

**ZAHTEVEK ZA OPROSTITEV DAVKA OD POKOJNIN NA PODLAGI DOLOČB
MEDNARODNE POGODBE O IZOGIBANJU DVOJNEGA OBDAVČEVANJA
DOHODKA / REQUEST FOR EXEMPTION OF TAX ON 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 PLAČNIKU DOHODKA / DETAILS OF THE PAYER OF INCOME

Firma in pravno-organizacijska oblika / Registered name and legal/ organisational form		
Sedež / Registered office		Telefon: / Telephone:
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	

**4. PODATKI O DOHODKU, PREJETEM OD PLAČNIKA, 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 pokojnine / Type of pension	Pogostnost izplačevanja / Frequency of payment	Datum izplačil / Due date of payments	Način plačila / Method of payment	Znesek vsakega plačila / Amount of each payment
Podatki iz pogodbe, na podlagi katere se izplačujejo rente (vrsta, datum in ročnost pogodbe, znesek iz pogodbe) / Details of the contract, on the basis of which annuities are paid (type, date and maturity of the contract, amount from the contract).				

5. DRUGO / OTHER

--

6. 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)

7. 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 _____

8. 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 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 pensions, 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 Articles 127 and 134 of the Personal Income Tax Act (Uradni list RS, No 117/06). This request also applies to exemption from tax on annuities.

The recipient of a pension or annuity must submit the completed form to the payer of such income before the pension or annuity is paid. The payer 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 pensions or annuities 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. In cases where the person liable to pay tax pays out pensions or annuities 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 from a pension or annuity

Enter the name and surname of the recipient of income. Recipients of income must provide residence information (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 7), as well as a tax identification number or other identification number. Indicating these two numbers is not compulsory.

3. Details of the payer of pensions or annuities (person liable to pay tax)

Enter the registered name, legal/organisational form, registered office and country, as well as tax identification number or other identification number of the payer. Indicating these numbers is not compulsory. Where the payer 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/location (address) and tax identification number of the permanent establishment. 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 income received from the payer to which the treaty mentioned in Item 1 is applicable

For a pension, enter the type of pension, frequency of payment, due date of payments (e.g. monthly), method of payment (to a bank account, in cash) and amount of each payment in euros, rounded to two decimal places. For annuities, enter the details of the contract on the basis of which annuities are paid (type, date (mm/dd/yy) and maturity of the contract, as well as the amount from the contract).

5. Other

Enter any other information.

7. To be completed by the competent authority of the country of which the recipient of income is a resident for tax purposes.