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COMING TO SLOVENIA

After retirement

There are a lot of situations, where people, who used to be residents of Slovenia, went abroad, lived and worked there for several years and therefore became nonresidents of Slovenia. After retirement they are coming back to Slovenia. The following explanation also applies to people, who were never residents of Slovenia, but they decided they want to enjoy their retirement here. They both need to settle their residency status by both going to the local offices of the Financial Administration and filling in the questionnaire: [Determination of residency status – entering the Republic of Slovenia](#) or downloading the questionnaire from the previously mentioned link.

The questionnaire is not mandatory; they can simply file an application for the determination of their residency status. If they are indeed planning to stay in Slovenia and they will establish residential ties here, they will be considered as Slovenian residents.

Determination of tax residency for people receiving pensions from foreign countries is of high importance. Most Double Taxation Agreements (DTA) stipulate that pensions shall be taxable only in the state of residency of the person receiving such a pension. Therefore, if a person decides to permanently live in Slovenia, receives pension from a foreign country and is a resident of that country (existence of DTA with that country), she or he has to settle her/his residential status according to the new circumstances, so they can be taxed in the country, where they newly established residential ties (Slovenia).

[More information can be found in Section Questions & Answers.](#)