

INSTRUCTIONS FOR FILLING IN THE FORM

Requests for exemption from tax on income of professors and researchers, 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 in teaching or research 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 tax authority. 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 employment 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 employment 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 employment 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 on the basis of which they are submitting the request.

2. Details of the recipient of earnings

Recipients of employment income must enter their name and surname, details of residence in the Republic of Slovenia (town, street name, house number, and postcode), details of residence prior to arrival in the Republic of Slovenia (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), as well as a tax identification number or other identification number. Indicating these two numbers is not compulsory. Also indicate the recipient's status (professor, researcher).

3. Details of the payer of earnings

Enter the name and surname or registered name and legal/organisational form, details of residence or registered office, country and tax identification number of the payer of employment earnings.

4. Details of the recipient's presence and university, school or institution in the Republic of Slovenia

Enter the date of first arrival (relating to teaching or research) in the Republic of Slovenia in the format dd/mm/yy and the planned time of residence (relating to teaching or research) in the Republic of Slovenia (from (dd/mm/yy) to (dd/mm/yy)). Also enter the name, registered office/location (address) and tax identification number of the university, school or institution in the Republic of Slovenia where the recipient of income teaches or performs research.

5. Details of the income from teaching and/or research 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. It should be appropriately indicated whether research is conducted for the public or private benefit of a specific person or persons.

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.