

## INSTRUCTIONS FOR FILLING IN THE FORM

Requests for a refund of tax on other incomes, 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 Articles 127 to 131 and Articles 134 and 135 of the Personal Income Tax Act (Uradni list RS, No 131/06) and Article 4 of the Corporate Income Tax Act (Uradni list RS, No 117/06).

This form relates to incomes other than dividends, interest and royalties (hereinafter: other income).

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

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 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 income**

Enter the name and surname or registered name of the recipient of income. 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 should enter their registered office and place of effective management. Recipients of income must enter the name of the country of which they were residents for tax purposes at the time of receipt of income (the competent authority of the country of residence should complete Section 7), as well as a 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 income**

Enter the registered name, legal/organisational form, registered office and tax identification number of the payer. Where the payer 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 tax identification number 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.

### **4. Details of the income received from the payer to which the treaty mentioned in Item 1 is applicable**

Indicate the type of income. The description must clearly show that the income is subject to the benefit provided for in the treaty. Enter the due date of payment in the format mm/dd/yy, the amount of income, the amount of tax calculated, deducted and paid by the person liable to pay tax, 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 income is a resident for tax purposes.