230/5: Occasional translating or proofreading;
- 1230/6: Occasional implementation of artistic or other cultural contents at private events;
- 1230/7: Occasional assistance with caring for pets at an animal owner's home;
- 1230/8: Production and sale of local crafts and arts, in accordance with the law governing crafts, which are not intended for consumption;
- 1230/9: Production of products not intended for consumption and which can be made predominantly manually or by traditional procedures at home, their repair and sale;
- 1230/10: Gathering and selling forest fruits and herbs in their basic form;
- 1230/11: Grinding of grains, burning of lime or charcoal in a traditional way, sale.

Write the gross income received in a specific calculation period rounded up to two decimal places, in the line "**Income (in EUR)**". The income in foreign currency shall be converted to euros according to the Bank of Slovenia's published rate of exchange which applied on the date when income based on other contractual relationship was received.

Write the amount of actual costs of transport and overnight accommodation in euros, rounded up to two decimal places, in the line "**I hereby claim actual costs of transport and overnight accommodation in the amount (EUR)**". In addition to 10 per cent flat rate expenses, the non-resident may also claim actual costs of transport and overnight accommodation. The actual costs of transport and overnight accommodation are recognised under the conditions and to the amount as stipulated in the Decree on the tax treatment of reimbursed work-related expenses and other income from employment (Official Gazette of the Republic of Slovenia, No. 140/06 and 76/08). Actual costs in foreign currency shall be converted to euros according to the Bank of Slovenia's published rate of exchange which applied on the date when costs incurred. The breakdown of actual costs of transport and overnight accommodation are entered in Table 6.

Write the amount of paid compulsory social security contributions in the line "**Compulsory social security contributions (in EUR)**" in euros, rounded up to two decimal places. If the taxable person pays compulsory social contributions abroad, they shall write the contributions that are comparable with compulsory social security contributions in the Republic of Slovenia. Write the amount of the paid voucher for personal supplementary work in the line "**Paid voucher for personal supplementary work (in EUR)**". This line shall be completed by the taxable person who performs personal supplementary work and is the taxable person for the payment of the voucher. This refers to the production and sale of local crafts and arts in accordance with the law governing crafts and which are not intended for consumption; the production of products not intended for consumption and which can be made predominantly manually or by traditional procedures at home, their repair and sale; gathering and selling forest fruits and herbs in their basic form; grinding of grains, burning of lime or charcoal in a traditional way and their sale.

The taxable person should write the country where work is performed in the line "**Country of employment**". If work is performed in two or several countries, all countries where the work is performed must be indicated.

Write the country or name of the international organisation which paid an individual type of income in the line "**Country/international organisation, income payer**".

In the line "**I hereby claim the exemption of the payment of income tax prepayment in accordance with the international treaty on avoidance of double taxation**" indicate "YES" if the non-resident claims the exemption of the payment of income tax prepayment that is not taxed in the Republic of Slovenia in accordance with the international convention on the avoidance of double taxation. If the taxable person claims exemption from paying personal income tax, a special statement as provided below the table in point 5 of the form must be filled in.

7. ENTERING INFORMATION UNDER POINT 6 – BREAKDOWN OF ACTUAL TRANSPORT AND OVERNIGHT ACCOMMODATION COSTS UNDER THE FIFTH LINE IN TABLE 5

In addition to 10 percent flat rate expenses the resident taxable person may claim actual costs of transport and overnight accommodation in connection to the implementation of work or services. These costs may be claimed based on the submission of evidence on their occurrence under the conditions and to the amount as stipulated in the Decree on the tax treatment of reimbursed work-related expenses and other income from employment (Official Gazette of the Republic of Slovenia, No. 140/06 and 76/08); hereinafter referred to as the: "Decree").

Work-related transport costs are granted to the taxable person under the conditions and to the amount under Article 3 of the Decree.

Business travel-related transport costs are granted to the taxable person under the conditions and to the amount under Article 5 of the Decree.

The costs of overnight accommodation are granted to the taxable person on the conditions and up to the amount stipulated in Article 6 of the Decree, i.e. to the amount of actually incurred overnight accommodation costs in relation to the implementation of work or service.

The method of proving actual costs is explained in the explanation "Claiming costs in connection with income from employment", published on the website of the Financial Administration of the Republic of Slovenia:

http://www.fu.gov.si/davki_in_druge_dajatve/podrocja/dohodnina/dohodnina_dohodek_iz_zaposlitve/ .

8. ENTERING INFORMATION UNDER POINT 7 – ATTACHMENTS

The taxable person shall submit appropriate evidence proving data on income from employment or income based on another contractual relationship (employment contract, payslip, contract on copyright work and similar).

Upon claiming actual costs, the taxable entity shall submit evidence on the occurrence of actual costs with the tax return.

If income from employment or income based on other contractual relationship is received from more than three payers or if a taxable person receives more than three different types of income from three different payers, an additional tax return shall be printed and appropriately indicated as part of the tax return that indicates information about the taxable person and payers.