

Jurisdiction's name:	SLOVENIA		
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Please provide here a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> <p>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.</p> <p>The TIN is used for all taxes. However, the SI TIN is not reported on official documents of identification (like passport, identity card).</p> <p>For VAT purposes TIN is used in following structure: prefix SI + TIN.</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> 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.			
Response:			
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.			
<p>Response:</p> <p>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.</p>			
Section II – TIN Structure			
<p>This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).</p>			

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
99999999	1 block of 8 digits (n8)

Section III – Where to find TINs

Please list here the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

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

Certificate about 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 entry into
tax register.pdf

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 and Certificate of residence for entities).



certificate of

residence for individuals



certificate of

residence for entities.

Section IV – TIN information on the domestic website

Please provide here hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

Information on TIN:

[Vpis v davčni register in davčna številka | FINANČNA UPRAVA REPUBLIKE SLOVENIJE \(gov.si\)](#)
(SL)

[Entry into the tax register and tax number | FINANCIAL ADMINISTRATION OF THE REPUBLIC OF SLOVENIA \(gov.si\) \(EN\)](#)

TIN online check: [TIN on-the-Web - European Commission \(europa.eu\)](https://ec.europa.eu/economy_finance/tin-on-the-web/)

Section V – Contact point for further information

Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

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General Financial Office
Tax Department
Tax Register Division
Šmartinska cesta 55
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