

Slovenia: Withholding tax procedures for equities and private domestic securities

Following the Announcement A11057, dated 5 May 2011, we hereby provide information about the withholding tax procedure applicable for Slovenian equities and private bonds accepted for settlement and custody in Clearstream Banking¹ as of

16 May 2011

Withholding tax rates to be applied

According to Slovenian legislation, the following standard withholding tax rates are applicable for Slovenian securities:

• Corporate bonds not listed on organised markets or with equity swap option:	20%
• Unlisted bank bonds:	
• Equities:	
• Government bonds	0% ^a
• Corporate bonds listed on organised markets	

a. No action is required from customers in order to benefit from tax exemption.

Eligibility for tax relief

Relief at source is not available through Clearstream Banking.

Tax withheld at source may be claimed by the following beneficial owners through the standard refund procedure explained below:

- Beneficial owners qualifying for the benefit of a reduced rate of withholding tax in accordance with the Double Taxation Treaty (DTT) between their country of residence and Slovenia. The maximum rate of withholding tax is defined in the relevant DTT in [Appendix 1](#) on page 8 (debt securities) and [Appendix 2](#) on page 9 (equities).
- Legal entities not resident in Slovenia for tax purposes are eligible, according to Slovenian legislation, to benefit from a 15% withholding tax rate and can claim the 5% overpaid at source.
- European Union (EU) parent companies and subsidiaries can, according to Slovenian legislation, claim the full amount of tax withheld at source if they fulfil the conditions of EU Directive 90/435 of 23 July 1990.
- EU or European Economic Area (EEA)² pension/investment funds or EU/EEA residents that are unable to deduct, in their country of residence, the Slovenian tax paid at source can, according to Slovenian legislation, claim the full amount of tax withheld at source.

1. Clearstream Banking refers collectively to Clearstream Banking AG, registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in the Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500 (CBF) and Clearstream Banking, société anonyme, registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg, Luxembourg and registered with the Luxembourg Register of Commerce and Companies under number B-9248 (CBL).

2. Not including the Principality of Liechtenstein.

Applicable withholding tax procedures

In order to benefit from a standard refund of withholding tax on interest or dividends, customer must follow one of the following procedures, depending on the status of the final beneficial owner:

1. Claiming according to the DTT rate;
2. Claiming via written claim according to domestic reduced rates;
3. Claiming full tax refund as defined by the act on taxation and applicable to parent companies and subsidiaries in different EU Member States;
4. Claiming full tax refund by an EU/EEA pension/investment fund or an EU/EEA resident not able to deduct, in its country of residence, the Slovenian tax paid at source.

1. Claiming according to the DTT rate

To apply for a refund, the following documentation must be submitted:

Official tax reclaim form based on treaty

The Slovenian Tax Authorities have prescribed the following bilingual withholding tax refund forms, in Slovenian and English:

- For refund of withheld tax on interest: “Request for Refund of Tax on Interest based on Provisions of the Treaty on Avoidance of Double Taxation of Income”¹ (available at www.durs.gov.si/fileadmin/durs.gov.si/pageuploads/Obrazci_ANG/Double_taxation10.pdf);
- For refund of withheld tax on dividends: “Request for Refund of Tax on Dividends based on Provisions of the Treaty on Avoidance of Double Taxation of Income”¹ (available at www.durs.gov.si/fileadmin/durs.gov.si/pageuploads/Obrazci_ANG/Double_taxation9.pdf).

Forms must be completed and duly signed by the final beneficial owner and submitted in the original for each tax reclaim linked to a single respective payment date.

Section 7 of the form must be completed, duly signed and stamped by the beneficial owner's local tax authorities. If Section 7 cannot be so completed, an original Certificate of Residence¹ issued by the respective tax authorities must be provided instead. This document must be submitted to Clearstream Banking with the first relevant standard refund application and it remains valid for all refund applications related to the calendar year in which the respective payment was made.

Power of Attorney in favour of Nova Ljubljanska banka (NLB)¹

Beneficial owners applying for standard refund must appoint Clearstream Banking's local custodian (NLB) to act for them in filing the reclaim application with the Slovenian Tax Authorities.

The Power of Attorney must be completed and duly signed by the final beneficial owner and submitted in the original for each tax reclaim application.

Credit Advice¹

The Credit Advice identifies income payment details including the security type, gross amount of payment, date of payment and amount of tax withheld. The Credit Advice must reconcile with the information in the official tax reclaim form.

Note: All Credit Advices through the chain of intermediaries down to the beneficial owner must be submitted (if the beneficial holder is the customer's client, the Credit Advice from the customer to the beneficial owner must be provided along with the Credit Advice received by Clearstream Banking).

The Credit Advice can be in English but, if requested by the tax authority, a translated version must be submitted.

1. A version of the form is attached at the end of this Announcement.

Letter of Request for Reclaim¹

The Letter of Request to Clearstream Banking for Reclaim of Slovenian Withholding Tax authorises Clearstream Banking to process the reclaim with the Slovenian Tax Authorities on the customer's behalf.

This document, completed and duly signed by the customer, must be provided to Clearstream Banking for each reclaim application.

2. Claiming via written claim according to domestic reduced rates

The tax refund procedure through the written claim must be used if the beneficial owner is eligible for a reduced rate of withholding tax based on the Slovenian legislation (for example, legal entities not resident in Slovenia for tax purposes are eligible to a 15% tax rate) or under another treaty that is not a DTT.

To apply for a refund, the following documentation must be submitted:

The official written claim form¹

The official written claim form (available at http://www.durs.gov.si/fileadmin/durs.gov.si/pageuploads/Davki-predpisi_in_pojasnila/Davcni_postopek/Obrazlozitev_III.a_poglavja_petega_dela_ZDavP/CLAIM_FOR_REFUND_OF_TAX_ON_INCOME_FROM_DEMATERIALIZED_FINANCIAL_INSTRUMENTS_UNDER_ARTICLE_383.d_PARAGRAPH_1_OF_THE_ZDavP-2.pdf) must be completed and duly signed by the final beneficial owner and submitted in the original for each tax reclaim linked to a single respective payment date.

Power of Attorney in favour of NLB¹

Beneficial owners applying for standard refund must appoint Clearstream Banking's local custodian (NLB) to act for them in filing the reclaim application with the Slovenian Tax Authorities.

The Power of Attorney must be completed and duly signed by the final beneficial owner and submitted in the original for each tax reclaim application.

Credit Advice¹

The Credit Advice identifies income payment details including the security type, gross amount of payment, date of payment and amount of tax withheld. The Credit Advice must reconcile with the information in the written claim form.

Note: All Credit Advices through the chain of intermediaries down to the beneficial owner must be submitted (if the beneficial holder is the customer's client, the Credit Advice from the customer to the beneficial owner must be provided along with the Credit Advice received by Clearstream Banking).

The Credit Advice can be in English but, if requested by the tax authority, a translated version must be submitted.

Letter of Request for Reclaim¹

The Letter of Request to Clearstream Banking for Reclaim of Slovenian Withholding Tax authorises Clearstream Banking to process the reclaim with the Slovenian Tax Authorities on the customer's behalf.

This document, completed and duly signed by the customer, must be provided to Clearstream Banking for each reclaim application.

Supplementary certification

The written claim procedure is new in the Slovenian market and, as a consequence, the Slovenian Tax Authorities may request additional documentation to support the claim. In such cases, Clearstream Banking will inform customers accordingly.

1. A version of the form is attached at the end of this Announcement.

3. Claiming full tax refund for parent companies and subsidiaries in EU Member States

A full standard refund can be applied for provided that the beneficial owner:

- Is an EU resident corporate entity fulfilling the conditions of EU Directive 90/435 of 23 July 1990 in accordance with Slovenian legislation; AND
- Holds capital participation in the issuing company as follows:
 - For interest distribution: at least 25%; or
 - For dividend distribution: at least 10%;AND
- Has held the participation in the company on record date for at least 24 uninterrupted months.

When income is received by the beneficial owner through an intermediary other than the entity that calculated and withheld tax (that is, NLB), NLB can claim a refund of tax only if the above-mentioned conditions are fulfilled and the following certification is submitted by the customer to Clearstream Banking.

Upon approval of the tax application by the Slovenian Tax Authorities, overpaid tax is refunded to NLB and credited to the respective customer by Clearstream Banking.

To apply for a refund, the following documentation must be submitted:

The tax reclaim form¹

The tax reclaim form must be completed and duly signed by the final beneficial owner and submitted in the original for each tax reclaim linked to a single respective payment date.

Power of Attorney in favour of NLB¹

Beneficial owners applying for standard refund must appoint Clearstream Banking's local custodian (NLB) to act for them in filing the reclaim application with the Slovenian Tax Authorities.

The Power of Attorney must be completed and duly signed by the final beneficial owner and submitted in the original for each tax reclaim application.

Certificate of Residence¹

An original Certificate of Residence issued by the beneficial owner's local tax authorities must be submitted to Clearstream Banking with the first relevant standard refund application and remains valid for all refund applications related to the calendar year when the respective payment was made.

Confirmation of no permanent branch in Slovenia¹

The beneficial owner certifies that it has no permanent establishment in Slovenia and did not have such a permanent establishment in the past.

The Confirmation, completed and duly signed by the final beneficial owner, must be submitted in the original for each tax reclaim linked to a single respective payment date.

Credit Advice¹

The Credit Advice identifies income payment details including the security type, gross amount of payment, date of payment and amount of tax withheld. The Credit Advice must reconcile with the information in the written claim form.

Note: All Credit Advices through the chain of intermediaries down to the beneficial owner must be submitted (if the beneficial holder is the customer's client, the Credit Advice from the customer to the beneficial owner must be provided along with the Credit Advice received by Clearstream Banking).

The Credit Advice can be in English but, if requested by the tax authority, a translated version must be submitted.

1. A version of the form is attached at the end of this Announcement.

Letter of Request for Reclaim¹

The Letter of Request to Clearstream Banking for Reclaim of Slovenian Withholding Tax authorises Clearstream Banking to process the reclaim with the Slovenian Tax Authorities on the customer's behalf.

This document, completed and duly signed by the customer, must be provided to Clearstream Banking for each reclaim application.

4. Claiming full tax refund for an EU/EEA pension/investment fund or an EU/EEA resident not able to deduct, in its country of residence, the Slovenian tax paid at source

According to Slovenian legislation, the full tax amount withheld at source can be reclaimed for beneficial owners that are:

- An pension/investment fund non-resident in Slovenia and resident in an EU/EEA Member State other than the Principality of Liechtenstein; or
- A non-resident of Slovenia resident in an EU/EEA Member State other than the Principality of Liechtenstein that is unable to deduct the applicable Slovenian withholding tax in its country of residence.

When income is received by the beneficial owner through an intermediary other than the entity that calculated and withheld tax (that is, NLB), NLB can claim a refund of tax only if the above-mentioned conditions are fulfilled and the following certification is submitted by the customer to Clearstream Banking.

Upon approval of the tax application by the Slovenian Tax Authorities, overpaid tax is refunded to NLB and credited to the respective customer by Clearstream Banking.

To apply for a refund, the following documentation must be submitted:

The tax reclaim form¹

The tax reclaim form must be completed and duly signed by the final beneficial owner and submitted in the original for each tax reclaim linked to a single respective payment date.

Power of Attorney in favour of NLB¹

Beneficial owners applying for standard refund must appoint Clearstream Banking's local custodian (NLB) to act for them in filing the reclaim application with the Slovenian Tax Authorities.

The Power of Attorney must be completed and duly signed by the final beneficial owner and submitted in the original for each tax reclaim application.

Certificate of Residence¹

An original Certificate of Residence issued by the beneficial owner's local tax authorities must be provided.

This document must be submitted to Clearstream Banking with the first relevant standard refund application and remains valid for all refund applications related to the calendar year when the respective payment was made.

Statement of the beneficial owner¹

The beneficial owner certifies that in its country of residence it is not able to exercise tax paid in Slovenia; that it is liable for tax on income in its country of residence; and that the transaction does not mean avoidance of tax payment.

The Statement, completed and duly signed by the final beneficial owner, must be submitted in the original for each tax reclaim linked to a single respective payment date.

1. A version of the form is attached at the end of this Announcement.

Credit Advice¹

The Credit Advice identifies income payment details including the security type, gross amount of payment, date of payment and amount of tax withheld. The Credit Advice must reconcile with the information in the written claim form.

Note: All Credit Advices through the chain of intermediaries down to the beneficial owner must be submitted (if the beneficial holder is the customer's client, the Credit Advice from the customer to the beneficial owner must be provided along with the Credit Advice received by Clearstream Banking).

The Credit Advice can be in English but, if requested by the tax authority, a translated version must be submitted.

Letter of Request for Reclaim¹

The Letter of Request to Clearstream Banking for Reclaim of Slovenian Withholding Tax authorises Clearstream Banking to process the reclaim with the Slovenian Tax Authorities for the customer.

This document, completed and duly signed by the customer, must be provided to Clearstream Banking for each reclaim application.

Additional documentation

For the purposes of any of the tax procedures described above, the tax authority may, at its own discretion, request additional documentation to prove that the beneficial owner is indeed the beneficial holder of the securities.

Language of documentation

All documentation can be submitted in English but, if the tax authority so demands, translated versions must also be submitted, in line with regulation.

Statutory deadline

The withholding tax reclaim must be filed with the Slovenian Tax Authorities no later than five years following the date on which the income was paid.

The deadline by which Clearstream Banking must receive the documentation for a standard refund application is at the latest two months before the statutory deadline. All standard refund applications received after this deadline will be processed by Clearstream Banking on a "best efforts" basis. However, in such a case, Clearstream Banking will apply an extra charge and accepts no responsibility for forms that have not reached the Slovenian Tax Authorities by the date considered being the statute of limitations deadline.

With respect to tax reclaims in general, customers are reminded that Clearstream Banking accepts no responsibility for their acceptance or non-acceptance by the tax authorities of the respective country. It is the customer's responsibility to determine any entitlement to a refund of tax withheld and to complete the forms required correctly and calculate the amount due.

Estimated time for receiving a refund

The estimated time for receiving a refund is 30 days from the date of receipt by the Slovenian Tax Authorities. This timing can vary depending on when the application is filed and on the complexity of the information supplied in the reclaim form.

Capital gains tax and stamp duty

Capital gains tax and stamp duty on Slovenian securities held in Clearstream Banking are not withheld through Clearstream Banking. Capital gains tax or stamp duty may however be payable on specific gains or transactions. Clearstream Banking does not assist in this regard. Please consult your tax advisor for further information.

1. A version of the form is attached at the end of this Announcement.

Further information

For further information, please contact the Clearstream Banking Tax Help Desk on:

	Luxembourg	Frankfurt
Email:	tax@clearstream.com	tax@clearstream.com
Telephone:	+352-243-32835	+49-(0) 69-2 11-1 3821
Fax:	+352-243-632835	+49-(0) 69-2 11-61 3821

or Clearstream Banking Customer Service or your Relationship Officer.

For more general information regarding our products and services, please visit www.clearstream.com.

Appendix 1. Debt securities - Double Taxation Treaties concluded by Slovenia and currently in force

Note: Clearstream Banking provides these rates for information purposes only and does not guarantee that this information is correct, complete and accurate. Clearstream Banking does not assume liability for any damages, direct or indirect, that may arise from the reliance on or the use of this information. The rate as prescribed in the Double Taxation Treaty (DTT) may differ depending on the status of the beneficial owner. Please refer to the actual DTT or your tax advisor for further information.

There is currently no prescribed form for tax refund available for use.

Country	Official Gazette ^a	Date of application of the law	Rate prescribed by the DTT - Interest (%)	Tax refund available (%)
The standard rate of withholding tax on interest is 20% before any refund.				
Albania	MP-št. 7/09	1 January 2010	7	13
Austria	MP-št. 4/98	1 January 1999	5	15
	MP-št. 22/06	1 January 2007	5	15
Belgium	MP-št. 5/99	1 January 2003	10	10
Bosnia and Herzegovina	MP-št. 19/06	1 February 2007	7	13
Bulgaria	MP-št. 12/04	1 January 2005	10	10
Canada	MP-št. 6/01	1 January 2003	10	10
China	MP-št. 13/95	1 January 1996	10	10
Croatia	MP-št. 16/05	1 January 2006	5	15
Cyprus	SFRJ-MP, št. 2/86	1 January 1987	10	10
Czech Republic	MP-št. 2/98	1 January 1999	5	15
Denmark	MP-št. 6/02	1 January 2003	5	15
Estonia	MP-št. 11/06	1 January 2007	10	10
Finland	MP-št. 12/04	1 January 2005	5	15
France	MP-št. 4/05	1 January 2008	5	15
Germany	MP-št. 22/06	1 January 2007	5	15
Greece	MP-št. 6/02	1 January 2004	10	10
Hungary	MP-št. 16/05	23 December 2005	5	15
India	MP-št. 13/04	1 January 2006	10	10
Ireland	MP-št. 25/02	1 January 2003	5	15
Israel	MP-št. 15/07	1 January 2008	5	15
Italy	SFRJ-MP, št. 2/83	1 January 1986	10	10
Latvia	MP-št. 25/02	1 January 2003	10	10
Lithuania	MP-št. 27/01	1 January 2003	10	10
Luxembourg	MP-št. 6/02	1 January 2003	5	15
Macedonia	MP-št. 6/99	1 January 2000	10	10
Malta	MP-št. 9/03	1 January 2004	5	15
Moldova	MP-št. 19/06	14 November 2006	5	15
Netherlands	MP-št. 4/05	1 January 2006	5	15
Norway	MP-št. 7/09	1 January 2010	5	15
Poland	MP-št. 23/97	1 January 1999	10	10
Portugal	MP-št. 19/03	1 January 2005	10	10
Romania	MP-št. 25/02	1 January 2004	5	15
Russian Federation	MP-št. 11/96	1 January 1998	10	10
Serbia/Montenegro	MP-št. 30/03	1 January 2004	10	10
Singapore	RS-MP-št. 16/10	1 January 2011	5	15
Slovak Republic	MP-št. 12/04	1 January 2005	10	10
South Korea	MP-št. 16/05	1 January 2007	5	15
Spain	MP-št. 6/02	1 January 2003	5	15
Sweden	SFRJ-MP, št. 7/81	1 January 1982	0	20
Switzerland	MP-št. 15/97	1 January 1998	5	15
Thailand	MP-št. 12/04	1 January 2005	15	5
Turkey	MP-št. 8/02	1 January 2004	10	10
Ukraine	MP-št. 12/04	1 January 2008	5	15
United Kingdom	MP-št. 12/08	1 January 2009	5	15
United States of America	MP-št. 10/01	1 September 2001	5	15
		1 January 2002	5	15

a. Article 11, paragraph 2 of the respective DTT.

Appendix 2. Equities - Double Taxation Treaties concluded by Slovenia and currently in force

Note: Clearstream Banking provides these rates for information purposes only and does not guarantee that this information is correct, complete and accurate. Clearstream Banking does not assume liability for any damages, direct or indirect, that may arise from the reliance on or the use of this information. The rate as prescribed in the DTT assumes that the beneficial owner does not hold a substantial percentage of the share capital of the company paying the dividend. Different rates may apply for substantial holdings. Please refer to the actual DTT or your tax advisor for further information.

There is currently no prescribed form for tax refund available for use.

Country	Official Gazette ^a	Date of application of the law	Rate prescribed by the DTT - Dividend (%)	Tax refund available (%)
The standard rate of withholding tax on interest is 20% before any refund.				
Albania	MP-št. 7/09	1 January 2010	10	10
Austria	MP-št. 4/98	1 January 1999	15	5
	MP-št. 22/06	1 January 2007	15	5
Belgium	MP-št. 5/99	1 January 2003	15	5
Bosnia and Herzegovina	MP-št. 19/06	1 February 2007	10	10
		1 January 2007		
Bulgaria	MP-št. 12/04	1 January 2005	10	10
Canada	MP-št. 6/01	1 January 2003	15	5
China	MP-št. 13/95	1 January 1996	5	15
Croatia	MP-št. 16/05	1 January 2006	5	15
Cyprus	SFRJ-MP, št. 2/86	1 January 1987	10	10
Czech Republic	MP-št. 2/98	1 January 1999	15	5
Denmark	MP-št. 6/02	1 January 2003	15	5
Estonia	MP-št. 11/06	1 January 2007	15	5
Finland	MP-št. 12/04	1 January 2005	15	5
France	MP-št. 4/05	1 January 2008	15	5
Germany	MP-št. 22/06	1 January 2007	15	5
Greece	MP-št. 6/02	1 January 2004	10	10
Hungary	MP-št. 16/05	23 December 2005	15	5
India	MP-št. 13/04	1 January 2006	15	5
Ireland	MP-št. 25/02	1 January 2003	15	5
Israel	MP-št. 15/07	1 January 2008	15	5
Italy	MP-št. 08/02	1 January 2011	15	5
Latvia	MP-št. 25/02	1 January 2003	15	5
Lithuania	MP-št. 27/01	1 January 2003	15	5
Luxembourg	MP-št. 6/02	1 January 2003	15	5
Macedonia	MP-št. 6/99	1 January 2000	15	5
Malta	MP-št. 9/03	1 January 2004	15	5
Moldova	MP-št. 19/06	14 November 2006	10	10
Netherlands	MP-št. 4/05	1 January 2006	15	5
Norway	MP-št. 7/09	1 January 2010	15	5
Poland	MP-št. 23/97	1 January 1999	15	5
Portugal	MP-št. 19/03	1 January 2005	15	5
Romania	MP-št. 25/02	1 January 2004	5	15
Russian Federation	MP-št. 11/96	1 January 1998	10	10
Serbia/Montenegro	MP-št. 30/03	1 January 2004	10	10
Singapore	RS-MP-št. 16/10	1 January 2011	5	15
Slovak Republic	MP-št. 12/04	1 January 2005	15	5
South Korea	MP-št. 16/05	1 January 2007	15	5
Spain	MP-št. 6/02	1 January 2003	15	5
Sweden	SFRJ-MP, št. 7/81	1 January 1982	15	5
Switzerland	MP-št. 15/97	1 January 1998	15	5
Thailand	MP-št. 12/04	1 January 2005	10	10
Turkey	MP-št. 8/02	1 January 2004	10	10
Ukraine	MP-št. 12/04	1 January 2008	15	5
United Kingdom	MP-št. 12/08	1 January 2009	15	5
United States of America	MP-št. 10/01	1 September 2001	15	5
		1 January 2002	15	5

a. Article 10, paragraph 2, points a) and b) of the respective DTT.

Attachments

Request for Refund of Tax on Interest based on Provisions of the Treaty on Avoidance of Double Taxation of Income

Request for Refund of Tax on Dividends based on Provisions of the Treaty on Avoidance of Double Taxation of Income

Official written claim form

Tax reclaim form

Certificate of Residence

Confirmation of No Permanent Branch in Slovenia

Statement of the Beneficial Owner

Power of Attorney in favour of NLB

Credit Advice

Letter of Request to Clearstream Banking for Reclaim of Slovenian Withholding Tax

As a registered customer, [subscribe](#) to our free email alerts service to receive immediate, daily and/or weekly notification of the latest customer publications on our web site. Unsubscribe at any time; we respect your email privacy.

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 ☐ Da/Yes ☐ 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 ☐ Da/Yes ☐ 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
☐ Depozit pri banki ali hranilnici / Deposit at banks or savings banks ☐ Posojilo/Loan ☐ Dolžniški vrednostni papir / Debt securities ☐ Drugo/ Other							

5. DRUGO / OTHER

6. Izjavljam / I hereby declare:

- prejemnik obresti je tudi upravičeni lastnik obresti / the recipient of interest is also the beneficial owner of interest;
- 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;
- 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:		*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 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 Tax 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.

ZAHTEVEK 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 ☐ Da / Yes ☐ 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
☐ Delnice / Shares ☐ Drugi lastniški deleži / Other equity							

5. DRUGO / OTHER

6. Izjavljam / I hereby declare:

- prejemnik dividend je tudi upravičeni lastnik dividend / the recipient of dividends is also the beneficial owner of dividends;
- 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;
- 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

Potrujemo, 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 Tax 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.

**ZAHTEV EK ZA VRAČILO DAVKA OD DOHODKOV IZ NEMATERIALIZIRANIH
 FINANČNIH INSTRUMENTOV PO PRVEM ODSTAVKU 383.d ČLENA ZDavP-2 /
 CLAIM FOR REFUND OF TAX ON INCOME FROM DEMATERIALIZED FINANCIAL
 INSTRUMENTS UNDER ARTICLE 383.d PARAGRAPH 1 OF THE ZDavP-2**

PODATKI O UPRAVIČENEM IMETNIKU NEMATERIALIZIRANIH FINANČNIH INSTRUMENTOV / DATA ABOUT THE BENEFICIAL HOLDER OF DEMATERIALIZED FINANCIAL INSTRUMENTS	
Ime in priimek / First name and last name	
Firma / Name of the entity	
Organizacijska oblika / Organisational form	
Identifikacijska številka / Identification number	
Podatki o prebivališču / Data about the place of residence	
Sedež / Place of establishment	
Država davčnega rezidentstva / State of tax residence	
Telefon / Telephone	

PODATKI O PLAČNIKU DAVKA V SLOVENIJI / DATA ABOUT THE PAYER OF TAX IN SLOVENIA	
Firma / Name of the entity	
Sedež / Place of establishment	
Davčna številka / Tax number	

PODATKI O DOHODKU / DATA ABOUT INCOME	
Številka transakcije / Transaction number	
Vrsta dohodka / Type of income	
Znesek dohodka / Amount of income	
Znesek odtegnjenega davka v Sloveniji / Amount of tax withheld in Slovenia	
Znesek zahtevanega vračila / Amount of claimed refund	

PODATKI O POOBLAŠČENCU / DATA ABOUT THE AUTHORISED PERSON	
Ime in priimek / First name and last name	
Naslov / Address	
Telefon / Telephone	

PODATKI O BANČNEM RAČUNU / DATA ABOUT THE BANK ACCOUNT	
Znesek vrnjenega davka se nakaže na račun številka / The amount of refunded tax is remitted to the account, no. _____,	
odprt pri / which is open at _____.	
Naslov banke / Bank address: _____	

DRUGO / OTHER

Priloge / Documents enclosed:

1. _____
2. _____
3. _____

Na zahtevo davčnega organa je potrebno predložiti tudi druga dokazila o upravičenosti do vračila davka. / Also other supporting documents concerning eligibility for tax refund shall be submitted upon request of the tax authority.

V/Na / Place....., dne / date
 (podpis upravičenega imetnika oz. Pooblaščenca /
 signature of the beneficial holder or authorised person

ANNEX 2

INSTRUCTIONS FOR FILLING IN THE FORM

The claim for refund of tax on income from dematerialised financial instruments under Article 383.d paragraph 1 of the Tax Procedure Act - ZDavP-2 (Official Journal of the RS, no. 117/06, 24/08-ZDDKIS, 125/08, 20/09-ZDoh-2D, 110/09, (1/10 corr.) in 43/10) is filed by the person, for the account of whom rights from dematerialised financial instruments are exercised, who has received income, from which the payer of tax under Article 383.c of the ZDavP-2 has deducted excessive withholding tax, in relation to tax obligations of the beneficial holder of dematerialised financial instruments.

The beneficial holder of dematerialised financial instruments submits a completed form to the Tax Administration of the Republic of Slovenia, Special Tax Office (Large Business Office), Gospodinjska ulica 8, Ljubljana, Slovenia.

The form shall be completed with legible capital letters.

Data about the beneficial holder of dematerialised financial instruments

The following items are entered: first and last names or name of the beneficial holder of dematerialised financial instruments, this entity's organisational form, identification number, which is used for tax purposes in the state, a resident of which the recipient of income is (for example tax number or other identification number), data about the place of residence or entity's place of establishment and state of tax residence. The data about the telephone number is not obligatory.

Data about the payer of tax in Slovenia

The following items are entered: name of the payer of income in Slovenia, this entity's organisational form, tax number and place of establishment.

Data about income

The transaction number is entered, which was generated at submission of the return and payment of withholding tax in eDavki (eTaxes) system. The beneficial holder of dematerialised financial instruments acquires the information about the transaction number from the intermediary.

The following items are entered: type and amount of earned income (gross) and amount of tax withheld in Slovenia and amount of claimed tax refund in EUR, rounded up to two decimal places.

Data about the authorised person

The following items are entered: first name, last name, address and telephone number of the person, authorised by the beneficial holder of dematerialised financial instruments for representing in the procedure. The data about the telephone number is not obligatory.

Bank account data

The transaction account number, on which the refund of excessively paid withholding tax is performed, and name and address of the bank, at which the transaction account is open, are entered.

Annexes

All supporting documents, from which it is evident that the beneficial holder of dematerialised financial instruments is eligible for withholding tax refund, are enclosed

as annexes. Relevant supporting documents in relation to tax obligations, to identity of the beneficial holder of dematerialised financial instruments, to receipt of income, to the base for payment of withholding tax and to withholding tax paid, form a constituent part of the claim. When several intermediaries are in the chain between the payer of tax and beneficial holder of dematerialised financial instruments, this shall be evident also from the supporting documents.

Other

Other possible particularities, additional data in connection with payment of income and conditions for tax refund are entered.

Written claim

ZAHTEVEK ZA VRAČILO DAVKA OD DOHODKOV IZ NEMATERIALIZIRANIH FINANČNIH
INSTRUMENTOV
CLAIM FOR REFUND OF TAX ON INCOME FROM DEMATERIALIZED FINANCIAL INSTRUMENTS

PODATKI O UPRAVIČENEM IMETNIKU NEMATERIALIZIRANIH FINANČNIH INSTRUMENTOV / DATA ABOUT THE BENEFICIAL HOLDER OF DEMATERIALIZED FINANCIAL INSTRUMENTS	
Ime in priimek / <i>First name and last name</i>	
Firma / <i>Name of the entity</i>	
Organizacijska oblika / <i>Organisational form</i>	
Identifikacijska številka / <i>Identification number</i>	
Podatki o prebivališču / <i>Data about the place of residence</i> Sedež / <i>Place of establishment</i>	
Država davčnega rezidentstva / <i>State of tax residence</i>	
Telefon / <i>Telephone</i>	

PODATKI O PLAČNIKU DAVKA V SLOVENIJI / DATA ABOUT THE PAYER OF TAX IN SLOVENIA	
Firma / <i>Name of the entity</i>	
Sedež / <i>Place of establishment</i>	
Davčna številka / <i>Tax number</i>	

PODATKI O DOHODKU / DATA ABOUT INCOME	
Številka transakcije / <i>Transaction number</i>	
Vrsta dohodka / <i>Type of income</i>	
Znesek dohodka / <i>Amount of income</i>	
Znesek odtegnjenega davka v Sloveniji / <i>Amount of tax withheld in Slovenia</i>	
Znesek zahtevanega vračila / <i>Amount of claimed refund</i>	
Datum izplačila / <i>payment date</i>	

PODATKI O FINANČNEM INSTRUMENTU / GENERAL INFORMATION	
Izdajatelj / <i>Issuer</i>	
Oznaka VPI / <i>Ticker name</i>	
ISIN koda / <i>ISIN code</i>	

PODATKI O POOBLAŠČENCU / DATA ABOUT THE AUTHORISED PERSON	
Ime in priimek / First name and last name	
Naslov / Address	
Telefon / Telephone	

PODATKI O BANČNEM RAČUNU / DATA ABOUT THE BANK ACCOUNT	
Znesek vrnjenega davka se nakaže na račun številka / The amount of refunded tax is remitted to the account, no. _____.	
odprt pri / which is open at _____.	
Naslov banke / Bank address: _____.	

DRUGO / OTHER

Priloge / Documents enclosed:

1. _____
2. _____
3. _____

Na zahtevo davčnega organa je potrebno predložiti tudi druga dokazila o upravičenosti do vračila davka. / Also other supporting documents concerning eligibility for tax refund shall be submitted upon request of the tax authority.

V/Na / Place....., dne / date
 (podpis upravičenega imetnika oz. Pooblaščenca /
 signature of the beneficial holder or authorised person)

Certificate of Residence

Date: _____

Attention: _____

Dear Sir/Madam,

We confirm that _____, Tax ID number _____
is resident in _____
for the purpose of the Double Taxation Treaty between Slovenia and _____
and that, to the best of our knowledge and information, the above information is correct.

Accordingly, _____ qualifies for benefit from the Double Taxation Treaty
between Slovenia and _____.

Yours faithfully,

Tax authorities date and stamp

Confirmation of No Permanent Branch in Slovenia

The undersigned authorised person _____
hereby confirms that _____,
with address at _____,
has NO permanent establishment in Slovenia and did not have such a permanent establishment in the past.

Authorised Signature

Full name of signatory

Date

Stamp

Statement of the Beneficial Owner

Name of the beneficial owner: _____

Address: _____

Country of residence for tax purposes: _____

hereby confirms that, in the country of residence, I am not able to exercise tax paid in Slovenia.

I hereby confirm that I am liable for tax on income in the country of residence and that the transaction does not mean avoidance of tax payment.

Authorised Signature

Full name of signatory

Date

Stamp

Power of Attorney

I/We _____, the undersigned,
of _____,
make, constitute and appoint Nova Ljubljanska banka d.d. of Trg republike 2, 1520 Ljubljana, Slovenia my (our) true
and lawful attorney-in-fact in my (our) name, place and stead, on my (our) behalf and for my (our) use and benefit,
to exercise or perform any act, power or duty, right or obligation whatsoever that I (we) now have, or may
subsequently acquire with respect to the reclaim of tax withheld on investment income in respect of debt and equity
securities.

The rights, powers and authority of attorney-in-fact granted shall commence and be in full force and effect
immediately upon the execution of this instrument. Such rights, powers and authority shall remain in force and
effect thereafter until revoked by me (us) in writing.

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

Credit Advice

The following "credit advice" is an example of the format currently used at Clearstream Banking. This credit advice contains information that is required when filing a request for refund of withholding tax. The information in the credit advice may differ depending on the financial institution paying the beneficial owner.

Name of beneficial owner: _____

Full address: _____

Security details:

Issuer of the security: _____ Record date: _____

Name of the security: _____ Ex-date: _____

Security code (ISIN): _____ Payment date: _____

Nominal currency-amount
or Number of shares: _____ Dividend/Interest rate: _____

Dividend/Interest details:

Gross dividend/interest: _____ Withholding tax rate: _____

Tax amount: _____ Currency: _____

Net dividend/interest: _____ *(before FX conversion)*

FX conversion details: *(omit if not applicable)*

To currency: _____ Value date: _____

Fee amount: *either* _____ *(fixed)*

or _____ *(= _____ % of net dividend/interest)*

Due dividend/interest payment details:

Due payment amount: _____ **Due payment date:** _____
(net minus fee) *(dd/mm/yyyy)*

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

Company stamp:

Letter of Request to Clearstream Banking for Reclaim of Slovenian Withholding Tax

Clearstream Operations Prague s.r.o.
Attn: OTR - Tax Reclaim Services
Futurama Business Park Building B,
Sokolovska 662/136b
18600 Prague 8
Czech Republic

Clearstream Banking account: _____ (the "Account")

Dear Sir/Madam,

We refer to the following interest / dividend payment on the following security:

Type of security: _____

Issuer of the security: _____

Security code (ISIN or Common Code): _____

Interest/dividend payment date: _____

Our Account with Clearstream Banking was credited with the above interest / dividend under deduction of the domestic Slovenian withholding tax rate, on the following quantity of securities beneficially owned by the following beneficial owner:

Name of beneficial owner: _____

Residence of beneficial owner (full address): _____

Quantity of securities: _____

Total interest / dividend amount received, net of withholding tax: _____

We hereby request that Clearstream Banking, Luxembourg forward our application to the Slovenian Tax Authorities for a refund of EUR _____ of withholding tax, to which the beneficial owner is entitled by virtue of:

- the Double Taxation Treaty between _____ and Slovenia; or
- the Slovenian Tax Act.

continued on next page)

Letter of Request to Clearstream Banking for Reclaim of Slovenian Withholding Tax
(cont)

(continued from previous page)

Please credit the withholding tax refunded to the above Clearstream Banking Account, with reference _____, upon receipt from the Slovenian Tax Authorities.

For and on behalf of:

Name of Clearstream Banking Customer: _____

Address: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

We attach any other documentation as required by the Clearstream Banking procedure.

Slovénie : procédures relatives aux retenues fiscales sur actions et titres domestiques privés

Suite à l'annonce A11057 datée du 5 mai 2011, nous vous communiquons ici des informations sur la procédure de retenue fiscale applicable aux actions et obligations privées slovènes acceptées pour règlement et conservation en Clearstream Banking¹ depuis le

16 mai 2011

Taux de retenue fiscale à appliquer

Selon le droit slovène, les taux standard de retenue fiscale suivants sont applicables aux titres slovènes :

• les obligations de société non cotées sur les marchés organisés ou les options sur swap d'actions :	20%
• obligations bancaires non cotées :	
• actions :	
• Obligations d'État	0% ^a
• Les obligations de société cotées sur les marchés organisés	

a. Aucune action n'est requise de la part des clients qui voudraient bénéficier des exemptions fiscales.

Éligibilité aux allègements fiscaux

Les allègements à la source ne sont pas disponibles via Clearstream Banking.

Les impôts retenus à la source peuvent être réclamés par les bénéficiaires effectifs suivants selon la procédure de remboursement classique exposée ci-dessous :

- les bénéficiaires effectifs pouvant bénéficier d'un taux réduit de retenue fiscale selon la convention de double imposition (CDI) entre leur pays de résidence et la Slovénie. Le taux maximal de retenue est défini dans la CDI concernée (consulter l'[Annexe 1](#), à la page 9 (titres de créances) et l'[Annexe 2](#), à la page 10 (actions)).
- les entités juridiques non résidentes en Slovénie à des fins fiscales peuvent, au regard du droit slovène, bénéficier d'un taux de retenue fiscale de 15 % et peuvent demander le remboursement du trop-perçu à la source (5%).
- Les sociétés mères et les filiales de l'Union européenne (UE) peuvent, selon le droit slovène, réclamer le montant total de la retenue fiscale s'ils remplissent les conditions de la directive de l'UE n° 90/435 du 23 juillet 1990.
- Les fonds de retraite/placement de l'UE ou l'Espace économique européen (EEE)² ou les résidents de l'UE/EEE qui sont dans l'incapacité de déduire, dans leur pays de résidence, la taxe slovène payée à la source peuvent, selon le droit slovène, réclamer le montant total correspondant à la retenue fiscale à la source.

1. La dénomination Clearstream Banking regroupe collectivement Clearstream Banking AG dont le siège social se situe 61 Mergenthalerallee, 65760 Eschborn, Allemagne et qui est inscrite au Registre B du Amtsgericht Frankfurt am Main, Allemagne, sous le numéro HRB 7500 (CBF) et Clearstream Banking, société anonyme inscrite au Registre du Commerce et des Sociétés de Luxembourg sous le numéro B-9248 (CBL), et dont le siège social se situe 42 avenue John F. Kennedy, L-1855, Luxembourg.

2. Principauté du Liechtenstein exclue.

Procédures de retenue fiscale applicables

Pour bénéficier d'un remboursement classique de la retenue fiscale sur les intérêts ou dividendes, les clients doivent suivre l'une des procédures suivantes, selon le statut du bénéficiaire effectif final :

1. Demande selon le taux de la CDI ;
2. Demande par requête écrite selon les taux réduits domestiques ;
3. Demande de remboursement complet de taxe selon les prescriptions de la loi sur les impôts applicables aux sociétés mères et à leurs filiales dans divers pays membres de l'UE ;
4. Demande de remboursement complet de la taxe par un fonds de retraite/placement UE/EEE ou un résident de l'UE/EEE qui n'est pas en mesure de déduire, dans son pays de résidence, la taxe slovène retenue à la source.

1. Demande selon le taux de la CDI

Les documents suivants doivent être fournis dans le cadre d'une demande de remboursement :

Formulaire officiel de demande de remboursement de taxe selon la convention

L'administration fiscale slovène a prescrit les formulaires de remboursement de la retenue fiscale bilingues suivants, rédigés en slovène et en anglais :

- Pour le remboursement de la retenue fiscale sur intérêts : « Demande de remboursement de taxe sur les intérêts sur la base des dispositions de la convention sur la prévention de la double imposition des revenus »¹ (disponible sur www.durs.gov.si/fileadmin/durs.gov.si/pageuploads/Obrazci_ANG/Double_taxation10.pdf) ;
- Pour le remboursement de la retenue fiscale sur dividendes : « Demande de remboursement de taxe sur les dividendes sur la base des dispositions de la convention sur la prévention de la double imposition des revenus »¹ (disponible sur www.durs.gov.si/fileadmin/durs.gov.si/pageuploads/Obrazci_ANG/Double_taxation9.pdf) ;

Les formulaires doivent être remplis et dûment signés par le bénéficiaire effectif final et l'original présenté pour chaque demande de remboursement fiscal liée à une date unique de paiement correspondante.

La Section 7 du formulaire doit être remplie, dûment signée et estampillée par l'administration fiscale locale du bénéficiaire effectif. Si la Section 7 ne peut pas être remplie, un Certificat de résidence¹ original produit par l'administration fiscale concernée doit être présentée en remplacement. Le présent document doit être présenté à Clearstream Banking avec la première demande appropriée de remboursement classique et il reste valide pour toutes les demandes de remboursement pour l'année civile au cours de laquelle le paiement correspondant a été fait.

Procuration en faveur de Nova Ljubljanska Banka (NLB)¹

Les bénéficiaires effectifs demandant un remboursement classique doivent désigner le dépositaire local de Clearstream Banking (NLB) qui doit agir pour leur compte afin de remplir la demande de remboursement en question auprès de l'administration fiscale slovène.

La procuration doit être remplie et dûment signée par le bénéficiaire effectif final et l'original présenté pour chaque demande de remboursement de taxe.

1. Un exemplaire de ce formulaire est joint à la fin de cette Annonce.

Avis de crédit¹

L'Avis de crédit indique les détails du paiement de revenus avec le type de valeur, le montant brut, la date de paiement et le montant de la retenue d'impôt. L'Avis de crédit doit être comparé aux informations dans le formulaire de demande de remboursement de taxe officiel.

Rem. : Tous les avis de crédit de la chaîne des intermédiaires jusqu'au bénéficiaire effectif doivent être présentés (si le détenteur bénéficiaire est le client du mandant, l'avis de crédit du client au bénéficiaire effectif doit être remis avec l'avis de crédit reçu par Clearstream Banking).

L'Avis de crédit peut être en anglais mais, si l'administration fiscale le demande, une version traduite devra être présentée.

Lettre de demande de remboursement¹

La Lettre de demande à Clearstream Banking pour le remboursement de la retenue fiscale slovène autorise Clearstream Banking à traiter la demande auprès de l'administration fiscale slovène pour le compte du client.

Ce document, complété et dûment signé par le client, doit être fourni à Clearstream Banking pour chaque demande de remboursement.

2. Demande par requête écrite selon les taux réduits domestiques

La procédure de remboursement de la taxe par demande écrite doit être utilisée si le bénéficiaire effectif a le droit à un taux réduit de retenue fiscale selon la législation slovène (par exemple, les entités juridiques ne résidant pas en Slovénie à des fins fiscales ont droit au taux fiscal de 15 %) ou selon toute autre convention qu'une CDI.

Les documents suivants doivent être fournis dans le cadre d'une demande de remboursement :

Formulaire de demande écrite officielle¹

Le formulaire de demande écrite officielle (disponible sur http://www.durs.gov.si/fileadmin/durs.gov.si/pageuploads/Davki-predpisi_in_pojasnila/Davcni_postopek/Obrazlozitev_III.a_poglavja_petega_dela_ZDavP/CLAIM_FOR_REFUND_OF_TAX_ON_INCOME_FROM_DEMATERIALIZED_FINANCIAL_INSTRUMENTS_UNDER_ARTICLE_383.d_PARAGRAPH_1_OF_THE_ZDavP-2.pdf) doit être complété et dûment rempli par le bénéficiaire effectif final et l'original présenté pour chaque demande de remboursement de taxe liée à une date unique de paiement correspondante.

Procuration en faveur de NLB¹

Les bénéficiaires effectifs demandant un remboursement classique doivent désigner le dépositaire local de Clearstream Banking (NLB) qui doit agir pour leur compte afin de remplir la demande de remboursement en question auprès de l'administration fiscale slovène.

La procuration doit être remplie et dûment signée par le bénéficiaire effectif final et l'original présenté pour chaque demande de remboursement de taxe.

1. Un exemplaire de ce formulaire est joint à la fin de cette Annonce.

Avis de crédit¹

L'Avis de crédit indique les détails du paiement de revenus avec le type de valeur, le montant brut, la date de paiement et le montant de la retenue d'impôt. L'Avis de crédit doit être rapproché avec les informations du formulaire de demande de remboursement.

Rem. : Tous les avis de crédit de la chaîne des intermédiaires jusqu'au bénéficiaire effectif doivent être présentés (si le détenteur bénéficiaire est le client du mandant, l'avis de crédit du client au bénéficiaire effectif doit être remis avec l'avis de crédit reçu par Clearstream Banking).

L'Avis de crédit peut être en anglais mais, si l'administration fiscale le demande, une version traduite devra être présentée.

Lettre de demande de remboursement¹

La Lettre de demande à Clearstream Banking pour le remboursement de la retenue fiscale slovène autorise Clearstream Banking à traiter la demande auprès de l'administration fiscale slovène pour le compte du client.

Ce document, complété et dûment signé par le client, doit être fourni à Clearstream Banking pour chaque demande de remboursement.

Attestation supplémentaire

La procédure de demande écrite est nouvelle sur le marché slovène et, par conséquent, l'administration fiscale slovène peut requérir des documents additionnels pour étayer la demande. Dans de tels cas, Clearstream Banking en informera les clients.

3. Demande de remboursement complet de la taxe pour les sociétés mères et leurs filiales dans les États membres de l'UE

Un remboursement classique complet peut être accordé à condition que le bénéficiaire effectif :

- soit une personne morale résidente de l'UE et remplissant les conditions de la directive UE n° 90/435 du 23 juillet 1990 selon le droit slovène ; ET
- qui détient une part de capital dans la société émettrice comme suit :
 - pour la distribution des intérêts : au moins 25 % ; ou
 - pour la distribution des dividendes : au moins 10 % ;
- ET
- qui a détenu une participation dans la société à la date d'enregistrement pendant au moins 24 mois sans interruption.

Lorsque les revenus sont perçus par le bénéficiaire effectif par le biais d'un intermédiaire autre que l'entité ayant calculé et retenu la taxe (soit, NLB), NLB ne peut demander un remboursement de taxe que si les conditions susmentionnées sont remplies et que la certification suivante est présentée par le client à Clearstream Banking.

Après approbation de la demande fiscale par l'administration fiscale slovène, le trop-perçu est remboursé à NLB et crédité sur le compte du client respectif par Clearstream Banking.

Les documents suivants doivent être fournis dans le cadre d'une demande de remboursement :

Formulaire de demande de remboursement de taxe¹

Les formulaires doivent être remplis et dûment signés par le bénéficiaire effectif final et l'original présenté pour chaque demande de remboursement liée à une date unique de paiement correspondante.

1. un exemplaire de ce formulaire est joint à la fin de cette Annonce.

Procuration en faveur de NLB¹

Les bénéficiaires effectifs demandant un remboursement classique doivent désigner le dépositaire local de Clearstream Banking (NLB) qui doit agir pour leur compte afin de remplir la demande de remboursement en question auprès de l'administration fiscale slovène.

La procuration doit être remplie et dûment signée par le bénéficiaire effectif final et l'original présenté pour chaque demande de remboursement de taxe.

Certificat de résidence¹

Un certificat original de résidence émis par l'administration fiscale locale du bénéficiaire effectif doit être présenté à Clearstream Banking avec la première demande de remboursement classique appropriée et reste valide pour toutes les demandes de remboursement en relation à l'année civile au cours de laquelle le paiement a été effectué.

Confirmation de succursale non permanente en Slovénie¹

Le bénéficiaire effectif certifie n'avoir aucun établissement permanent en Slovénie et n'avoir jamais eu de tel établissement permanent par le passé.

Les formulaires doivent être remplis et dûment signés par le bénéficiaire effectif final et l'original présenté pour chaque demande de remboursement liée à une date unique de paiement correspondante.

Avis de crédit¹

L'Avis de crédit indique les détails du paiement de revenus avec le type de valeur, le montant brut, la date de paiement et le montant de la retenue d'impôt. L'Avis de crédit doit être rapproché avec les informations du formulaire de demande de remboursement.

Rem. : Tous les avis de crédit de la chaîne des intermédiaires jusqu'au bénéficiaire effectif doivent être présentés (si le détenteur bénéficiaire est le client du mandant, l'avis de crédit du client au bénéficiaire effectif doit être remis avec l'avis de crédit reçu par Clearstream Banking).

L'Avis de crédit peut être en anglais mais, si l'administration fiscale le demande, une version traduite devra être présentée.

Lettre de demande de remboursement¹

La Lettre de demande à Clearstream Banking pour le remboursement de la retenue fiscale slovène autorise Clearstream Banking à traiter la demande auprès de l'administration fiscale slovène pour le compte du client.

Ce document, complété et dûment signé par le client, doit être fourni à Clearstream Banking pour chaque demande de remboursement.

4. Demande de remboursement complet de la taxe pour un fonds de retraite/placement UE/EEE ou pour un résident de l'UE/EEE ne pouvant pas déduire, dans son pays de résidence, la taxe slovène retenue à la source

Selon le droit slovène, le remboursement complet du montant de la taxe retenue à la source peut être demandé par les bénéficiaires effectifs qui sont :

- un fonds de retraite/placement non résident en Slovénie et résident dans l'un des États membres de l'UE/EEE autre que la principauté de Liechtenstein ; ou
- un non-résident en Slovénie, mais résidant dans l'un des États membres de l'UE/EEE autre que la principauté de Liechtenstein et qui n'est pas en mesure de déduire la retenue fiscale applicable en Slovénie dans son pays de résidence.

1. Un exemplaire de ce formulaire est joint à la fin de cette Annonce.

Lorsque les revenus sont perçus par le bénéficiaire effectif par le biais d'un intermédiaire autre que l'entité ayant calculé et retenu la taxe (soit, NLB), NLB ne peut demander un remboursement de taxe que si les conditions susmentionnées sont remplies et que la certification suivante est présentée par le client à Clearstream Banking.

Après approbation de la demande fiscale par l'administration fiscale slovène, le trop-perçu est remboursé à NLB et crédité sur le compte du client par Clearstream Banking.

Les documents suivants doivent être fournis dans le cadre d'une demande de remboursement :

Formulaire de demande de remboursement de taxe¹

Les formulaires doivent être remplis et dûment signés par le bénéficiaire effectif final et l'original présenté pour chaque demande de remboursement liée à une date unique de paiement correspondante.

Procuration en faveur de NLB¹

Les bénéficiaires effectifs demandant un remboursement classique doivent désigner le dépositaire local de Clearstream Banking (NLB) qui doit agir pour leur compte afin de remplir la demande en question auprès de l'administration fiscale slovène.

La procuration doit être remplie et dûment signée par le bénéficiaire effectif final et l'original présenté pour chaque demande de remboursement de taxe.

Certificat de résidence¹

Un certificat de résidence original émis par les services fiscaux locaux du bénéficiaire effectif doit être fourni.

Le présent document doit être présenté à Clearstream Banking avec la première demande appropriée de remboursement classique et il reste valide pour toutes les demandes de remboursement pour l'année civile au cours de laquelle le paiement correspondant a été fait.

Déclaration du bénéficiaire effectif¹

Le bénéficiaire effectif certifie que, dans son pays de résidence, il lui est impossible d'exercer le droit au versement de la taxe en Slovénie, qu'un impôt est applicable sur le revenu dans son pays de résidence et que l'opération ne constitue pas une évasion fiscale.

Les formulaires doivent être remplis et dûment signés par le bénéficiaire effectif final et l'original présenté pour chaque demande de remboursement liée à une date unique de paiement correspondante.

Avis de crédit¹

L'Avis de crédit indique les détails du paiement de revenus avec le type de valeur, le montant brut, la date de paiement et le montant de la retenue d'impôt. L'Avis de crédit doit être rapproché avec les informations du formulaire de demande de remboursement.

Rem. : Tous les avis de crédit de la chaîne des intermédiaires jusqu'au bénéficiaire effectif doivent être présentés (si le détenteur bénéficiaire est le client du mandant, l'avis de crédit du client au bénéficiaire effectif doit être remis avec l'avis de crédit reçu par Clearstream Banking).

L'Avis de crédit peut être en anglais mais, si l'administration fiscale le demande, une version traduite devra être présentée.

1. Un exemplaire de ce formulaire est joint à la fin de cette Annonce.

Lettre de demande de remboursement¹

La Lettre de demande à Clearstream Banking pour le remboursement de la retenue fiscale slovène autorise Clearstream Banking à traiter la demande auprès de l'administration fiscale slovène pour le compte du client.

Ce document, complété et dûment signé par le client, doit être fourni à Clearstream Banking pour chaque demande de remboursement.

Documents supplémentaires

Aux fins de toutes les procédures fiscales décrites plus haut, l'administration fiscale peut, à son entière discrétion, demander des documents supplémentaires afin de prouver que le bénéficiaire effectif est effectivement le détenteur bénéficiaire des titres.

Langue de rédaction des documents

Tous les documents peuvent être présentés en anglais mais, si l'administration fiscale le demande, des versions traduites doivent également être fournies, conformément aux règlements.

Date limite statutaire

La demande de remboursement de la retenue fiscale doit être présentée à l'administration fiscale slovène au plus tard cinq ans après la date à laquelle le revenu a été versé.

La date limite à laquelle Clearstream Banking doit recevoir les documents pour une demande de remboursement classique se situe au moins deux mois avant la date limite réglementaire. Toute demande de remboursement classique reçue après cette date limite sera traitée par Clearstream Banking « au mieux » de ses possibilités. Toutefois, dans ce cas, Clearstream Banking appliquera des frais supplémentaires et ne pourra être tenue pour responsable de formulaires n'étant pas parvenus aux services fiscaux slovènes à la date limite réglementaire.

En ce qui concerne les réclamations fiscales en général, il est rappelé aux clients que Clearstream Banking décline toute responsabilité quant à leur acceptation par les administrations fiscales des pays concernés. Il incombe au client de déterminer s'il a le droit à un remboursement de la retenue fiscale, de remplir les formulaires demandés de manière appropriée et de calculer le montant dû.

Estimation du délai pour recevoir un remboursement

Le temps estimé pour recevoir un remboursement est de 30 jours à compter de la date de réception par l'administration fiscale slovène. Ce délai peut varier selon le moment où la demande a été présentée et selon la complexité des informations fournies dans le formulaire de demande de remboursement.

Impôt sur les plus-values et droit de timbre

Un impôt sur les plus-values et un droit de timbre sur les titres slovènes détenus en Clearstream Banking ne font pas l'objet d'une retenue par Clearstream Banking. L'impôt sur les plus-values ou le droit de timbre peut tout de même frapper certaines transactions ou certains bénéfices spécifiques. Clearstream Banking ne fournit aucun conseil sur ce point. Veuillez consulter votre conseiller fiscal pour de plus amples informations.

Informations complémentaires

Pour de plus amples informations, contactez le bureau d'assistance fiscale de Clearstream Banking :

	Luxembourg	Francfort
Adresse électronique :	tax@clearstream.com	tax@clearstream.com
Téléphone :	+352-243-32835	+49-(0) 69-2 11-1 3821
Télécopie :	+352-243-632835	+49-(0) 69-2 11-61 3821

Vous pouvez également contacter le Service clientèle de Clearstream Banking ou votre Chargé de relations.

Pour d'autres informations générales concernant nos produits et services, nous vous invitons à consulter le site www.clearstream.com.

Annexe 1. Debt securities - Double Taxation Treaties concluded by Slovenia and currently in force

Rem. : Clearstream Banking provides these rates for information purposes only and does not guarantee that this information is correct, complete and accurate. Clearstream Banking does not assume liability for any damages, direct or indirect, that may arise from the reliance on or the use of this information. The rate as prescribed in the Double Taxation Treaty (DTT) may differ depending on the status of the beneficial owner. Please refer to the actual DTT or your tax advisor for further information.

There is currently no prescribed form for tax refund available for use.

Country	Official Gazette ^a	Date of application of the law	Rate prescribed by the DTT - Interest (%)	Tax refund available (%)
The standard rate of withholding tax on interest is 20% before any refund.				
Albania	MP-št. 7/09	1 January 2010	7	13
Austria	MP-št. 4/98	1 January 1999	5	15
	MP-št. 22/06	1 January 2007	5	15
Belgium	MP-št. 5/99	1 January 2003	10	10
Bosnia and Herzegovina	MP-št. 19/06	1 February 2007	7	13
Bulgaria	MP-št. 12/04	1 January 2005	10	10
Canada	MP-št. 6/01	1 January 2003	10	10
China	MP-št. 13/95	1 January 1996	10	10
Croatia	MP-št. 16/05	1 January 2006	5	15
Cyprus	SFRJ-MP, št. 2/86	1 January 1987	10	10
Czech Republic	MP-št. 2/98	1 January 1999	5	15
Denmark	MP-št. 6/02	1 January 2003	5	15
Estonia	MP-št. 11/06	1 January 2007	10	10
Finland	MP-št. 12/04	1 January 2005	5	15
France	MP-št. 4/05	1 January 2008	5	15
Germany	MP-št. 22/06	1 January 2007	5	15
Greece	MP-št. 6/02	1 January 2004	10	10
Hungary	MP-št. 16/05	23 December 2005	5	15
India	MP-št. 13/04	1 January 2006	10	10
Ireland	MP-št. 25/02	1 January 2003	5	15
Israel	MP-št. 15/07	1 January 2008	5	15
Italy	SFRJ-MP, št. 2/83	1 January 1986	10	10
Latvia	MP-št. 25/02	1 January 2003	10	10
Lithuania	MP-št. 27/01	1 January 2003	10	10
Luxembourg	MP-št. 6/02	1 January 2003	5	15
Macedonia	MP-št. 6/99	1 January 2000	10	10
Malta	MP-št. 9/03	1 January 2004	5	15
Moldova	MP-št. 19/06	14 November 2006	5	15
Netherlands	MP-št. 4/05	1 January 2006	5	15
Norway	MP-št. 7/09	1 January 2010	5	15
Poland	MP-št. 23/97	1 January 1999	10	10
Portugal	MP-št. 19/03	1 January 2005	10	10
Romania	MP-št. 25/02	1 January 2004	5	15
Russian Federation	MP-št. 11/96	1 January 1998	10	10
Serbia/Montenegro	MP-št. 30/03	1 January 2004	10	10
Singapore	RS-MP-št. 16/10	1 January 2011	5	15
Slovak Republic	MP-št. 12/04	1 January 2005	10	10
South Korea	MP-št. 16/05	1 January 2007	5	15
Spain	MP-št. 6/02	1 January 2003	5	15
Sweden	SFRJ-MP, št. 7/81	1 January 1982	0	20
Switzerland	MP-št. 15/97	1 January 1998	5	15
Thailand	MP-št. 12/04	1 January 2005	15	5
Turkey	MP-št. 8/02	1 January 2004	10	10
Ukraine	MP-št. 12/04	1 January 2008	5	15
United Kingdom	MP-št. 12/08	1 January 2009	5	15
United States of America	MP-št. 10/01	1 September 2001	5	15
		1 January 2002	5	15

a. Article 11, paragraph 2 of the respective DTT.

Annexe 2. Equities - Double Taxation Treaties concluded by Slovenia and currently in force

Rem. : Clearstream Banking provides these rates for information purposes only and does not guarantee that this information is correct, complete and accurate. Clearstream Banking does not assume liability for any damages, direct or indirect, that may arise from the reliance on or the use of this information. The rate as prescribed in the DTT assumes that the beneficial owner does not hold a substantial percentage of the share capital of the company paying the dividend. Different rates may apply for substantial holdings. Please refer to the actual DTT or your tax advisor for further information.

There is currently no prescribed form for tax refund available for use.

Country	Official Gazette ^a	Date of application of the law	Rate prescribed by the DTT - Dividend (%)	Tax refund available (%)
The standard rate of withholding tax on interest is 20% before any refund.				
Albania	MP-št. 7/09	1 January 2010	10	10
Austria	MP-št. 4/98	1 January 1999	15	5
	MP-št. 22/06	1 January 2007	15	5
Belgium	MP-št. 5/99	1 January 2003	15	5
Bosnia and Herzegovina	MP-št. 19/06	1 February 2007	10	10
		1 January 2007		
Bulgaria	MP-št. 12/04	1 January 2005	10	10
Canada	MP-št. 6/01	1 January 2003	15	5
China	MP-št. 13/95	1 January 1996	5	15
Croatia	MP-št. 16/05	1 January 2006	5	15
Cyprus	SFRJ-MP, št. 2/86	1 January 1987	10	10
Czech Republic	MP-št. 2/98	1 January 1999	15	5
Denmark	MP-št. 6/02	1 January 2003	15	5
Estonia	MP-št. 11/06	1 January 2007	15	5
Finland	MP-št. 12/04	1 January 2005	15	5
France	MP-št. 4/05	1 January 2008	15	5
Germany	MP-št. 22/06	1 January 2007	15	5
Greece	MP-št. 6/02	1 January 2004	10	10
Hungary	MP-št. 16/05	23 December 2005	15	5
India	MP-št. 13/04	1 January 2006	15	5
Ireland	MP-št. 25/02	1 January 2003	15	5
Israel	MP-št. 15/07	1 January 2008	15	5
Italy	MP-št. 08/02	1 January 2011	15	5
Latvia	MP-št. 25/02	1 January 2003	15	5
Lithuania	MP-št. 27/01	1 January 2003	15	5
Luxembourg	MP-št. 6/02	1 January 2003	15	5
Macedonia	MP-št. 6/99	1 January 2000	15	5
Malta	MP-št. 9/03	1 January 2004	15	5
Moldova	MP-št. 19/06	14 November 2006	10	10
Netherlands	MP-št. 4/05	1 January 2006	15	5
Norway	MP-št. 7/09	1 January 2010	15	5
Poland	MP-št. 23/97	1 January 1999	15	5
Portugal	MP-št. 19/03	1 January 2005	15	5
Romania	MP-št. 25/02	1 January 2004	5	15
Russian Federation	MP-št. 11/96	1 January 1998	10	10
Serbia/Montenegro	MP-št. 30/03	1 January 2004	10	10
Singapore	RS-MP-št. 16/10	1 January 2011	5	15
Slovak Republic	MP-št. 12/04	1 January 2005	15	5
South Korea	MP-št. 16/05	1 January 2007	15	5
Spain	MP-št. 6/02	1 January 2003	15	5
Sweden	SFRJ-MP, št. 7/81	1 January 1982	15	5
Switzerland	MP-št. 15/97	1 January 1998	15	5
Thailand	MP-št. 12/04	1 January 2005	10	10
Turkey	MP-št. 8/02	1 January 2004	10	10
Ukraine	MP-št. 12/04	1 January 2008	15	5
United Kingdom	MP-št. 12/08	1 January 2009	15	5
United States of America	MP-št. 10/01	1 September 2001	15	5
		1 January 2002	15	5

a. Article 10, paragraph 2, points a) and b) of the respective DTT.

Attachments

Request for Refund of Tax on Interest based on Provisions of the Treaty on Avoidance of Double Taxation of Income

Request for Refund of Tax on Dividends based on Provisions of the Treaty on Avoidance of Double Taxation of Income

Official written claim form

Tax reclaim form

Certificate of Residence

Confirmation of No Permanent Branch in Slovenia

Statement of the Beneficial Owner

Power of Attorney in favour of NLB

Credit Advice

Letter of Request to Clearstream Banking for Reclaim of Slovenian Withholding Tax

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