

斯洛文尼亚税收居民身份认定规则

一、个人

斯洛文尼亚税收居民身份的认定除考虑斯洛文尼亚个人所得税法案第六章法定条款的相关条件定义之外, 还须结合个人各种实际情况(也称为税收居民关系)以及其他相关因素来予以综合判定。具体包括:

- 在斯洛文尼亚境内拥有永久性居住地, 正式在当地政府机关登记注册;
- 在斯洛文尼亚境内拥有习惯性居住地, 如: 配偶、伴侣或被扶养人移居斯洛文尼亚的或者长期在斯洛文尼亚境内生活和工作的;
- 个人重要利益中心在斯洛文尼亚境内, 包括个人在斯洛文尼亚境内管理其所有的金融和商业利益或者个人大部分财产和投资位于斯洛文尼亚境内;
- 一个纳税年度内在斯洛文尼亚境内居住时间过半(即一个日历年度内连续或累计超过 183 天)。

在海外就职的斯洛文尼亚公职人员或因为受雇于欧盟、欧洲央行、欧洲投行、欧洲投资基金或由于是欧洲议会议员而在海外居住的斯洛文尼亚居民, 都视为斯洛文尼亚税收居民。

个人若符合以上条件之一则视为斯洛文尼亚税收居民。这些条件是判定税收居民身份的规定条件, 但其仅作为参考。

须注意的是，当个人出境或入境填报下列相关表格时，斯洛文尼亚财政当局会正式据实际情况确认个人的税收居民身份并进行纳税登记：

[入境申请表](#)

[出境申请表](#)

综上所述，个人一个纳税年度内在斯洛文尼亚境内居住超过半年或者拥有习惯性居住地（经常性居住或者通常来说拥有处置权的住所），或在斯洛文尼亚境内拥有重大利益（包括重要社会或经济利益关系）的，一般视为斯洛文尼亚税收居民。当斯洛文尼亚与另一税收辖区存在双边税收协定，且个人属于该税收辖区的税收居民时，需根据双边税收协定的相关规定判定个人的税收居民身份。

斯洛文尼亚财政局发布的[总则](#)也包含了税收居民身份的相关信息。在斯洛文尼亚政府官网（[网站](#)）财政局板块的[Q&A](#)一栏有关于税收居民判定的详细说明。

二、实体

根据公司所得税法第五条的规定，满足以下情况之一的实体视为斯洛文尼亚税收居民：

- 注册地位于斯洛文尼亚境内；
- 实际管理机构位于斯洛文尼亚境内。

一般而言，所有在斯洛文尼亚境内开展商业活动、设立总部或者实际管理机构位于斯洛文尼亚境内的法人（包括合

伙企业及其他企业形式、投资基金、银行、保险公司、合作社、公共机构和其他法人机构), 须就实体的境内外所有收入承担居民企业所得税纳税义务。

不符合上述任何条件的实体视为非居民实体。

根据企业所得税法案的规定, 实际管理机构所在地是指做出关键的经营管理和商业决策的地方, 通常是企业高管工作地。在确定主要管理机构所在地时应综合考虑所有相关因素。

税法规定, 法律安排一般不具有税收居民身份。

三、不视为税收居民的实体

根据公司所得税法第三条的规定, 公司所得税纳税人应是国内法或国外法律规定的法人实体。纳税人应包括公司、其他组织(例如合伙企业和其他企业形式、投资基金等)以及根据外国法律成立的本国公司(不具有法人性质, 同时也不属于个人所得税纳税人)。

根据公司所得税法第三条的规定, 满足以下任一情况的实体视为斯洛文尼亚税收居民:

- 注册地位于斯洛文尼亚境内;
- 实际管理机构位于斯洛文尼亚境内。

不符合上述任一条件的实体视为非居民实体。

在斯洛文尼亚境内成立的合伙企业不视为税收上的透明体，其应根据全球征税的原则进行纳税，同时应视为斯洛文尼亚税收居民。

四、联系方式

斯洛文尼亚主管当局：

Financial Administration of the Republic of Slovenia

General Financial Office

Šmartinska cesta 55

SI-1000 Ljubljana

Slovenia

接收个人提交税收居民身份相关文件的主管财政部门拥有对于该个人税收居民身份的判定权。

各地财政部门的联系方式：

<http://www.fu.gov.si/en/contacts/>

斯洛文尼亚纳税人识别号编码规则

一、纳税人识别号介绍

SI 号码作为斯洛文尼亚的纳税人识别号，用于识别个人或实体纳税人的身份。该号码由财政部管理，以统一规范纳税人纳税记录的相关数据。

纳税人识别号适用于所有税种。SI 号码不会在官方身份证明文件（如护照和身份证）中显示。斯洛文尼亚加入欧盟后，增值税税号增加 SI 号码作为前缀（作为斯洛文尼亚的国家代码），即前缀 SI+纳税人识别号 TIN。

纳税人识别号是否自动发放给所有税收居民？

个人	是	实体	是
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若实体未注册，在斯洛文尼亚境内开展经营活动前，须向当地税务局提交税务注册登记的表格（obrazec DR-04）

二、纳税人识别号编码规则

SI 号码是由 8 位随机数字组成（第一个数字不能为 0）：

- 前 7 位为基本数字，是从 1,000,000 到 9,999,999 中随机产生的。
- 第 8 位为校验码，根据“module 11”计算而来。

格式	说明
99999999	8 位数字

三、如何找到纳税人识别号

纳税人识别号（即 SI 号码）一般不会在官方身份证明文件中显示，但可以在以下文件中找到：

注册税务登记证书

在完成注册税务登记后 8 日内，斯洛文尼亚财政部会出具相应的证书。证书上会显示纳税人识别号，如下图所示：

DAVCNA TAJNOST

REPUBLIKA SLOVENIJA
MINISTRSTVO ZAFINANČE
FINANČNA UPRAVA REPUBLIKE SLOVENIJE

S...ika: OT
0. turn:

Priloge 11 s pravo Republike Slovenije izdaja na podlagi 46. Člena Zakona o finančni upravi - ZFU (Uradni list RS, št. 26/14) n 170, člena Zakona o splošnem upravnem postopku - ZUP (Uradni list RS, št. 26/06 - uradno prečiščeno besedilo, 105/06 - ZUS-1, 126/07, 65/08, 81/10 in 82/13) na dan...

P O T R O I L O

(ime in priimek, roj. datum / Naziv)
(obal. / s. / let)

Oeta Isof
Taxpayer

je vpisan(a) v davčnem registru pod številko TIN
(12345678)

Po pooblastilu direktorja

šče organa

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税收居民证明

税收居民证明主要是为了执行避免对税收居民的收入或资本利得双重征税相关税收协定而签发的证明（即对个人税收居民发放的证书）。

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REPUBLIKA SLOVENIJA
 REPUBLIC OF SLOVENIA
 MINISTRSTVO ZA FINANCE
 MINISTRY OF FINANCE
 FINANCA UPRAVA REPUBLIKE
 SLOVENIJE
 FINANCIAL ADMINISTRATION
 FINANCI URAD
 FINANCIAL OFFICE

T
 3
 17174p-11

Stevilka / Our ref.:
 Datum / Date:

**POTRDILO O REZIDENTSTVU
 (CERTIFICATE OF RESIDENCE)**

TN

Finančna uprava Republike Slovenije potrjuje, da je (bila) z davčno
 št. prebivališčem
 Republika Slovenija (v lehi) resident of the Republic
 of Slovenia for the purposes of resident of the Republic of Slovenia for the
 purposes of

Financial Administration of the Republic of Slovenia certifies that
 tax identification number date of birth
 address in Republic of Slovenia, (is) a
 resident of the Republic of Slovenia for the
 purposes of

Zg. finančnega urada
 (financial office
 stamp)

razl. podpis pristojne osebe
 (title and signature of competent person
 of the financial office)

DAVCNA TAJNOST VI

四、国内网站信息

更多纳税人识别号的信息可以参见以下网站：

http://www.fu.gov.si/davki_in_druge_dajatve/poslovanje_z_nami/vpis_v_davcni_register_in_davcna_stevilka/

http://www.fu.gov.si/davki_in_druge_dajatve/poslovanje_z_nami/vpis_v_davcni_register_in_davcna_stevilka/

暂不提供纳税人识别号的在线查询功能。

五、联系方式

斯洛文尼亚主管当局：

Financial Administration of the Republic of Slovenia

General Financial Office

Šmartinska cesta 55

SI-1000 Ljubljana

Slovenia

电子邮箱: gfu.fu@gov.si

联系电话: 00 386 1 478 38 00

资料来源:

斯洛文尼亚税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Slovenia%20Tax%20Residency.pdf>

斯洛文尼亚纳税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Slovenia-TIN.pdf>

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).

Slovenia

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/>

Slovenia -Information on Tax Identification Numbers

Section I – TIN Description

The SI tax number (TIN) is the identification sign, which defines the taxpayer (individuals and legal entities). It is used for uniform specification and connection of data in the taxpayer's tax records, which are managed by the Financial Administration.

The TIN is used for all taxes. However the SI TIN is not reported on official documents of identification (like passport, identity card). When Slovenia joined the EU, TIN got a prefix SI (code for Slovenia) for VAT purposes.

The TIN is used for all taxes. However the SI TIN is not reported on official documents of identification (like passport, identity card).

The TIN is used also in the structure of SI-VAT identification number: (prefix SI + TIN).

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals Yes Entities Yes

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

But if Entity has no seat or other form of registration in the Republic of Slovenia, it is obliged to submit a form (obrazec DR-04) to the tax office for registration in the tax register before starting its activities on the territory of the Republic of Slovenia.

Section II – TIN Structure

The SI tax number is a random eight-digit number (first digit cannot be 0):

- The first seven digits represent the basic number, which is a randomly chosen number from number range from 1,000,000 to 9,999,999.
- The eighth digit is a control number, calculated according to module 11.

Format	Explanation
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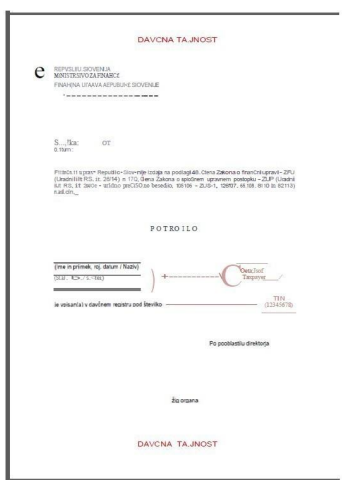
99999999	1 block of 8 digits (n8)
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Section III – Where to find TINs?

TINs are not reported on official documents of identification, but they can be found on:

Certificate about the entry into the tax register

The Financial Administration of the Republic of Slovenia issues a certificate within 8 days after the entry into the tax register. The TIN is written on the following certificate:



Certificate of residence

Certificate of residence issued for the purposes of the implementation of the convention for the avoidance of double taxation with respect to taxes on income and on capital (Certificate of residence for individuals)

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REPUBLIKA SLOVENIJA
 REPUBLIC OF SLOVENIA
 MINISTRSTVO ZA FINANČE
 MINISTRY OF FINANCE
 FINANČNA UPRAVA REPUBLIKE
 SLOVENIJE
 FINANCIAL ADMINISTRATION
 FINANCIAL OFFICE

TIN

Številka / Outref:
 Datum / Date:

POTRDILO O REZIDENTSTVU
 (CERTIFICATE OF RESIDENCE)

TIN

Finančna uprava Republike Slovenije potrjuje, da je (ta) iz (da) (sta)
 št. prebivališča v
 Republiki Sloveniji / in Residency
 Slovenija za namene Republike

Financial Administration of the Republic of Slovenia certifies that
 tax identification number date of birth
 resides in Republic of Slovenia, (s)
 resident of the Republic of Slovenia for the
 purposes of

Zgornjega urada
 (Financial Office)
 (stamp)
 (the and signature of competent person
 of the financial office)

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Section IV – TIN information on the domestic website

Information on TIN:

http://www.fu.gov.si/davki_in_druge_dajatve/poslovanje_z_nami/vpis_v_davcni_regi_ster_in_davcna_stevilka/ (SL)

http://www.fu.gov.si/en/taxes_and_other_duties/poslovanje_z_nami/entry_into_the_tax_register_and_tax_number/(EN)

TIN online check: Not available.

Section V – Contact point for further information

Financial Administration of the Republic of Slovenia

General Financial Office

Tax Department

Tax Register Division

Šmartinska cesta 55

SI-1000 Ljubljana

Slovenia

E: gfu.fu@gov.si

T: 00 386 1 478 38 00