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ENTRY INTO THE TAX REGISTER

Detailed description

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1.0 ENTRY OF THE INDIVIDUAL INTO THE TAX REGISTER (OBTAINING A TAX NUMBER FOR A NATURAL PERSON)

Natural persons are entered into the tax register:

- ex officio (natural persons with permanent or temporary residence in the Republic of Slovenia),
- by the financial office on the basis of application for entry into the tax register submitted by a natural person.

1.1 Entry of the natural person with permanent or temporary residence in the Republic of Slovenia into the tax register

A natural person with permanent or temporary residence in the Republic of Slovenia shall be registered in the tax register ex officio by the financial office on the basis of data from the Central Population Register.

If the Central Population Register does not contain all information necessary for entry into the tax register, tax authorities ask the natural person to submit the missing information in eight days.

The natural person with permanent or temporary residence in the Republic of Slovenia, submits an application for entry of the individual into the tax register ([DR-02 FORM](#)) to the financial office to apply information about residency status, e-mail and electronic certificate, representatives, investments, accounts abroad or to apply address for service. Mandatory data to be entered on the form are tax number and name; together with other reported data for entry. Documents underlying data entered in the application shall be attached or submitted for checking.

The application shall also be submitted when the tax authorities ask natural person to submit the missing information (if the Central Population Register does not contain all information necessary for entry into the tax register).

A newborn with permanent or temporary residence in the Republic of Slovenia shall be registered in the tax register ex officio on the basis of data from the Central Population Register. Parents receive the certificate of newborn's tax number by post about one month after childbirth.

1.2 Entry of the natural person without permanent or temporary residence in the Republic of Slovenia (foreign natural person) into the tax register

A foreign natural person, who achieves taxable income or is the owner of taxable movable or immovable property in the Republic of Slovenia shall submit the application for entry of the individual into the tax register ([DR-02 FORM](#)).

The application shall be submitted before the first receipt of taxable income or before the first acquisition of ownership of taxable movable or immovable property.

As the rule, the application shall be submitted to the [financial office](#), competent for the payer of incomes (exemptions are General Financial Office and Special Financial Office).

When the payer of incomes has no seat in Slovenia, the application shall be submitted to the financial office competent for the territory where the income is planned to be achieved.

If there are more payers of incomes or if the income is planned to be achieved on the territory of several financial offices, the foreign individual shall submit the application to the financial office, competent for the payer/territory of first income.

1.2.1 Application for entry of the foreign natural person into the tax register

Application for entry of the foreign natural person into the tax register shall be made on the prescribed form ([DR-02 FORM](#)) or on any other document with all information contained in the prescribed form.

Mandatory data to be entered on the form are name, date and place of birth, gender, citizenship, information on residency status, address of permanent residence, reason for entry; together with other reported data for entry.

Official document providing identification data (e.g. identity card, passport) must be provided. Documents underlying other data entered in the application shall be attached or submitted for checking. Those documents are in particular:

- certificate of residency issued by the competent authority of another country where the person concerned is a resident;
- document providing identification number for tax purposes assigned to the person concerned by the competent authority in a country of residence;
- enrollment certificate showing that the person concerned is a college or university student or secondary school student;
- permit for work in the Republic of Slovenia;
- documents with information on capital investments;
- documents with information on payment accounts abroad (eg. bank card, contract on opening a bank account).

The natural person may authorize another person for representation in the procedure. In this case the authorization in writing and the representative's official document providing identification data are needed along with any documents underlying the data entered in the application.

Such documents are not supposed to be older than 30 days.

Official translation of those documents can be required.

The form shall be completed legibly and in capitals.

If the form has not enough fields for entry all data additional sheet with missing information is to be attached.

1.3 Certificate on the allocated tax number

The tax authority shall issue the certificate on the allocated tax number within eight days after entry of a person into the tax register. However, on the basis of a complete application submitted to the tax authority in person, the certificate can be issued together with the tax number forthwith.

1.4 Reporting changes or supplements of data from the application

Persons shall report to the tax authorities any change of data from the application within eight days after the occurrence of changes. Changes of data or additional information can be communicated on the ([DR-02 FORM](#)) or on any other document with all information contained in the prescribed form.

Mandatory data to be entered on the form by the natural person with permanent or temporary residence in the Republic of Slovenia are: tax number, name; together with data to be changed or supplemented.

Mandatory data to be entered on the form by the foreign natural person are: tax number, name, date and place of birth, gender, citizenship, information on residency status, address of permanent residence; together with data to be changed or supplemented.

Documents underlying data entered in the application shall be attached or submitted for checking.

1.5 Lost tax number

The tax number remains unchanged. A (new) certificate of tax number can be obtained at any [financial office](#). Official document providing identification data (e.g. identity card, passport) must be provided. The certificate can be obtained forthwith or in a few days by post.

1.6 Deletion from the tax register

When a person has died or ceased to exist, the person shall be deleted from the tax register on condition that the tax liability of this person has ceased to exist as well.

2.0 ENTRY OF THE LEGAL PERSON INTO THE TAX REGISTER (OBTAINING A TAX NUMBER FOR A LEGAL PERSON)

Legal persons are entered into the tax register:

- ex officio (on the basis of data from Slovenian registers or records),
- by the financial office on the basis of application for entry into the tax register submitted by a legal person.

2.1 Entry of the legal person and other person recorded in Slovenian Court Register of Legal Entities, Slovenian Business Register or in other registers or records of the Republic of Slovenia into the tax register

Legal persons, associations of persons under foreign law without legal personality and other persons recorded in court register, business register or in other registers or records of the Republic of Slovenia are entered into the tax register ex officio by the financial office on the basis of data from those registers or records.

Irrespective of the previous paragraph following information shall be reported to the competent financial office in eight days after entering a person into the registers or records:

- the number and location of the business and other premises used for the acquisition of income;
- business units abroad;

- capital investments at home and abroad;
- payment accounts abroad;
- related persons;
- persons in charge of keeping books and other business records;
- founders, partners or members.

This information shall be communicated on the application for entry of the legal person into the tax register ([DR-04 FORM](#)). Mandatory data to be entered on the form are tax number and name; together with other reported data for entry. Documents underlying data entered in the application shall be attached or submitted for checking.

This information can also be submitted together with the application for entry into the Slovenian Business Register already at the very procedure of registration through the [portal e-VEM](#) or point VEM.

2.2 Entry of the foreign legal person into the tax register

A person not having a seat or some other registered form in the Republic of Slovenia has to be registered for tax purposes before being engaged in business in Slovenia.

The application for entry of the legal person into the tax register shall be submitted ([DR-04 FORM](#)) to the [financial office](#) competent for the territory where the business activities are planned (exemption is General Financial Office).

2.2.1 Application for entry of the foreign legal person into the tax register

The application for entry of the foreign legal person into the tax register shall be made on the prescribed form ([DR-04 FORM](#)).

The application shall be signed by the responsible person of the legal person or by the person authorised by responsible person for representation in the procedure.

Official document providing identification data (e.g. identity card, passport) of person who submit the application must be provided.

Documents underlying data entered in the application shall be attached or submitted for checking. Those documents are in particular:

- documents with information on capital investments;
- certificate of residency issued by the competent authority of another country where the person concerned is a resident;
- document providing identification number for tax purposes assigned to the person concerned by the competent authority in a country of residence;
- document providing identification data (name, address, date of establishment) issued by foreign authority responsible for the business or other register;
- document providing information on legal representative and founder of the foreign legal person;
- documents with information on payment accounts abroad (eg. bank card, contract on opening a bank account).

Such documents are not supposed to be older than 30 days.

Official translation of those documents can be required.

The form shall be completed legibly and in capitals.

If the form has not enough fields for entry all data additional sheet with missing information is to be attached.

2.3 Certificate on the allocated tax number

The tax authority shall issue the certificate on the allocated tax number within eight days after entry of a person into the tax register.

In the case of entry of a legal person into the Slovenian Business Register through the [portal e-VEM](#) or point VEM the tax number is allocated concurrently. The legal person receives the tax number together with the decision on the registration of the company.

2.4 Reporting changes or supplements of data from the application

Persons shall report to the tax authorities any change of data from the application within eight days after the occurrence of changes. Changes of data or additional information can be communicated on the ([DR-04 FORM](#)) Mandatory data to be entered on the form are: tax number, name; together with data to be changed or supplemented.

Documents underlying data entered in the application shall be attached or submitted for checking.

2.5 Deletion from the tax register

When a person has died or ceased to exist, the person shall be deleted from the tax register on condition that the tax liability of this person has ceased to exist as well.