

ZAHTEVEK ZA ZMANJŠANJE OZIROMA OPROSTITEV DAVKA OD PLAČIL UPORABE PREMOŽENJSKIH PRAVIC NA PODLAGI DOLOČB MEDNARODNE POGODBE O IZOGIBANJU DVOJNEGA OBDAVČEVANJA DOHODKA / REQUEST FOR REDUCTION OR EXEMPTION OF TAX ON ROYALTIES 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 DOHODKA / DETAILS OF THE RECIPIENT OF INCOME

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 DOHODKA / DETAILS OF THE PAYER OF INCOME

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 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 premoženjske pravice / Type of property rights	Opis dohodka / Description of income	Delež v plačniku (%)* / Share in the payer (in %)*	Datum plačila / Due date of payment	Znesek dohodka / Amount of income
<input type="checkbox"/> Avtorska pravica / Copyright <input type="checkbox"/> Pravica industrijske lastnine / Industrial property rights <input type="checkbox"/> Drugo / Other				

5. DRUGO / OTHER

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6. 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)

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:

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 treaty 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 royalties, 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 130 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 royalties must submit the completed form to the payer of royalties before the royalties are paid. The payer of royalties 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 royalties and calculate tax at a lower rate than stipulated by law (ZDoh-2 and ZDDPO-2), or not calculate and deduct tax from royalties, only after having received confirmation of the request granted by the tax authority.

A new request must be submitted for each payment of royalties. In cases where the person liable to pay tax pays out royalties 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 royalties

Enter the name and surname or registered name of the recipient of royalties. Individuals must provide residence information (town, street name, house number and postcode) and indicate 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 should enter their registered office and place of effective management. Recipients of 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 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 royalties (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 royalties received from the payer to which the treaty mentioned in Item 1 is applicable

Enter an X in the appropriate box to indicate whether royalties were received on the basis of copyright, industrial property rights 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 %). 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 form at mm/dd/yy and the amount of royalties 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 royalties 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.