

INSTRUCTIONS FOR FILLING IN THE FORM

Requests for a refund of tax on interest, based on the provisions of a treaty on avoidance of double taxation of income, are made under Articles 262 and 266 of the Tax Procedure Act (Uradni list RS (Official Gazette of the Republic of Slovenia), No 117/06), in conjunction with Article 134 of the Personal Income Tax Act (Uradni list RS, No 117/06) and Article 70 of the Corporate Income Tax Act (Uradni list RS, No 117/06).

The recipient of interest must submit the completed form to the Financial Administration of the Republic of Slovenia. A new request must be submitted for each payment of interest.

Please complete the form legibly, using capital letters.

1. Recipients of income should indicate the country with which the Republic of Slovenia has concluded a treaty on avoidance of double taxation of income, as well as the article and paragraph of the treaty on the basis of which they are submitting the request. Enter an X in the appropriate box to the right to indicate whether you are claiming a reduced tax rate (in this case, enter the tax rate) or exemption from tax.

2. Details of the recipient of interest

Enter the name and surname or registered name of the recipient of interest. Individuals must provide residence information (town, street name, house number and postcode) and the country of which they are citizens. If recipients of income are a company or other entity or an association of persons subject to foreign law, they must enter their registered office and place of effective management. Recipients of such income must enter the name of the country of which they were residents for tax purposes at the time of receipt of interest (the competent authority of the country of residence should complete Section 7), as well as the tax identification number or other identification number. Indicating these two numbers is not compulsory. Where the recipient of income is a non-resident's permanent establishment in the Republic of Slovenia, this should be appropriately marked with an X in the YES box. In this case, enter the name, registered office and business activity of the permanent establishment. If the permanent establishment does not have a registered office, enter only its location. Where the recipient of income is not a permanent establishment, this should be marked with an X in the NO box; in this case the sections on the right need not be completed.

3. Details of the payer of interest

Enter the registered name, legal/organisational form and registered office of the payer. Information on share capital should be provided where a tax refund on the basis of a reduced tax rate, which in accordance with the provisions of the treaty is subject to the defined participation in the payer's capital or management, is claimed. Enter the tax identification number of the payer.

4. Details of the interest received from the payer, to which the treaty mentioned in Item 1 is applicable

Enter an X in the appropriate box to indicate whether interest was received on the basis of a deposit at banks or savings banks, loan, debt security or any other basis. Indicate the type of income. The description must clearly show that the income is subject to the benefits provided for in the treaty. Enter the recipient of income's share in the payer (in %) at the time of receipt of interest. Information on the share should be provided where a tax refund on the basis of a reduced tax rate, which in accordance with the provisions of the treaty is subject to the defined participation in the payer's capital or management, is claimed. Enter the due date of payment in the format mm/dd/yy, the amount of interest, the amount of tax calculated, deducted and paid by the payer, the amount of tax to be paid under the treaty by the recipient and the amount of tax refund requested, received in euros and rounded to two decimal places.

5. Other

Enter any other information.

7. To be completed by the competent authority of the country of which the recipient of interest is a resident for tax purposes.

Enclosures: *The relevant enclosure should be submitted if the degree of participation in the company's capital or management is a prerequisite for claiming a reduced tax rate under the treaty.