

ZAHTEVEK ZA OPROSTITEV DAVKA OD DOHODKA, KI GA ŠTUDENTI DOSEGAJO V REPUBLIKI SLOVENIJI, NA PODLAGI DOLOČB MEDNARODNE POGODBE O IZOGIBANJU DVOJNEGA OBDAVČEVANJA DOHODKA / REQUEST FOR EXEMPTION OF TAX ON INCOME, WHICH STUDENTS EARN IN THE REPUBLIC OF SLOVENIA, 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		Dan, mesec in leto rojstva: / Day, month and year of birth:
Fizična oseba / Individual	Podatki o prebivališču / Domicile or residence	Telefon: / Telephone:
	Državljanstvo / Citizenship	
Država rezidentstva prejemnika / Recipient's country of residence		
Podatki o prebivališču v Republiki Sloveniji / Domicile or residence in the Republic of Slovenia		Davčna številka v Republiki Sloveniji: / Tax identification number in the Republic of Slovenia:

3. PODATKI O IZPLAČEVALCU DOHODKA (pooblaščen organizacija ali Zavod za zaposlovanje) / DETAILS OF THE PAYER OF INCOME (authorised organisation or Employment Office)

Firma in pravno-organizacijska oblika / Registered name and legal/ organisational form	
Sedež / Registered office	Telefon: / Telephone:
Davčna številka / Tax identification number	

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

Datum prvega prihoda v Republiko Slovenijo / Date of the first arrival in the Republic of Slovenia	
Predvideni čas prebivanja v Republiki Sloveniji / Planned time of residence in the Republic of Slovenia	

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

Znesek dohodka / Amount of income	Datum plačila / Due date of payment	Skupni znesek dohodka, doseženega v tekočem letu / Total amount of income achieved in the current year

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*
- Dokazilo o statusu / *Proof of status*

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)

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INSTRUCTIONS FOR FILLING IN THE FORM

Requests for exemption from tax on income which students earn in the Republic of Slovenia (through an authorised organisation or the Employment Office, which provide job opportunities for students in accordance with regulations governing 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 earnings 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 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 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 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 earned 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 earnings

Enter the name, surname and date of birth of the recipient of earnings. Recipients 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 8). Enter the recipient's tax identification number in the Republic of Slovenia. Indicating this number is compulsory.

3. Details of the payer of earnings

Enter the registered name, legal/organisational form, registered office and tax identification number of the payer (i.e. an authorised organisation or Employment Office, which provide job opportunities for students in accordance with regulations governing employment).

4. Details of the recipient's presence in the Republic of Slovenia

Enter the date of first arrival in Slovenia in the format mm/dd/yy and planned time of residence in Slovenia (from (dd/mm/yy) to (dd/mm/yy)).

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

Enter the amount of income (in euros, rounded to two decimal places) which a student earns in the Republic of Slovenia through an authorised organisation or the Employment Office, which provide job opportunities for students in accordance with regulations governing employment. Enter the date of receipt of income in the form dd/mm/yy. Enter the total amount of income earned in the Republic of Slovenia (through authorised organisations or the Employment Office, which provide job opportunities for students in accordance with regulations governing employment) in the current year up to the date of submission of the request.

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.