

**Mojca Bartol Lesar**

## **Obdavčitev nepremičnin z DDV-jem in DPN-jem – I. del**

### ***Taxation of immovable property with VAT and real estate transaction tax – part I***

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**POVZETEK** ● *Transakcije z nepremičninami imajo za davčne zavezance posledice z vidika davka na dodano vrednost (DDV) pri nakupu, ko morajo presojeti izpolnjevanje pogojev za morebitni odbitek vstopnega DDV-ja, in tudi pri prodaji, ko morajo uporabiti ustrezno davčno stopnjo ali oprostitve ter pravilno določiti plačnika davka. Pri tem je treba upoštevati pravila, ki se nanašajo na dobavo blaga, ali pa pravila, ki veljajo pri opravljanju storitev. Pri dobavi kmetijskih in gozdnih zemljišč ter starih objektov oz. delov objektov s pripadajočimi zemljišči se načeloma uporabi oprostitve, dobava stavbnih zemljišč ter novih objektov oz. delov objektov s pripadajočimi zemljišči pa je obdavčena. Pri davčni stopnji je treba preučiti, ali se moda lahko uporabi nižja stopnja DDV-ja za stanovanja. Pri storitvah v zvezi z nepremičninami je prvi ključni korak pravilna določitev kraja obdavčitve, nato pa uporaba morebitne oprostitve. Še posebej zahtevna je obravnava oddajanja nepremičnin v najem. Hkrati je treba pri nepremičninskih transakcijah upoštevati še vidik davka na promet nepremičnin (DPN), saj je pri prodaji nepremičnine prodajalec zavezanec za plačilo tega davka, razen pri prodaji nepremičnine, od katere je treba obračunati in plačati DDV. Pri vsaki transakciji z nepremičnino je treba presoditi vidik obeh davkov. V prvem delu prispevka obravnavam dobavo nepremičnin in uvodna pravila v zvezi s storitvami. V drugem delu prispevka pa bodo predstavljena natančnejša pravila o storitvah v zvezi z nepremičninami, odbitku vstopnega DDV-ja od nepremičnin ter obdavčenje z DPN-jem.*

**Ključne besede** ● *DDV, DPN, nepremičnine, gradbene storitve, stavbna pravica*

**SUMMARY** ● *Real estate transactions have VAT consequences for taxable persons both on the purchase side, when they have to assess the fulfilment of the conditions for a possible deduction of input VAT, as well as on the sales side, when they need to apply the appropriate tax rate or exemption and correctly determine the person liable to pay the tax. It is thereby necessary to follow rules relating to the supply of goods as well as rules applicable in the case of*

*the provision of services. For the supply of agricultural and forest land, as well as old buildings or parts of buildings with associated land, a tax exemption generally applies, whereas the supply of building land and new buildings or their parts is taxed. As far as the tax rate is concerned, it is necessary to examine whether the lower rate for apartments may be used. In the case of real estate services, the first key step is the correct determination of the place of taxation, followed by the correct application of the exemption rules. Especially demanding is the treatment of rental. At the same time, real estate transactions must also be assessed from the point of view of the Real Estate Transaction Tax (RETT), as the seller is liable for the payment of this tax, except if the transaction was subject to VAT. For each real estate transaction, it is therefore necessary to assess the aspect of both taxes. In the first part of the article, I deal with supplies of immovables and provide introductory rules regarding services. In the second part of the paper, more detailed rules on services, the deduction of input VAT, and taxation under the RETT will be provided.*

**Key words** ● VAT, real estate transfer/transaction tax (RETT), immovables, construction services, building title

Grega Hojnik

## **Določanje primerljivih tržnih cen – uporaba načina tržnih primerjav**

***Determination of comparable market prices – application of market comparison approach***

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**POVZETEK** ● *Metoda primerljivih prostih cen je metoda za določanje transfernih cen, pri kateri se cena za sredstva ali storitve, prenesene v povezani transakciji, primerja s ceno za sredstva ali storitve, prenesene v primerljivi transakciji med nepovezanimi osebami v primerljivih okoliščinah. Ta metoda je tudi najprimernejša za ocenjevanje vrednosti nepremičnin in z njimi povezanih pravic. Opredelitev metode primerljivih prostih cen sovpada s podlago tržne vrednosti in načinom tržnih primerjav, kot ju pri svojem delu uporabljajo ocenjevalci vrednosti nepremičnin. Način tržnih primerjav temelji na načelu nadomestitve. Racionalni investitor naj ne bi bil pripravljen za določeno nepremičnino plačati več, kot znašajo stroški pridobitve drugega podobnega premoženja z enako koristnostjo. Zato naj bi cene, ki jih pri prodaji dosežejo podobne ali primerljive nepremičnine, označevale tržno vrednost premoženja, ki ga vrednotimo. Ker nepremičnine med seboj niso enake, da bi jih lahko neposredno primerjali, moramo na njihovih glavnih lastnostih izvesti prilagoditve. Prilagoditve izvedemo kot odstotne ali absolutne razlike v*

*lastnostih med ocenjevano nepremičnino in primerljivo nepremičnino. Rezultat izvedbe prilagoditev predstavlja indikacijo vrednosti za vsako izbrano primerljivo transakcijo, kakor če bi vsaka izmed teh imela enake glavne lastnosti kot ocenjevana nepremičnina.*

**Ključne besede** ● *transferne cene, ocenjevanje vrednosti pravic na nepremičninah, način tržnih primerjav*

**SUMMARY** ● *The comparable uncontrolled price method is a method for determining transfer prices in which the price of assets or services transferred in a related transaction is compared with the price of assets or services transferred in a comparable transaction between unrelated persons in comparable circumstances. This method is also best suited to assess the value of real estate and related rights. The definition of the comparable uncontrolled price method coincides the basis for market value and the market comparison approach used by real estate valuers. The market comparison approach is based on the replacement principle. A rational investor should not be willing to pay for a particular property more than the cost of obtaining another similar asset with the same utility. Consequently, the prices achieved in sales of similar or comparable properties indicate the market value of the property being valued. Since real estates are not equal to be compared directly, adjustments need to be made to their main properties. Adjustments are made as percent or absolute differences in properties between the assessed real estate and a comparable real estate. The outcome of implemented adjustments represents an indication of the value for each selected comparable transaction, as if each of them had the same principal characteristics as the estimated property.*

**Key words** ● *transfer prices, valuation of real properties, market comparison approach*

Mag. Saša Jerman

## **Priprava podporne dokumentacije pri uveljavljanju olajšave za raziskave in razvoj**

*Documentation for R&D tax allowance*

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**POVZETEK** ● *Davčne olajšave so pomemben instrument fiskalne politike. S ciljno usmerjenimi davčnimi olajšavami želi država doseči določene gospodarske, včasih tudi socialne cilje. Evropska komisija v zadnji raziskavi Tax Policies in the European Union Survey 2018 izpostavlja socialne in razvojne cilje davčne politike. Skladno s tem naj učinkovit davčni sistem zagotavlja podporo investicijam in zaposlovanju brez omogočanja nelojalne konkurence. Prav to poleg izdatnih davčnih oprostitev ter nizke nominalne davčne stopnje lahko povzročajo tudi davčne olajšave. Davčne olajšave za vlaganja v raziskave in razvoj so tudi najzahtevnejše z vidika uveljavljanja. Zato so v tem prispevku*

obravnavane zlasti vrste vlaganj, za katere se davčna olajšava prizna, obseg priznanih vlaganj oziroma stroškov ter procesne določbe za njihovo uveljavljanje.

**Ključne besede** ● ZDDPO-2, davek od dohodkov pravnih oseb, davčne olajšave, raziskave in razvoj, R&R

**SUMMARY** ● Tax incentives are an important fiscal policy instrument. The state uses targeted tax incentives to achieve certain economic and even social goals. The European Commission highlights the social and development objectives of fiscal policy in its latest Tax Policies in the European Union Survey 2018. Accordingly, an effective tax system should provide support for investment and employment without allowing unfair competition. In addition to tax exemptions and low nominal tax rates, the latter may also give rise to tax deductions. Tax incentives for research and development investments are also the most demanding in terms of their enforcement. Therefore, in this article, I analyze types of investments for which tax incentives can be recognized, the value of investment in R&D and procedural provisions for their enforcement.

**Key words** ● Corporate Income Tax Act (ZDDPO-2), corporate income tax, tax incentives for research and development, R & D

Uroš Lesjak

## Računovodsko poročanje v zvezi z nedokončanimi sodnimi in nadzornimi postopki

*Financial reporting in relation to ongoing judicial and supervisory procedures*

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**POVZETEK** ● V prispevku analiziram obveznost organizacij, da v sklopu obveznega poročanja po Zakonu o gospodarskih družbah (ZGD-1) zunanjim uporabnikom računovodskih informacij razkrijejo podatke o sodnih in nadzornih postopkih, ki potekajo zoper njih. Z analizo normativnih podlag predstavljam možnosti, ki so organizacijam na voljo, pri čemer osrednje mesto zavzemajo pogojne obveznosti in rezervacije. Prispevek predstavlja merila za razlikovanje med navedenima gospodarskima kategorijama, dotakne pa se tudi najpomembnejših vprašanj v zvezi s kvantificiranjem tovrstnih obveznosti, njihovo davčno obravnavo in odgovornostjo za njihovo vključitev v finančna poročila.

**Ključne besede** ● nedokončani postopki, pogojne obveznosti, rezervacije, zabilančno poročanje

**SUMMARY** ● The article analyses the obligation of organizations to disclose information on the judicial and supervisory procedures against them as part of

*the mandatory reporting to external users of accounting information under the Companies Act (ZGD-1). Through the analysis of the normative bases, opportunities available to organizations are presented, focused on contingent liabilities and provisions. The article also deals with the criteria for distinguishing between the listed static economic categories and also mentions the most important issues related to the quantification of such liabilities, their tax treatment and the responsibility for their inclusion in financial reports.*

**Key words** ● *ongoing procedures, contingent liabilities, provisions, off-balance sheet reporting*

**Dr. Barbara Mörec**

## **Dokončane, vendar od kupca še ne potrjene storitve – kako jih pripoznati?**

**Services completed but not yet accepted by the customer – how to recognize them?**

**POVZETEK** ● *Z gospodarskim razvojem se povečuje pomen storitvenih organizacij, ki nudijo čedalje kompleksnejše storitve: veliko jih je lahko izdelanih kjer koli na svetu, kupec pa jih lahko prevzame kadar koli in kjer koli jih potrebuje. Prispevek obravnava pogoje za pripoznanje dokončanih, vendar še ne prevzetih (potrjenih) storitev od kupca v okviru zalog nedokončane proizvodnje, njihovo merjenje ter pogoje za odpravo pripoznanja. Posebna pozornost je namenjena tudi utemeljitvi, zakaj teh storitev ni mogoče evidentirati med aktivnimi časovnimi razmejitvami, kot se pogosto predlaga v luči zadnjih sprememb MRS 2, ki ureja evidentiranje zalog.*

**Ključne besede** ● *zaloge storitev, pogoji pripoznavanja, merjenje*

**SUMMARY** ● ● *Economic development enables service providers to offer ever-more complex services: those services can be produced anywhere in the world, and can be transferred to customer whenever and wherever needed. The article presents the conditions for recognition of completed however not yet accepted services as work-in-process inventory, the measurement, and the derecognition criteria. Special attention is paid to the justification of why these services cannot be recognized as so-called accrued and deferred asset items, which is often proposed in the light of recent amendments to IAS-2 which regulates the recording of inventories.*

**Key words** ● *inventory of services, recognition conditions, measurement*