

## **INSTRUCTIONS ON COMPLETING THE DR-02 FORM - Application for entry of the natural person in the tax register**

### **Legal basis**

The DR-02 form - Application for entry of the individual in the tax register is based on Article 51 of the Financial Administration Act (Official Gazette of the Republic of Slovenia [Uradni list RS], no. 25/14) and on the Rules on keeping and maintaining the tax register.

### **Persons who have to complete the form:**

#### **A) Natural persons with permanent or temporary residence in the Republic of Slovenia**

A natural person with permanent or temporary residence in the Republic of Slovenia completes the form and sends it to the financial administration when registering data on residential status, electronic address and electronic certificate, representatives, investments, accounts abroad or when registering the address for service. The application is also submitted when the tax authority warns the natural person to provide the missing data (if the Central Population Register does not contain all data necessary for entry in the tax register).

**The following must be written on the form:** tax number, personal name and data applied for entry, modification or supplementation.

#### **B) Natural person without permanent or temporary residence in the Republic of Slovenia**

A natural person who has neither permanent nor temporary residence in the Republic of Slovenia, completes the application for entry in the tax register and sends it to the financial administration, when he/she receives taxable income in her/his territory or is the owner of taxable movable or immovable assets.

**Upon first application (entry), the following must be stated on the form:** personal name, date and place of birth, gender, citizenship, data on residential status, permanent residence address, the reason for entry and other data for entry.

**Upon the application of modifications or supplementation of data, the following must be stated on the form:** tax number, personal name, date and place of birth, gender, citizenship, data on residential status, permanent residence address and data that are being modified or supplemented.

### **Completing the form**

Complete the form legibly in capital letters.

If the form has too few fields to enter individual data, please complete and attach another sheet (with fields or sections that are not contained in the form).

1. **Tax number:** enter the already allocated tax number; otherwise, this field is completed by the financial administration.
2. **Personal name:** write your name in the first field and surname in the second.
3. **Date and place of birth:** enter the date (day, month and year) and place of birth.
4. **Gender and personal identification number:** indicate gender (M or F) and write the Slovenian personal identification number if it has been allocated.
5. **Citizenship:** enter citizenship (or multiple citizenships if necessary).
6. **Data on residence:**
  - Write "yes" to indicate that the natural person is a resident of the Republic of Slovenia.
  - Write "no" to indicate that the natural person is not a resident of the Republic of Slovenia. In the latter case, enter the country of citizenship and the natural person's (non-resident) identification number used for tax purposes in the country of residence.
7. **Permanent residence address:** enter permanent residence address (under "post", enter post code and place of postal office).
8. **Temporary residence address:** enter temporary residence address (under "post", enter post code and place of postal office).

9. **Address in the Republic of Slovenia for service:** enter the address for service when the natural person does not wish to receive tax letters at their permanent residence or when she/he does not wish to receive tax letters to temporary residence (and has only one temporary residence in the Republic of Slovenia and no permanent residence).
10. **Data on accounts abroad:** enter the numbers of all payment accounts open at banks or savings banks outside the Republic of Slovenia (in the IBAN structure if the bank uses IBAN), bank or savings bank's name (with SWIFT or BIC bank code), the country where the account is open, with the accompanying bank account opening and closing mark, i.e. (1) - for account opening, or (2) for account closure, and date.
11. **Other data on the natural person:** circle one of the indicated items. When the natural person indicates that they are employed, enter the employer's name. When the natural person indicates that they are unemployed, she/he should indicate whether they are registered at the Employment Service of Slovenia.
12. **Data on authorised representatives:** enter data on the person authorised by the natural person for representation.  
Enter tax number, personal name and residence address.  
Under "type of representative", state one of the following types: legal representative, authorised representative or other.  
Under "limits of authorisation" enter the action for which the person is authorised (e.g. for submission of income tax return, for the acquisition of a tax number, unlimited).  
Under "e-certificate", enter the potential certification authority for the digital certificate.  
In the last line, enter the appropriate mark: (1) - if the authorisation has been granted, or (2) - if the authorisation has ceased, and appropriate date.
13. **Data on e-mail address and electronic certificate:** enter all e-mail addresses and certification authorities for digital certificates owned.
14. **Data on domestic capital investments:** indicate whether the natural person is registering a capital investment (1), changing it (2) or deregistering it (3). Then enter the tax number, name and the head office of the company subject to investment, the amount of capital investment and date (entry and exit).
15. **Data on foreign capital investments:** indicate whether the natural person is registering a capital investment (1), changing it (2) or deregistering it (3). Then enter the name, head office and incorporation of the company abroad, amount of investment and date (entry and exit).
16. **Reason for entry:** only a natural person, who has neither permanent nor temporary residence in the Republic of Slovenia completes this field. Enter one of the indications that are stated among the possible reasons for entry on the form (taxable income (1), taxable movable assets (2), taxable immovable assets (3), other (4). Under 4 – other: please describe the reason (e.g. opening of an account at a bank or savings bank, registration of sole entrepreneur, entry in the court register as a partner, representative or member of the supervisory board etc.).
17. **Data on insolvency-related proceedings and other termination proceedings:** enter the accompanying indication, i.e. whether personal bankruptcy proceedings(1), legacy bankruptcy proceedings (2) or any other termination proceedings (3) are involved.  
In addition to the indication of the type of proceedings, enter the date of the final decision on the start of proceedings, the date of the final decision on the termination of proceedings and the method of termination of proceedings.  
If any other termination type is involved, enter the type of termination involved in the last line.
18. **Other:** enter any data that are managed in the tax register or are connected with the entry in the tax register that were not included under previous items (or sections of the form) and if these data cannot be obtained by the tax authority from official registers, records or databases.

## Records

The tax authority ex officio acquires certificates, extracts and other data on the facts from official records kept by state authorities, local community authorities or holders of public authority, and which have to be attached to the application for entry.

A natural entity must also submit to the tax authority a personal document proving their identity, and attach documents proving the credibility of data that are entered, changed or supplemented if the tax authority cannot obtain such data ex officio.

If the authorised representative of the natural person is submitting the application for entry in the tax register, they must also submit to the tax authority a personal document proving their identity, and attach the authorisation and documents proving the credibility of data that are entered, changed or supplemented if the tax authority cannot obtain such data ex officio.

Documents on which data are based include especially:

- personal document showing personal data of the natural person,
- certificate of registration or deregistration of temporary residence that also shows the registration or deregistration of temporary residence,
- certificate of residence issued by the competent authority of another country where the natural person is resident,
- document showing the identification number for tax purposes that was issued in the country of residence,
- certificate of education showing that the natural person is a student or secondary school student,
- digital certificate showing that the natural person has an e-certificate,
- authorisation showing that the natural person has authorised the person indicated on the form to represent them (section 12),
- work permit showing that the natural person has permission to work in the Republic of Slovenia,
- capital investment certificate, contract on the purchase of securities, extract of transactions made by the securities clearing company (hereinafter referred to as the KDD) showing that the natural person has an investment,
- document showing the data on the account open abroad (bank card, contract on bank account opening, bank booklet etc.).