

ZAHTEVEK ZA VRAČILO DAVKA OD OBRESTI NA PODLAGI DOLOČB MEDNARODNE POGODBE O IZOGIBANJU DVOJNEGA OBDAVČEVANJA DOHODKA / REQUEST FOR REFUND OF TAX ON INTEREST 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 OBRESTI / DETAILS OF THE RECIPIENT OF INTEREST

Ime in priimek / Firma Name and surname / Registered name			
Fizična oseba / Individual	Podatki o prebivališču / Domicile or residence		Telefon: Telephone:
	Državljanstvo / Citizenship		
Gospodarska družba ali druga oseba / Company or other entity	Sedež / Registered office		Telefon: Telephone:
	Kraj dejanskega upravljanja / Place of effective management		Telefon: Telephone:
Država rezidenstva prejemnika / Recipient's country of residence			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 – izpolnite / if yes - fill in)	Naziv / Name		
	Sedež/kraj / Registered office / location		Telefon: Telephone:
	Opis dejavnosti / Description of business activities		

3. PODATKI O PLAČNIKU OBRESTI / DETAILS OF THE PAYER OF INTEREST

Firma ali ime in priimek - pravno-organizacijska oblika / Registered name or name and surname - legal/ organisational form			
Sedež / Registered office			Telefon: Telephone:
Osnovni kapital* / Share capital*			
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 OBRESTIH, PREJETIH OD PLAČNIKA, ZA KATERE SE UPORABI POGODBA IZ 1. TOČKE /
 DETAILS OF INTEREST, RECEIVED FROM THE PAYER, TO WHICH THE TREATY MENTIONED IN ITEM 1 IS
 APPLICABLE**

Vrsta dolžniške terjatve / Type of debt claim	Opis dohodka / Description of income	Delež v plačniku (v %)* / Share in the payer (in %)*	Datum plačila / Due date of payment	Znesek obresti / Amount of interest	Znesek odtegnjenega davka / Amount of tax deducted	Znesek davka po pogodbi / Amount of tax under the treaty	Znesek zahtevanega vračila / Amount of refund requested
<input type="checkbox"/> Depozit pri banki ali hranilnici / Deposit at banks or savings banks <input type="checkbox"/> Posojilo/Loan <input type="checkbox"/> Dolžniški vrednostni papir / Debt securities <input type="checkbox"/> Drugo/ Other							

5. DRUGO / OTHER

--

6. Izjavljam / I hereby declare:

- a) prejemnik obresti je tudi upravičeni lastnik obresti / the recipient of interest is also the beneficial owner of interest;
- b) prejemnik obresti je upravičen do koristi, določene v mednarodni pogodbi iz 1. točke / the recipient of interest 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)

**7. POTRDILO PRISTOJNEGA ORGANA DRŽAVE REZIDENTSTVA PREJEMNIKA OBRESTI /
 CERTIFICATION OF THE COMPETENT AUTHORITIES OF THE INTEREST RECIPIENT'S COUNTRY OF
 RESIDENCE**

Potrjujemo, da je bila oseba, navedena v 2. točki, v času prejema obresti 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 at the time of receipt of interest 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:

9. PODATKI O BANČNEM RAČUNU / BANK ACCOUNT DATA

Znesek vrnjenega davka nakažite na račun številka _____, ki je odprt pri _____./
Pay the amount of tax refund on the account no. _____, held at _____.

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 a refund of tax on interest, based on the provisions of a treaty on avoidance of double taxation of income, are made under Articles 262 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) and Article 70 of the Corporate Income Tax Act (Uradni list RS, No 117/06).

The recipient of interest must submit the completed form to the Financial Administration of the Republic of Slovenia. A new request must be submitted for each payment of interest.

Please complete the form legibly, using capital letters.

1. Recipients of income should 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 are claiming a reduced tax rate (in this case, enter the tax rate) or exemption from tax.

2. Details of the recipient of interest

Enter the name and surname or registered name of the recipient of interest. Individuals must provide residence information (town, street name, house number and postcode) and the country of which they are citizens. If recipients of income are a company or other entity or an association of persons subject to foreign law, they must enter their registered office and place of effective management. Recipients of such income must enter the name of the country of which they were residents for tax purposes at the time of receipt of interest (the competent authority of the country of residence should complete Section 7), as well as the tax identification number or other identification number. Indicating these two numbers is not compulsory. Where the recipient 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 business activity of the permanent establishment. If the permanent establishment does not have a registered office, enter only its location. Where the recipient 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.

3. Details of the payer of interest

Enter the registered name, legal/organisational form and registered office of the payer. Information on share capital should be provided where a tax refund on the basis of a 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 payer.

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

Enter an X in the appropriate box to indicate whether interest was received on the basis of a deposit at banks or savings banks, loan, debt security or any other basis. 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 %) at the time of receipt of interest. Information on the share should be provided where a tax refund on the basis of a 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, the amount of interest, the amount of tax calculated, deducted and paid by the payer, the amount of tax to be paid under the treaty by the recipient and the amount of tax refund requested, received in euros and 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 interest 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.