

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

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 DIVIDEND / DETAILS OF THE PAYER OF DIVIDENDS

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

4. PODATKI O DIVIDENDAH, PREJETIH OD PLAČNIKA, ZA KATERE SE UPORABI POGODBA IZ 1. TOČKE / DETAILS OF DIVIDENDS, RECEIVED FROM THE PAYER, TO WHICH THE TREATY MENTIONED IN ITEM 1 IS APPLICABLE

Vrsta deleža / Type of shareholding	Opis dohodka / Description of income	Delež v plačniku (v %)* / Share in the payer (in %)*	Datum plačila / Due date of payment	Znesek dividend / Amount of dividends	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"/> Delnice / Shares <input type="checkbox"/> Drugi lastniški deleži / Other equity							

5. DRUGO / OTHER

6. Izjavljam / I hereby declare:

- a) prejemnik dividend je tudi upravičeni lastnik dividend / the recipient of dividends is also the beneficial owner of dividends;
- b) prejemnik dividend je upravičen do koristi, določene v mednarodni pogodbi iz 1. točke / the recipient of dividends is eligible for benefits, provided in the treaty mentioned in Item 1;
- c) da so podatki resnični, točni in popolni / that 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 DIVIDEND / CERTIFICATION OF THE COMPETENT AUTHORITIES OF THE DIVIDEND RECIPIENT'S COUNTRY OF RESIDENCE

Potrjujemo, da je bila oseba, navedena v 2. točki, v času prejema dividend 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 dividends 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:	*Izpisek iz registra / *Print from the register
	*Kopija delniške knjige / *Copy of the share register
	*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«)
	Pooblastilo / Authorisation

(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 dividends, 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 dividends must submit the completed form to the Financial Administration of the Republic of Slovenia. A new request must be submitted for each payment of dividends.

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 are claiming a reduced tax rate (in this case, enter the tax rate) or exemption from tax.

2. Details of the recipient of dividends

Enter the name and surname or registered name of the recipient of dividends. Individuals must provide residence information (town, street name, house number, and postcode) and the country of which they are citizens. If recipients of dividend 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 dividends (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 dividends

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 dividends received from the payer to which the treaty mentioned in Item 1 is applicable

Enter an X in an appropriate box to indicate whether dividends were received on the basis of shares or other equity. 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's share in the payer (in %) at the time of receipt of dividends. 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 of tax in the format mm/dd/yy, the amount of dividends, the amount of tax calculated, deducted and paid by the payer, the amount of tax to be paid under the treaty 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 dividends 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.