

INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR ACQUIRING THE STATUS OF THE AUTHORISED FOREIGN INTERMEDIARY UNDER ARTICLE 383.G OF THE TAX PROCEDURE ACT

Foreign intermediaries shall file a special application with the tax authority for acquisition of the status of the authorised foreign intermediary under Article 383.g of the Tax Procedure Act. This application sample may be used for this purpose.

Data about the foreign intermediary

The data about the foreign intermediary are entered. The following data are entered: name, seat (street, house number, town and postcode) and identification number of the foreign intermediary, which is used for tax purposes in the state of residence.

The contact data of the foreign intermediary are also entered: telephone number and e-mail address.

State of tax residence of the foreign intermediary

The foreign intermediary marks one of the options and states the state of tax residence. The foreign intermediary marks both options in the case when the state of residence of the foreign intermediary is suitable for both descriptions.

Performing activities

The foreign intermediary marks whether his/her activity is receiving income for a third-party account or whether a part of his/her activity is receiving income for a third-party account.

Requests, connected with performing activities

The foreign intermediary shall fulfil some special requirements, connected with performing his/her activities, for acquisition of the status of the authorised foreign intermediary. The foreign intermediary has several options: he/she shall have an authorisation for performing banking activities at his/her disposal, shall be a member of the recognised stock exchange or shall be another person, who is according to Slovenian tax authority's opinion suitable for a foreign intermediary in relation to its organisational structure, type and extent of activities.

The foreign intermediary shall enclose the following documents with the application and at this point he/she has the following options:

- To enclose the authorisation of the supervisory body competent for performing banking activities in EU Member State or state, with which Slovenia has a concluded treaty for the avoidance of double taxation in respect of income, which enables exchange of information due to implementation of domestic legislation. The foreign intermediary may be also a person, completely owned by the company, which has such authorisation at its disposal. In this case evidence shall be enclosed with the application, from which ownership of participation or shares of the foreign intermediary is evident.
- To enclose evidence, from which it is evident that the foreign intermediary is a member of the recognized stock exchange in EU Member State or state, with which Slovenia has a concluded treaty for the avoidance of double taxation in respect of income, which enables exchange of information due to

implementation of domestic legislation. The recognised stock exchange is a stock exchange, the organiser of which is a full member of the World Federation of Exchanges – WFE or Federation Internationale des Bourses de Valeurs – FIBV - <http://www.world-exchanges.org>

If the foreign intermediary doesn't fulfil any of the two above-mentioned terms, he/she marks in the application that he/she is another person. In this case evidence shall be enclosed with the application, from which the organisational structure, type and extent of his/her activities are evident.

Statement about fulfilment of obligations

The foreign intermediary shall provide a statement that he/she as the authorised foreign intermediary will fulfill obligations of authorised foreign intermediaries, which are defined in Article 383.g paragraph 1 item 4 of the Tax Procedure Act.