

ZAHTEVEK ZA OPROSTITEV DAVKA OD DOHODKOV PROFESORJEV IN RAZISKOVALCEV NA PODLAGI DOLOČB MEDNARODNE POGODBE O IZOGIBANJU DVOJNEGA OBDAVČEVANJA DOHODKA / REQUEST FOR EXEMPTION OF TAX ON INCOMES OF PROFESSORS AND RESEARCHERS 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 / <i>Name and surname</i>	
Podatki o prebivališču v Republiki Sloveniji / <i>Details of residence in the Republic of Slovenia</i>	Telefon: / <i>Telephone:</i>
Podatki o prebivališču pred prihodom v Republiko Slovenijo / <i>Details of residence prior to arrival in the Republic of Slovenia</i>	Telefon: / <i>Telephone:</i>
Državljanstvo / <i>Citizenship</i>	
Država rezidentstva prejemnika / <i>Recipient's country of residence</i>	Davčna številka: / <i>Tax identification number:</i>
Status prejemnika / <i>Recipient's status</i>	

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

Ime in priimek ali firma in pravno-organizacijska oblika / <i>Name and surname or registered name and legal/organisational form</i>	
Podatki o prebivališču oziroma sedežu / <i>Details of residence or registered office</i>	Telefon: / <i>Telephone:</i>
Država / <i>Country</i>	
Davčna številka / <i>Tax identification number</i>	

4. PODATKI O NAVZOČNOSTI IN UNIVERZI, ŠOLI ALI USTANOVI V REPUBLIKI SLOVENIJI / DETAILS OF PRESENCE AND OF THE UNIVERSITY, SCHOOL OR INSTITUTION 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 univerzi, šoli ali ustanovi v Sloveniji, kjer prejemalec dohodka poučuje ali raziskuje / <i>Details of the university, school or institution in Slovenia, where the recipient of income teaches or researches.</i>	Naziv / <i>Name</i>
	Sedež / <i>Registered office</i>
	Davčna številka / <i>Tax identification number</i>

5. PODATKI O DOHODKU, PREJETEM ZA POUČEVANJE OZIROMA RAZISKOVANJE, ZA KATEREGA SE UPORABI POGODBA IZ 1. TOČKE / DETAILS OF THE INCOME, RECEIVED FOR TEACHING AND/OR RESEARCH, TO WHICH THE TREATY MENTIONED IN ITEM 1 IS APPLICABLE

Vrsta dohodka / Type of income	Datum plačila / Due date of payment	Znesek dohodka / Amount of income
Raziskave se opravljajo v: / <input type="checkbox"/> javno korist določene osebe ali oseb / <i>public benefit of a specific person or persons</i> Researches are conducted for: <input type="checkbox"/> zasebno korist določene osebe ali oseb / <i>private benefit of a specific person or persons</i>		

6. DRUGO / OTHER

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7. Izjavljam / I hereby declare:

- a) prejemnik dohodka je tudi upravičeni lastnik dohodka / *the recipient of income is also the beneficial owner of income;*
- b) 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;*
- c) 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 / Name and surname	
Naslov / Address	Telefon: Telephone:

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 on avoidance of double taxation shall be submitted.

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

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INSTRUCTIONS FOR FILLING IN THE FORM

Requests for exemption from tax on income of professors and researchers, 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 in teaching or research must submit the completed form to the payer of such earnings before the earnings are paid. The payer must submit the completed form to the tax authority. 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 employment earnings 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 earnings. In cases where the person liable to pay tax pays out employment earnings 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 employment 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 earnings

Recipients of employment income must enter their name and surname, details of residence in the Republic of Slovenia (town, street name, house number, and postcode), details of residence prior to arrival in the Republic of Slovenia (town, street name, house number, and postcode), 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. Also indicate the recipient's status (professor, researcher).

3. Details of the payer of earnings

Enter the name and surname or registered name and legal/organisational form, details of residence or registered office, country and tax identification number of the payer of employment earnings.

4. Details of the recipient's presence and university, school or institution in the Republic of Slovenia

Enter the date of first arrival (relating to teaching or research) in the Republic of Slovenia in the format dd/mm/yy and the planned time of residence (relating to teaching or research) in the Republic of Slovenia (from (dd/mm/yy) to (dd/mm/yy)). Also enter the name, registered office/location (address) and tax identification number of the university, school or institution in the Republic of Slovenia where the recipient of income teaches or performs research.

5. Details of the income from teaching and/or research 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. It should be appropriately indicated whether research is conducted for the public or private benefit of a specific person or persons.

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.