

**ZAHTEVEK ZA OPROSTITEV DAVKA OD DOHODKOV IZ ZAPOSLOTITVE (RAZEN POKOJNIN) NA PODLAGI DOLOČB MEDNARODNE POGODBE O IZOGIBANJU DVOJNEGA OBDAVČEVANJA DOHODKA / REQUEST FOR EXEMPTION OF TAX ON INCOMES FROM EMPLOYMENT (WITH THE EXCEPTION OF PENSIONS) BASED ON PROVISIONS OF THE TREATY ON AVOIDANCE OF DOUBLE TAXATION OF INCOME**

1. Mednarodna pogodba o izogibanju dvojnega obdavčevanja dohodka med Republiko Slovenijo in \_\_\_\_\_, \_\_\_\_\_ odstavek \_\_\_\_\_ člen / Treaty on avoidance of double taxation of income between the Republic of Slovenia and \_\_\_\_\_, Paragraph \_\_\_\_\_ Article \_\_\_\_\_

**2. PODATKI O PREJEMNIKU DOHODKA / DETAILS OF THE RECIPIENT OF INCOME**

Ime in priimek / Name and surname			
Fizična oseba / Individual	Podatki o prebivališču / Domicile or residence	Telefon: / Telephone:	
	Državljanstvo / Citizenship		
Država rezidentstva prejemnika / Recipient's country of residence		Davčna številka: / Tax identification number:	

**3. PODATKI O IZPLAČEVALCU DOHODKA / DETAILS OF THE PAYER OF INCOME**

Firma in pravno-organizacijska oblika / Registered name and legal/organisational form			
Sedež / Registered office		Telefon: / Telephone:	
Država / Country			
Davčna številka / Tax identification number			
Poslovna enota v Republiki Sloveniji / Permanent establishment in the Republic of Slovenia <input type="checkbox"/> Da/Yes <input type="checkbox"/> Ne/No (če da – izpolni / if yes - fill in)	Naziv / Name	Opis dejavnosti: / Description of business activities:	
	Sedež / kraj / Registered office / location	Telefon: / Telephone:	
	Davčna številka / Tax identification number		
	Dohodek bremeni poslovno enoto / Income payable by the permanent establishment: <input type="checkbox"/> Da/Yes <input type="checkbox"/> Ne/No		

**4. PODATKI O NAVZOČNOSTI IN ZAPOSLOTVI PREJEMNIKA V REPUBLIKI SLOVENIJI /  
DETAILS OF RECIPIENT'S PRESENCE AND EMPLOYMENT IN THE REPUBLIC OF SLOVENIA**

Datum prvega prihoda v Republiko Slovenijo / <i>Date of the first arrival in the Republic of Slovenia</i>			
Predvideni čas prebivanja v Republiki Sloveniji / <i>Planned time of residence in the Republic of Slovenia</i>			
Podatki o zaposlitvi v Republiki Sloveniji / <i>Details of employment in the Republic of Slovenia</i>	Oseba, za katero (pri kateri) se izvaja zaposlitev / <i>Person for whom (at whom) employment is performed</i>	Naziv / <i>Name</i>	
		Sedež / kraj / <i>Registered office / location</i>	
		Davčna številka / <i>Tax identification number</i>	

**5. PODATKI O DOHODKU, PREJETEM OD IZPLAČEVALCA, ZA KATEREGA SE UPORABI POGODBA IZ 1. TOČKE / DETAILS OF THE INCOME, RECEIVED FROM THE PAYER, TO WHICH THE TREATY MENTIONED IN ITEM 1 IS APPLICABLE**

Vrsta dohodka / <i>Type of income</i>	Datum plačila / <i>Due date of payment</i>	Znesek dohodka / <i>Amount of income</i>

**6. DRUGO / OTHER**

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**7. Izjavljam / I hereby declare:**

- prejemnik dohodka je tudi upravičeni lastnik dohodka / *the recipient of income is also the beneficial owner of income;*
- prejemnik dohodka je upravičen do koristi, določene v mednarodni pogodbi iz 1. točke / *the recipient of income is eligible for benefits, provided in the treaty mentioned in Item 1;*
- da so podatki resnični, točni in popolni / *that the data are truthful, accurate and complete.*

V/Na/In/At....., dne/Date.....

.....  
(podpis zavezanca/-ke oziroma pooblaščenca/-ke)  
(Signature of the taxpayer or authorised person)

**8. POTRDILO PRISTOJNEGA ORGANA DRŽAVE REZIDENTSTVA PREJEMNIKA DOHODKA /  
CERTIFICATION OF THE COMPETENT AUTHORITIES OF THE INCOME RECIPIENT'S COUNTRY OF RESIDENCE**

Potrjujemo, da je oseba, navedena v 2. točki, rezident \_\_\_\_\_ v smislu \_\_\_odstavka \_\_\_\_\_ člena mednarodne pogodbe o izogibanju dvojnega obdavčevanja dohodka med Republiko Slovenijo in \_\_\_\_\_. / *We hereby certify that the person stated in Item 2 is a resident of \_\_\_\_\_ within the meaning of Paragraph \_\_\_\_\_ Article \_\_\_\_\_ of the treaty on avoidance of double taxation of income between the Republic of Slovenia and \_\_\_\_\_.*

V/Na/In/At \_\_\_\_\_, dne/Date \_\_\_\_\_ Žig/Stamp \_\_\_\_\_ Podpis/Signature \_\_\_\_\_

**9. PODATKI O POOBLAŠČENCU / DETAILS OF THE AUTHORISED PERSON**

Ime in priimek / <i>Name and surname</i>	
Naslov / <i>Address</i>	Telefon: / <i>Telephone:</i>

**Priloge / Attachments:** Pooblastilo / *Authorisation*

Na zahtevo davčnega organa je treba predložiti tudi druga dokazila o upravičenosti do ugodnosti po mednarodni pogodbi. / *Upon request of the tax authorities also other proofs of eligibility for benefits according to the treaty shall be submitted.*

(Izpolni davčni organ / *to be completed by the tax authorities*)

## INSTRUCTIONS FOR FILLING IN THE FORM

Requests for exemption from tax on income from employment, 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 must submit the completed form to the payer of such income before the income is paid. The payer of income from employment 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 income 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 income. In cases where the person liable to pay tax pays out 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 of the treaty on the basis of which they are submitting the request.

### **2. Details of the recipient of income**

Enter the name and surname of the recipient of income. Recipients of income must provide residence information (town, street name, house number and postcode) and indicate 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.

### **3. Details of the payer of income**

Enter the registered name, legal/organisational form, registered office, country and tax identification number or other identification number of the payer of income. Indicating these two numbers is not compulsory. Where the payer 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 tax identification number of the permanent establishment, indicating whether the income from employment is charged to the permanent establishment. If the permanent establishment does not have a registered office, enter only its location. 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 recipient's presence and employment in the Republic of Slovenia**

Enter the date of first arrival of the recipient of income (relating to employment) in Slovenia in the format dd/mm/yy and planned time of residence (relating to employment) in Slovenia (from (dd/mm/yy) to (dd/mm/yy)). Enter the name, registered office/location (address) and tax identification number of the person for whom (at whom) employment is performed.

### **5. 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.

### **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.