



## TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX PREPAYMENT FOR INCOME BASED ON OTHER CONTRACTUAL RELATIONSHIPS FOR 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 RESIDENT TAXABLE PERSON

<hr/> <small>(name and surname)</small>	<table border="1"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											<hr/> <small>(tax number)</small>	<hr/> <small>(e-mail)</small>		
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- The taxable person is not insured according to Articles 15 and 20 of the ZZZVZZ
- The taxable person is not included in the mandatory pension insurance system for full working or insured time and is not a retired person.
- With regard to the payment of contributions, the legislation of other EU Member Country shall apply.

### 3. INFORMATION ABOUT THE 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			

### 4. INFORMATION ABOUT INCOME BASED ON OTHER CONTRACTUAL RELATIONSHIPS

Information about income received from 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.	Income code			
4.	Income (in EUR)			
5.	I hereby claim actual transport and overnight accommodation costs in the amount of (EUR)			
6.	Compulsory social security contributions			
	Paid voucher for personal supplementary work (in EUR)			
7.	Country where work was done			
8.	Country/international organisation, income payer			
9.	In accordance with the international convention on the avoidance of double taxation, I hereby claim:			
	a) foreign tax credit (in EUR)			
	b) exemption from the payment of income tax	YES	YES	YES
10.	Foreign tax credit under ZDoh-2 (in EUR)			

**5. BREAKDOWN OF ACTUAL TRANSPORT AND OVERNIGHT ACCOMMODATION COSTS UNDER THE FIFTH LINE IN TABLE 4**

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

**6. ATTACHMENTS**

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

- 1.
- 2.
- 3.

In/at \_\_\_\_\_, date \_\_\_\_\_

\_\_\_\_\_  
Signature of the taxable person

# **INSTRUCTIONS ON COMPLETING THE TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX FOR INCOME BASED ON OTHER CONTRACTUAL RELATIONSHIPS FOR RESIDENTS**

## **1. INTRODUCTION**

The tax return form for assessing personal income tax prepayment for income based on other contractual relationships shall be filled out **only by the residents** of the Republic of Slovenia (hereinafter referred to as the "residents"). The aforementioned tax return shall include income for work or a service; income received for copyright work; income for the implementation of copyright or folklore work, regardless of the type of contract and income from personal supplementary work.

The tax return form for assessing personal income tax prepayment for income based on other contractual relationship shall be submitted by a resident taxable person at 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 US, 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, 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 must be submitted by the taxable person – resident to the tax authority by the 15th day in the month for income received in the preceding month.

## **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 under 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 shall 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 must 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 shall 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 RESIDENT TAXABLE PERSON**

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

The taxable person shall appropriately indicate information on obligatory insurance when the income is not achieved based on personal supplementary work 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 ZPIZ2 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**

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 should 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.

#### **5. ENTERING INFORMATION UNDER POINT 4 – INFORMATION ABOUT INCOME BASED ON OTHER CONTRACTUAL RELATIONSHIPS**

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.

Income based on other contractual relationships shall be entered in the table under point 4 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 request by a court or employer and by using the court's or employer's assets, 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.YYYY).

In the line "**Payment for the month (mm.YYYY)**" write the calculation period when the work or service from other contractual relationship was performed or the period for which the income was received.

In the line "**Income type code**" enter:

1230 – Income based on a contractual relationship other than income from 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 care for pets at animal owner's home;
- 1230/8 – Production and sale of local crafts and arts in accordance with the law governing crafts and 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 income, rounded up to two decimal places, in 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 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 resident may also claim the actual costs of transport and overnight accommodation. The actual costs of transport and overnight accommodation are recognised on the conditions and to the amount 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 the table under point 5 of the form.

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 section "**In accordance with the international convention on the avoidance of double taxation I hereby claim:**" the resident shall claim:

- a. **foreign tax credit (in EUR)**. Here the foreign tax amount should be indicated in euros and rounded up to two decimal places. The foreign tax 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 was received. This is how the foreign tax credit is claimed in accordance with the international convention on the avoidance of double taxation;
- b. **The subject is exempt from the payment of income tax** by indicating "YES" if the taxable person claims exemption from paying income tax prepayment which is not taxed in the Republic of Slovenia in accordance with the international convention on the avoidance of double taxation.

The list of valid international conventions on the avoidance of double taxation of income and property is published on the website of the Financial Administration of the Republic of Slovenia in the section "Legislation":

[http://www.fu.gov.si/davki\\_in\\_druga\\_dajatve/podrocja/mednarodno\\_obdavcenje/](http://www.fu.gov.si/davki_in_druga_dajatve/podrocja/mednarodno_obdavcenje/).

Write the amount of foreign tax in euros, rounded up to two decimal places, in the line "**Foreign tax credit under ZDoh-2 (in EUR)**". The foreign tax 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 was received. This is how foreign tax credit is claimed in cases when there is no international convention on the avoidance of double taxation, i.e. in accordance with 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), i.e. abolition of the double taxation of income under Chapter IX of ZDoh-2.

Regardless of the possibility of claiming foreign tax credit or an exemption in the tax return form for assessing personal income tax prepayment for employment income or pension based on the statement on tax liability outside the Republic of Slovenia, the taxable person is granted the foreign tax credit upon the calculation and credit of income tax on an annual level only if the taxable person claims the tax credit paid abroad also in the claim against an informative assessment of income tax or the tax return for assessing income tax. The same shall apply to claiming the exemption, unless the taxable person claims exemption in the tax return for the assessment of income tax prepayment from employment or pension and if the tax authority acknowledges the exemption in a decision issued based on the tax return.

## **6. ENTERING INFORMATION UNDER POINT 5 – BREAKDOWN OF ACTUAL TRANSPORT AND OVERNIGHT ACCOMMODATION COSTS UNDER THE FIFTH LINE IN TABLE 4**

In addition to 10 per cent flat rate expenses, the resident taxable person may claim the actual costs of transport and overnight accommodation in connection with 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").

It should be circled in individual lines whether the resident taxable person is claiming the actual cost of transport or actual cost of overnight accommodation.

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

Transport costs related to business travel 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 the 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/](http://www.fu.gov.si/davki_in_druge_dajatve/podrocja/dohodnina/dohodnina_dohodek_iz_zaposlitve/).

## **7. ENTERING INFORMATION UNDER POINT 6 – ATTACHMENTS**

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

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

If income based on other contractual relationships is received from more than three payers or if a taxable person does three different types of personal supplementary work for 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.