

INSTRUCTIONS FOR FILLING IN THE FORM

Requests for exemption from tax on other incomes, 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 to 131 and Articles 134 and 135 of the Personal Income Tax Act (Uradni list RS, No 131/06). This form relates to incomes other than income earned by students in the Republic of Slovenia, income from employment, pensions or annuities, and incomes of professors and researchers (hereinafter: income).

The recipient of income must submit the completed form to the payer of income before the income is paid. The payer must submit the completed form to the Republic 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 income without calculating, deducting and paying withholding tax only after having received the confirmed request granted by the tax authority. Where recipients of income receive income from a person not liable to pay tax, along with the request they must enclose a tax return for personal income tax assessment for income derived from employment, which they must file with the competent tax authority.

A new request must be submitted for each payment of income. In cases where the person liable to pay tax pays 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 on the basis of which they are submitting the request.

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 must enter their registered office and place of effective management. Recipients of income must also enter the name of the country of which they are residents for tax purposes (the competent authority of the country of residence should complete Section 7), and 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 name and surname or registered name and legal/organisational form, address or registered office and country of the payer of income. Also enter the tax identification number of the payer of income. Where the payer of income has a 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 payer of income does not have a permanent establishment in the Republic of Slovenia, 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 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.

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.