

Slovenia

Slovenia - Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

A determination of the residency status is a complex process and can only be made after many different factors and personal circumstances (also called residential ties) have been taken into account apart from the formal conditions defined in the Article 6 of the Personal Income Tax Act (hereinafter: PIT). Among others these include:

- to have a permanent home in Slovenia, officially registered with local public authority;
- to have habitual abode in Slovenia, for example if a spouse or a cohabiting partner and dependants of a person move to Slovenia or if a person regularly lives and works in Slovenia;
- to have a centre of vital interests, deemed to have been established in Slovenia when a person starts managing all their financial and business interests in Slovenia or when a person has most of their property and investments in Slovenia;
- presence in Slovenia for more than half in the tax year (183 days in a calendar year with or without interruptions).

Slovenian public employees employed abroad or persons, who are Slovenian residents and they lived outside due to employment in EU institutions, European central Bank or European Investment Bank or European Investment Found or performing the function of a Member of the European Parliament also are deemed to be residents in Slovenia.

If individual fall within any of these categories is a resident of Slovenia. These are formal conditions for the determination of the residency status, but they serve only as your consulting information. It is important to notice that the competent financial authority has to determine individuals residency status officially and enter it in the tax register when, upon arrival to Slovenia or upon departure from Slovenia, individual file one of the following forms:

[arrival to Slovenia](#),

[departure from Slovenia](#).

In general, individuals that spend more than half of the year in the Slovenia or have habitual abode in Slovenia (place where a person usually lives or that is usually at a person's disposal) or have a centre of vital interests in Slovenia (important personal and economic ties with Slovenia), are likely to be Slovenian tax residents. To determine residency status under provisions of the PIT nationality is not important, except in the case of determining which country a person is a resident of according to the provisions of the respective Double Taxation Agreement.

Slovenian Financial Administration has published the brochure [General explanations](#) also includes relevant information about residency status. In section [Questions & Answers](#) at Financial Administration of the Republic of Slovenia [website](#), there are detailed information about determination of residency for tax purposes.

Section II – Criteria for Entities to be considered a tax resident

According to the provisions of Article 5 of the Corporate Income Tax Act (hereinafter: CIT) a resident shall be a taxpayer who meets one of the following conditions:

- The resident's registered office is located in Slovenia.
- The resident's place of effective management is located in Slovenia.

In general, all legal persons carrying out commercial activities and having their head offices or place of effective management in Slovenia (partnerships and other corporate forms, investment funds, banks, insurance companies, cooperative enterprises, public enterprises and other legal persons) are subject to corporate income tax (taxation on worldwide income as residents).

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A non-resident shall be a taxpayer who meets neither of aforementioned conditions.

Rules on the Implementation of the CIT define the method of establishing the place of effective management, while taking into account that the place of effective management is the place where key administrative and business decisions needed for the management of business operations are taken and which is usually the place where persons or a group of persons holding leading positions, for example management, take decisions, or the place where the activities to be performed by a person as a whole are planned and that in the procedure of establishing all the important facts and circumstances of a certain case are taken into account.

As a general rule, Slovenian tax provisions do not attribute tax residency to legal arrangements.

Section III – Entity types that are as a rule not considered tax residents

In accordance with the provisions of the CIT (Article 3), taxpayers shall be legal entities of domestic and foreign law. A taxpayer shall also be a company and/or any association of persons (for example: partnerships and other corporate forms, investment funds etc. as residents), including a civil law company subject to foreign law, which does not have legal personality and is not considered a taxpayer subject to the PIT.

A resident shall be a taxpayer as referred to in Article 3 of the CIT who meets one of the following conditions:

1. The resident's registered office is located in Slovenia.
2. The resident's place of effective management is located in Slovenia.

A non-resident shall be a taxpayer as referred to in Article 3 of the CIT who meets neither of the conditions.

Partnerships that are established in Slovenia may be treated in a fiscally non-transparent manner. They are liable to pay tax according to the principle of worldwide taxation and shall be considered as residents for tax purposes.

Section IV – Contact point for further information

Slovenian Competent Authority:
Financial Administration of the Republic of Slovenia
General Financial Office
Šmartinska cesta 55
SI-1000 Ljubljana
Slovenia

Also note that the determination of residency status of an individual is under the jurisdiction of the local financial office where the individual has filed an application for a determination of residency: [arrival to Slovenia](#), [departure from Slovenia](#).

Contacts of Financials Offices are published on: <http://www.fu.gov.si/en/contacts/>