On the basis of Article 383.e paragraph 3 of the Tax Procedure Act (Official Journal of the RS, no. 117/06, 24/08 – ZDDKIS, 125/08, 20/09 – ZDoh-2D, 110/09, (1/10 correction)) the Minister of Finance issues

RULES ON THE FORM, METHOD AND SUBJECT MATTER OF DATA, WHICH THE AUTHORISED FOREIGN INTERMEDIARY SHALL PROVIDE TO THE PAYER OF TAX OR AUTHORISED PERSON

Article 1

These Rules define the form, method and subject matter of data, which are necessary for assessment of tax, determination of the tax base and exercising tax relief, benefits under treaties and identification of the beneficial holder of dematerialised financial instruments, who receives income on the basis of these financial instruments, which shall be provided by the authorised foreign intermediary to the payer of tax or authorised person.

Article 2

The authorised foreign intermediary from Article 383.g of the Tax Procedure Act (Official Journal of the RS, no. 117/06, 24/08 – ZDDKIS, 125/08, 20/09–ZDoh - 2D, 110/09, (1/10 correction)); hereinafter: ZDavP-2) shall deliver data from Article 383.e paragraph 1 item 2 of the ZDavP-2 to the payer of tax from Article 58 of the ZDavP-2 or authorised person from Article 383.f of the ZDavP-2 in the form and according to the method, defined in the annex, which is a constituent part of these Rules.

Article 3

The authorised foreign intermediary delivers data from Article 1 of these Rules to the payer of tax from Article 58 of the ZDavP-2 or authorised person from Article 383.f of the ZDavP-2 till the tenth day in the month following that, in which the income was paid by the person, who is charged by such income.

The authorised foreign intermediary may deliver data from the first Article of these Rules to the payer of tax from Article 58 of the ZDavP-2 or authorised person from Article 383.f of the ZDavP-2 also after expiry of the time limit from the first paragraph of this Article, but at least four days before expiry of the time limit for submission of tax return correction from Article 383.e paragraph 5 of the ZDavP-2.

Article 4

These Rules enter into force the next day after publishing in the Official Journal of the Republic of Slovenia and they are used from 1 July 2010 onwards.

No.
Ljubljana,
EVA

Dr. Franc Križanič
Minister of Finance

1. FORM AND METHOD FOR DELIVERY OF DATA

Data are written in the following file:

– **VIRPUI.***

Data are written in the file in an optional format for electronic exchange, which is agreed between the authorised foreign intermediary (hereinafter: PTP) and the payer of tax or authorised person.

The PTP and payer of tax or authorised person agree about the subject matter of data and define a method, which will provide at least the range of data, defined in the table of individual data 2.2. The file with data is prepared according to the method, which will provide programme classification of attributes (e.g. xml, csv, structured txt or others) to both: the PTP and payer of tax or authorised person. In the exchange protocol the PTP and payer of tax or authorised person provide protection of data with application of one of the methods for encrypting of data.

2. DATA ABOUT THE AUTHORISED FOREIGN INTERMEDIARY, PAYER OF TAX AND BENEFICIAL HOLDERS OF DEMATERIALISED FINANCIAL INSTRUMENTS

2.1 Preparation of data

VIRPUI.* file shall include three groups of data: data about the authorised foreign intermediary (PTP), data about the payer of tax (PD) and individual data about the beneficial holder of dematerialised financial instruments (UI). The file is accurately prepared in such a way that it includes data of one authorised foreign intermediary for one payer of tax and beneficial holders of dematerialised financial instruments.

2. 2 Tabular presentation of minimum range, form and structure of data

No.	Length	Type of the field	Description of the field	Group of data
1	8	D	Date of data delivery (YYYYMMDD)	PTP
2	25 at most	AN	Tax or other identification number of the authorised foreign intermediary (PTP)	PTP
3	100 at most	AN	Name of the company of the authorised foreign intermediary PTP	PTP
4	100 at most	AN	Seat of the company of the authorised foreign intermediary PTP	PTP
5	2	A	Code of the state of authorised foreign intermediary's tax residence The table of states under ISO standard 3166 is applied **(**ISO 3166-1-alpha-2 code**).**	PTP
6	25 at most	AN	Number of the decision about granting the status of the authorised foreign intermediary	PTP

7	8	D	Validity of the status of the authorised foreign intermediary until (YYYYMMDD)	PTP
8	8	N	Tax identification number of the payer of tax	PD
9	100 at most	AN	Name of the company of the payer of tax	PD
10	25 at most	AN	Tax or other identification number of the beneficial holder of dematerialised financial instruments, which is applied for tax purposes in the state of residence	UI
11	2	N	Code: 01 - Individual 02 - Legal entity 03 – Mutual fund 04 – Investment fund 05 – Pension fund 06 – Insurance company, which performs a pension plan	UI
12	20 at most	AN	Name of the beneficial holder of dematerialised financial instruments	UI
13	100 at most	AN	Family name or title of the beneficial holder of dematerialised financial instruments	UI
14	40	AN	Address or seat of the beneficial holder of dematerialised financial instruments	UI
15	20	AN	Zip code of the beneficial holder of dematerialised financial instruments	UI
16	2	A	Code of tax residence state of the beneficial holder of dematerialised financial instruments The table of states under ISO standard 3166 is applied (ISO 3166-1-alpha-2 code).	UI
17	2	N	Exercising benefits from treaties: 01 - YES 02 – NO (if 02 is marked, fields 18 and 19 are not filled in)	UI
18	200 at most	AN	Name of the treaty	UI
19	2	N	Method of exercising benefits from treaties: 01 - exemption 02 – exercising a lower tax rate	UI
20	2	N	Exercising tax relief or exemptions in the form: 01 – Article 70 of the ZDDPO-2[1] 02 – Article 71 of the ZDDPO-2[2] 03 – Article 72 of the ZDDPO-2[3]	UI

[1] Article 70 of the Corporate Income Tax Act – ZDDPO-2 (Official Journal of the RS, no. 117/06, 56/08, 76/08, 5/09, 96/09) in connection with Article 383. a (exercising non-deduction of tax under Article 70 paragraphs 3 and 5 of the ZDDPO-2) of the Tax Procedure Act – ZDavP-2 (Official Journal of the RS, no. 117/06, 24/08-ZDDKIS, 125/08, 20/09-ZDoh-2D, 110/09, (1/10 correction)).

[2] Article 71 of the ZDDPO-2 in connection with Article 375 of the ZDavP-2 (taxation, which is valid for parent and subsidiary companies from various EU Member States on the basis of Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States; with changes).

[3] Article 72 of the ZDDPO-2 in connection with Article 377 of the ZDavP-2 (taxation, which is valid in connection with interest and royalty payments between associated companies from various EU Member States on the basis of Council Directive 2003/49/EC of 3 June 2003 on the common system of taxation applicable to interest and royalty payments between associate companies of different Member States).

			04 – relief under the ZDoh-2 and ZDDPO-2	
21	14	N	NFI quantity – a range of numbers is entered into the field, which includes ten (10) numbers for the integer part of the quantity and four (4) numbers for decimals. The number is right aligned.	UI
22	12	AN	NFI identification with application of ISIN codes	UI
23	2	N	Type of income: 01 - dividends 02 - interest 03 - others	UI
24	8	D	Date, when the payer of tax paid income to the authorised foreign intermediary for the beneficial holder of dematerialised financial instruments (YYYYMMDD)	UI