DOUBLE TAXATION ?

If a treaty for the avoidance of double taxation on income and capital (hereinafter: treaty) concluded between Slovenia and a Contracting State where you are considered a resident provides a benefit (i.e. exemption from the prepayment of income taxes on income from student work), you can assert the entitlement to this benefit through special requests that must be accompanied by a certificate of residence for tax purposes issued by the competent authority of the Contracting State where you are considered a resident.

If you as a non-resident of Slovenia want to apply such a benefit under a treaty, you must submit to the payer of income in Slovenia a completed request **"Request for reduction of or exemption from tax on income, which students earn in the Republic of Slovenia"**, based on provisions of the treaty for the avoidance of double taxation of income (KIDO4) prior to the payment of earnings.

Forms can be found on the website: www.fu.gov.si/en/ Individuals -> Taxes and other duties -> International taxation.

In the event that tax on income was calculated despite the exemption provided for in the treaty and consequently, a higher amount of tax was paid, you can file a request with the tax authority **"Request for refund of tax on other incomes based on provisions of the treaty for the avoidance of double taxation of income"** (KIDO 12), on the basis of which the tax is returned. A new request must be submitted for each payment of earnings.

EXPLANATION OF IMPORTANT TERMS:

"citizenship" means an individual who is a citizen of a particular country

"(tax) residence" means an individual who is a resident of a particular country for tax purposes and who, as a rule, is liable for personal income tax on worldwide income in this country (that is to pay taxes on all income received inside and outside the country of residence).

"registered address" is the address where an individual has registered his permanent residence

MORE INFORMATION:
http://www.fu.gov.si/en/ -> Individuals -> Coming to Slovenia

Information about Taxation of non-residents in Slovenia, Taxation of individuals – Advance tax payment and about Residency status can be found on the website: **http://www.fu.gov.si/en/, Individuals -> Taxes and other duties -> International taxation**

Double Taxation Agreements (DTA) can be found on the website: **http://www.fu.gov.si/en/, Individuals -> Taxes and other duties -> International taxation**

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Foto: BIGSTOCK

TAX GUIDE
FOR FOREIGN STUDENTS IN SLOVENIA

FINANCIAL ADMINISTRATION OF THE REPUBLIC OF SLOVENIA

COMMING TO SLOVENIA?

TO STUDY

If you are coming to Slovenia exclusively for study, you are considered **a non-resident** in Slovenia for tax purposes.

If, in addition to studies, you work temporarily or occasionally on the basis of referral forms issued by an authorised organisation that provides work for secondary school pupils and students (for example, via a student work service), this shall not affect your tax status if your fundamental reason for being in Slovenia is study.

In Slovenia non-residents must pay personal income tax only on income from sources in Slovenia.

NOT ONLY TO STUDY

If you are in Slovenia not exclusively for study, you are considered **a resident of Slovenia** if you meet at least one of the following conditions:

- you have an officially registered permanent address, habitual residence or a centre of personal (for example, stay in Slovenia with your family) and economic interests in Slovenia (for example, employment)
- you are present in Slovenia for more than 183 days in a calendar year.

In order to acquire the status of a resident of Slovenia, you must file an application for determining residency status with the Financial Administration of the Republic of Slovenia (FURS).
Residents of Slovenia are liable to pay income tax on all income originating both within and outside Slovenia, i.e. on income made anywhre in the world.

HOW CAN I ARRANGE MY RESIDENCY STATUS ?

You can arrange your residency status by submitting an application (letter) stating all relevant facts or an application in the form of the completed questionnaire entitled "Determination of residency status - entering the Republic of Slovenia" available on the website of the Financial Administration of the Republic of Slovenia: http://www.fu.gov.si/en/.

The signed and scanned application/questionnaire for determining residency status can be sent by e-mail to the address of the competent financial office or via the eTaxes portal to the Financial Administration of the Republic of Slovenia, using a digital certificate or a username and password avaliable on http://edavki.durs.si.

HOW CAN I GET A SLOVENIAN TAX IDENTIFICATION NUMBER?

If you receive income in Slovenia, you must obtain a Slovenian tax identification number.

You will also need this tax identification number for other purposes (for example, for obtaining a Slovenian digital certificate, for the opening of the Slovenian bank account).

The tax identification number can be obtained by completing the DR-02 form, which is published on the website of the Financial Administration of the Republic of Slovenia.

HOW TO TAX STUDENT WORK ON THE BASIS OF A REFERRAL FORM?

Prepayments of income taxes and social security contributions are deducted from earnings on the basis of a referral form issued by an organisation that provides temporary or occasional work (student work service). The liabilities shall be calculated, deducted and paid by the payer along with earnings.

An example of the calculation of the tax liabilities for non-residents: (1, 2)

1. Income (gross)	EUR 400.00
2. Flat rate costs (10% of income)	EUR 40.00
3. Contributions for pension and disability insurance (3) (15.5% of income)	EUR 62.00
4. Tax base (4) (1 -2- 3)	EUR 298.00
5. Prepayment of income taxes (25% of income base)	EUR 74.50
6. NET payment to students - non-residents (1-3-5)	EUR 263.50

1) The payer's liabilities are not stated in the calculations;
2) If the income is received by a student who is a resident of the Republic of Slovenia, prepayments of personal income tax on up to EUR 400 of individual income are not applicable; however, the income is included in the annual tax base for personal income tax assessment;
3) If insurance for a student who is a foreigner is not compulsory in Slovenia, such student must prove this by presenting proof of insurance from a foreign insurance institution prior to the payment of earnings; on this basis, social security contributions are not calculated by the payer;
4) The tax base can be further reduced by the actual costs of transport and overnight stays if a non-resident, no later than within 15 days of payment of earnings, claims the reimbursement of these costs with the tax authority by providing appropriate evidence and submitting the form "Request for tax base reduction for employment income (from other contractual relationships) for the purpose of claiming reimbursement of actual expenses".