

Deloitte.




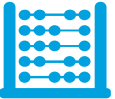


Slovenia

Tax incentives






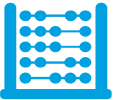


Slovenia

Tax incentive: Investment tax relief

	Project scope	<ul style="list-style-type: none">• Reduce tax base in amount of 40% of the eligible investment costs.
	Entry criteria	<ul style="list-style-type: none">• Tax relief is available under the Corporate Income Tax Act if relevant conditions are met (i.e. there is no selection process, etc.).• The relief can not be claimed for the part of the assets financed with EU or domestic grants.• 3 year limitation period for sale of assets.• The unused amount of relief can be carried forward in next 5 tax periods.
	Beneficiary	<ul style="list-style-type: none">• Ministry of Finance
	Eligible costs	<ul style="list-style-type: none">• Investment in new equipment or intangible assets.• Office equipment (except computer equipment) and vehicles (except hybrid and electric vehicles) are ineligible.
	Funding rates	reduced profit base, up to the value of current base
	Dates	Ongoing

Slovenia

Tax incentive: R&D tax incentive

	Project scope	<ul style="list-style-type: none">• Reduce tax base in amount of 100% of the eligible R&D costs.
	Entry criteria	<ul style="list-style-type: none">• Tax relief is available under the Corporate Income Tax Act if relevant conditions are met (i.e. there is no selection process, etc.).• The relief can not be claimed for the part of the assets financed with EU or domestic grants.• The unused amount of relief can be carried forward in next 5 tax periods.
	Beneficiary	<ul style="list-style-type: none">• Ministry of Finance
	Eligible costs	<ul style="list-style-type: none">• Investment in own R&D activities (within the company).• Investment in outsourced R&D activities (companies external partner).
	Funding rates	reduced profit base, up to the value of current base
	Dates	Ongoing

Slovenia

Contact



Matej Planinc
Attorney at Law, Law firm Planinc & Potočar, L.F., Ltd., in cooperation with
Deloitte Legal

+386 1 307 29 39
mplaninc@deloittece.com



Maruša Tratnjek, ACCA
Audit Manager / Certified Auditor

+386 31 669 604
mtratnjek@deloittece.com



Andreja Škofič Klanjšček
Director of Tax Advisory Department

+386 31 641 254
askofic@deloittece.com

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity.

Please see www.deloitte.com/si/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.