

## INSTRUCTIONS FOR FILLING IN THE FORM

Requests for exemption from tax on pensions, 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 Articles 127 and 134 of the Personal Income Tax Act (Uradni list RS, No 117/06). This request also applies to exemption from tax on annuities.

The recipient of a pension or annuity must submit the completed form to the payer of such income before the pension or annuity is 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 pensions or annuities 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. In cases where the person liable to pay tax pays out pensions or annuities 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 from a pension or annuity**

Enter the name and surname of the recipient of income. Recipients of income 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 7), as well as a tax identification number or other identification number. Indicating these two numbers is not compulsory.

**3. Details of the payer of pensions or annuities (person liable to pay tax)**

Enter the registered name, legal/organisational form, registered office and country, as well as tax identification number or other identification number of the payer. Indicating these numbers is not compulsory. Where the payer 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/location (address) and tax identification number of the permanent establishment. 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 income received from the payer to which the treaty mentioned in Item 1 is applicable**

For a pension, enter the type of pension, frequency of payment, due date of payments (e.g. monthly), method of payment (to a bank account, in cash) and amount of each payment in euros, rounded to two decimal places. For annuities, enter the details of the contract on the basis of which annuities are paid (type, date (mm/dd/yy) and maturity of the contract, as well as the amount from the contract).

**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.**