

**ZAHTEVK ZA ZMANJŠANJE OZIROMA OPROSTITEV DAVKA OD DIVIDEND
NA PODLAGI DOLOČB MEDNARODNE POGODBE O IZOGIBANJU DVOJNEGA
OBDAVČEVANJA DOHODKA / REQUEST FOR REDUCTION OR EXEMPTION OF
TAX ON DIVIDENDS 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 _____.

___% (stopnja iz pogodbe / tax rate from the treaty)
 Oprostitev / Exemption

2. PODATKI O PREJEMNIKU DIVIDEND / DETAILS OF THE RECIPIENT OF DIVIDENDS

Ime in priimek / firma <i>Name and surname / Registered name</i>		
Fizična oseba/ <i>Individual</i>	Podatki o prebivališču / <i>Domicile or residence</i>	Telefon: <i>Telephone:</i>
	Državljanstvo / <i>Citizenship</i>	
Gospodarska družba ali druga oseba / <i>Company or other entity</i>	Sedež / <i>Registered office</i>	Telefon: <i>Telephone:</i>
	Kraj dejanskega upravljanja / <i>Place of effective management</i>	Telefon: <i>Telephone:</i>
Država rezidentstva prejemnika / <i>Recipient's country of residence</i>		Davčna številka: <i>Tax identification number:</i>
Poslovna enota v Republiki Sloveniji / <i>Permanent establishment in the Republic of Slovenia</i> <input type="checkbox"/> Da / Yes <input type="checkbox"/> Ne / No (če da – izpolnite / <i>if yes - fill in</i>)	Naziv / <i>Name</i>	
	Sedež / kraj / <i>Registered office / location</i>	Telefon: <i>Telephone:</i>
	Opis dejavnosti / <i>Description of business activities</i>	

3. PODATKI O PLAČNIKU DIVIDEND / DETAILS OF THE PAYER OF DIVIDENDS

Firma in pravno-organizacijska oblika / <i>Registered name and legal/organisational form</i>	
Sedež / <i>Registered office</i>	Telefon: <i>Telephone:</i>
Osnovni kapital* / <i>Share capital*</i>	
Davčna številka / <i>Tax identification number</i>	

4. PODATKI O DIVIDENDAH, PREJETIH OD PLAČNIKA, ZA KATERE SE UPORABI POGODBA IZ 1. TOČKE / DETAILS OF DIVIDENDS, RECEIVED FROM THE PAYER, TO WHICH THE TREATY MENTIONED IN ITEM 1 IS APPLICABLE

Vrsta deleža / Type of shareholding	Opis dohodka / Description of income	Delež v plačniku (v %)* / Share in the payer (in %)*	Datum plačila / Due date of payment	Znesek dividend / Amount of dividends
<input type="checkbox"/> Delnice / Shares <input type="checkbox"/> Drugi lastniški deleži / Other equity				

5. DRUGO / OTHER

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6. Izjavljam / I hereby declare:

- prejemnik dividend je tudi upravičeni lastnik dividend / *the recipient of dividends is also the beneficial owner of dividends;*
- prejemnik dividend je upravičen do koristi, določene v mednarodni pogodbi iz 1. točke / *the recipient of dividends is eligible for benefits, provided in the treaty mentioned in Item 1;*
- da so podatki resnični, točni in popolni / *that 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)

7. POTRDILO PRISTOJNEGA ORGANA DRŽAVE REZIDENTSTVA PREJEMNIKA DIVIDEND / CERTIFICATION OF THE COMPETENT AUTHORITIES OF THE DIVIDEND 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 _____

8. PODATKI O POOBLAŠČENCU / DETAILS OF THE AUTHORISED PERSON

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

Priloge / Attachments:

PRILOGE / ATTACHMENTS:		<i>*Izpisek iz registra / *Print from the register</i>
		<i>*Kopija delniške knjige / *Copy of the share register</i>
		<i>*Potrdilo KDD (»Potrdilo o lastništvu za namene izvajanja 10. člena (dividende) mednarodnih pogodb o izogibanju dvojnega obdavčevanja«) / *Confirmation of the Central Securities Clearing Corporation (»Confirmation of the ownership for purposes of implementation of Article 10 (dividends) of treaties on avoidance of double taxation«)</i>
		<i>Pooblastilo / Authorisation</i>

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

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.

INSTRUCTIONS FOR FILLING IN THE FORM

Requests for reduction of or exemption from tax on dividends, 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 134 of the Personal Income Tax Act (Uradni list RS, No 117/06 – hereinafter: ZDoh-2) and Article 70 of the Corporate Income Tax Act (Uradni list RS, No 117/06 – hereinafter: ZDDPO-2).

The recipient of dividends must submit the completed form to the payer of dividends before the dividends are paid. The payer must submit the completed form to the **Hišpkekn Administrc/vkp** 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 dividends and calculate tax at a lower rate than stipulated by law (ZDoh-2 and ZDDPO-2), or not calculate and deduct tax from dividends, only after having received confirmation of the request granted by the tax authority.

A new request must be submitted for each payment of dividends. In cases where the person liable to pay tax pays out dividends 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. Enter an X in the appropriate box to the right to indicate whether you claim the reduced tax rate (in this case, enter the tax rate) or exemption from tax.

2. Details of the recipient of dividends

Enter the name and surname or registered name of the recipient of dividends. Individuals must provide residence information (town, street name, house number and postcode) and indicate the country of which they are citizens. If recipients of dividend income are a company or other entity or an association of persons subject to foreign law, they should enter their registered office and place of effective management. Recipients of dividend 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), as well as a tax identification number or other identification number. Indicating these two numbers is not compulsory. Where the recipient of dividends 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 dividend 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 dividends (person liable to pay tax)

Enter the registered name, legal/organisational form and registered office of the person liable to pay tax. Information on share capital must be provided where the reduced tax rate, which in accordance with the provisions of the Treaty is subject to the defined participation in the payer's capital or management, is claimed. Enter the tax identification number of the person liable to pay tax.

4. Details of dividends received from the payer to which the treaty mentioned in Item 1 is applicable

Enter an X in the appropriate box to indicate whether dividends were received on the basis of shares or other equity. 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 recipient of income's share in the payer (in %). Information on the share should be provided where the reduced tax rate, which in accordance with the provisions of the treaty is subject to the defined

participation in the payer's capital or management, is claimed. Enter the due date of payment in the format mm/dd/yy and the amount of dividends 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 dividends is a resident for tax purposes.

Enclosures: *The relevant enclosure should be submitted if the degree of participation in the company's capital or management is a prerequisite for claiming a reduced tax rate under the treaty.