

## INSTRUCTIONS FOR FILLING IN THE FORM

Requests for exemption from tax on income from 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 income from employment must submit the completed form to the payer of such income before the income is paid. The payer of income from employment 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 income 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 income. In cases where the person liable to pay tax pays out income 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 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 income**

Enter the name and surname of the recipient of income. Recipients of income must provide residence information (town, street name, house number and postcode) and indicate 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), as well as a tax identification number or other identification number. Indicating these two numbers is not compulsory.

### **3. Details of the payer of income**

Enter the registered name, legal/organisational form, registered office, country and tax identification number or other identification number of the payer of income. Indicating these two numbers is not compulsory. 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, indicating whether the income from employment is charged to the permanent establishment. If the permanent establishment does not have a registered office, enter only its location. Where the payer 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 recipient's presence and employment in the Republic of Slovenia**

Enter the date of first arrival of the recipient of income (relating to employment) in Slovenia in the format dd/mm/yy and planned time of residence (relating to employment) in Slovenia (from (dd/mm/yy) to (dd/mm/yy)). Enter the name, registered office/location (address) and tax identification number of the person for whom (at whom) employment is performed.

### **5. 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 benefits provided for in the treaty. Enter the due date of payment in the format mm/dd/yy and the amount of income received in euros, rounded to two decimal places.

### **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.