

INSTRUCTIONS FOR FILLING IN THE FORM

Requests for exemption from tax on income which students earn in the Republic of Slovenia (through an authorised organisation or the Employment Office, which provide job opportunities for students in accordance with regulations governing employment), based on the provisions of a treaty on avoidance of double taxation of income, are made under Articles 260 and 266 of the Tax Procedure Act (Uradni list RS (Official Gazette of the Republic of Slovenia), No 117/06), in conjunction with Article 127 of the Personal Income Tax Act (Uradni list RS, No 117/06).

The recipient of earnings must submit the completed form to the payer of such earnings before the earnings are paid. The payer must submit the completed form to the Financial Administration of the Republic of Slovenia. The tax authority should take a decision on the request no later than within 15 days of receipt of the request. The person liable to pay tax may pay out earnings without calculating, deducting and paying withholding tax only after having received the confirmed request granted by the tax authority. A new request must be submitted for each payment of earnings. In cases where the person liable to pay tax pays out earnings at regular intervals, the tax authority may grant benefits for a longer period of time. Please complete the form legibly, using capital letters.

1. Recipients of earned income must 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.

2. Details of the recipient of earnings

Enter the name, surname and date of birth of the recipient of earnings. Recipients must provide residence information (town, street name, house number, and postcode), the country of which they are citizens and the country of which they are residents for tax purposes (the competent authority of the country of residence should complete Section 8). Enter the recipient's tax identification number in the Republic of Slovenia. Indicating this number is compulsory.

3. Details of the payer of earnings

Enter the registered name, legal/organisational form, registered office and tax identification number of the payer (i.e. an authorised organisation or Employment Office, which provide job opportunities for students in accordance with regulations governing employment).

4. Details of the recipient's presence in the Republic of Slovenia

Enter the date of first arrival in Slovenia in the format mm/dd/yy and planned time of residence in Slovenia (from (dd/mm/yy) to (dd/mm/yy)).

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

Enter the amount of income (in euros, rounded to two decimal places) which a student earns in the Republic of Slovenia through an authorised organisation or the Employment Office, which provide job opportunities for students in accordance with regulations governing employment. Enter the date of receipt of income in the form dd/mm/yy. Enter the total amount of income earned in the Republic of Slovenia (through authorised organisations or the Employment Office, which provide job opportunities for students in accordance with regulations governing employment) in the current year up to the date of submission of the request.

6. Other

Enter any other information.

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