

TAX RESIDENCY SELF-CERTIFICATION FORM FOR CONTROLLING PERSONS

Section 1 – Identification of a Controlling Person	
A. Name of contact person	
Name of entity:	
Surname: *	
Name: *	
First name and middle name:	
B. Current residence address as stated in official document	
Street name, house number:	
Place, town, province, region:	
Postal (ZIP) code:	
Country:*	
D. Mailing address (only complete if different than the address under B)	
Street name, house number:	
Place, town, province, region:	
Postal code:	
Country:	
D. Date of birth (dd/mm/yyyy)	
E. Place of birth	
City or town of birth *:	
Country of birth *:	
F. Legal name and principal office of the relevant entity of which you are a controlling person (as stated in registration data)	
Official name of the entity:	
Street name, house number:	
Place, town, province, region *:	
Postal (ZIP) code:	
Country:	
G. Contact data of controlling person	
E-mail:	
Tel. no.:	

Section 2 – Country of residence for tax purposes and related Taxpayer Identification Number (TIN) or functional equivalent, if no taxpayer identification number exists*
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Please complete the table below indicating the following data:

1. Country of residence for tax purposes

Enter the **country whose resident you are for tax purposes**. This is the country where due to domicile, residence, or any other similar criterion **you are liable for tax on all your income generated** anywhere in the world. You are not considered to have a tax residence in a country where you only pay tax because the income derives from sources within that country (where you generate income). Information on your residence for tax purposes is also available from the competent tax authority (Financial Administration of the Republic of Slovenia or foreign tax authority).

2. Taxpayer Identification Number – tax identification number or number for tax purposes for every country of residence for tax purposes (hereinafter: TIN).

If you are a resident for tax purposes:

1. **in the Republic of Slovenia**, indicate the Republic of Slovenia as the country of residence and **the Slovenian Tax Number as the Tax Number**.
2. **outside the Republic of Slovenia**, indicate the country of residence for tax purposes and the Tax Number issued by the country of residence for tax purposes.
3. in two or even more Member States/jurisdictions, please indicate the Tax Number and the country of residence for all countries of which you are a tax resident (see Additional explanations - Residence for tax purposes).

If a TIN is unavailable, please provide reason A or B where appropriate:

A – The country does not issue Tax Numbers to its residents;

B – Tax Number or functional equivalent cannot be obtained (*please explain why in the table below*).

Country of residence for tax purposes *	Tax Number issued by the country of residence (Slovenian/foreign)*	If no Tax Number is available, enter Reason A or B*
1		
2		
3		

If Reason B is selected above, explain why you are unable to obtain a Tax Number in a foreign country.*

1	
2	
3	

Section 3 – type of Controlling Person

a. Controlling Person of a legal person – control by ownership	
b. Controlling Person of a legal person - control by other means	
c. Controlling Person of a legal person - senior managing official	
d. Controlling Person of a trust – settlor	
e. Controlling Person of a trust - trustee	
f. Controlling Person of a trust - protector	
g. Controlling Person of a trust - beneficiary	
h. Controlling Person of a trust - other	
i. Controlling Person of a legal arrangement (non-trust) - settlor –equivalent	
j. Controlling Person of a legal arrangement (non-trust) - trustee –equivalent	
k. Controlling Person of a legal arrangement (non-trust) - protector –equivalent	
l. Controlling Person of a legal arrangement (non-trust) - beneficiary –equivalent	
m. Controlling Person of a legal arrangement (non-trust) - other –equivalent	

Section 4 – Declaration and signature*

I, the undersigned:

1. **understand** that the information supplied by me is protected under the provisions on general terms and conditions governing the account holder's relationship with Nova Ljubljanska banka d.d.,

Ljubljana, and specifying how Nova Ljubljanska banka d.d., Ljubljana, may use and disclose the information supplied by me;

2. **acknowledge** that the information contained in this form and information regarding the controlling person and any reportable account(s) may be provided, directly or indirectly, to any relevant tax authority, including the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the account holder may be resident for tax purposes pursuant to international agreement to exchange financial account information;
3. **declare** that all statements made in this form are true, correct and complete;
4. **undertake** to immediately inform Nova Ljubljanska banka d.d., Ljubljana about any change in circumstances which affects the tax residency status (for instance, the change of country in section 1/item B, the change of country of residence and tax number in section 2), and to supply a suitably updated self-certification form and declaration of any change in circumstances.

Signature of the legal representative/authorised person of the account holder: * _____

Print name: * _____

Date:* _____

Note: *If signing under a power of attorney, attach a copy of the power of attorney.*



Finančna uprava Republike Slovenije

AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION FOR TAX PURPOSES

Information and instructions for clients

The purpose of adoption of a uniform standard of automatic exchange of financial account information and Council Directive 2014/107/EU

Member States of the Organisation for Economic Cooperation and Development (OECD) have undertaken to jointly combat cross-border tax fraud, tax evasion and aggressive tax planning. For this purpose, Slovenia on 29/10/2014 signed the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information, committing itself to report financial account information to other countries.

Transposition of Directive 2014/107/EU and OECD Standard into the Tax Procedure Act

The implementation of Directive and OECD Standard was transposed into the Slovenian legislation with the Act Amending and Supplementing the Tax Procedure Act - ZDavP-2I (Official Gazette of the RS, no. 91/2015), which entered into force on 01/01/2016.

The impact of implementing new legislation on the operations of clients in financial institutions

The newly introduced legislation imposes on financial institutions to annually report to the Financial Administration of the Republic of Slovenia the information about non-residents' financial accounts. For this purpose financial institutions have a duty to obtain from new clients, and in specific cases from existing clients, prescribed data, including the information about the client's residency for tax purposes. This information shall be notified by the client to the financial institution on a special form – self-certification.

The Financial Administration of the Republic of Slovenia shall annually report the prescribed financial account information to the competent authority in another country of which the client is a resident for tax purposes.

The new legislation shall affect **natural and legal persons** who:

- will become clients of a financial institution after 01/01/2016; or
- are clients of a financial institution as at 31/12/2015 and have a permanent/temporary residence outside the Republic of Slovenia; or
- during business with a financial institution change their data.

Publication and use of forms

A financial institution may obtain the data which form part of self-certification from a client by using a form that is published on the website of individual financial institutions and also on the website of the Financial Administration of the Republic of Slovenia.

The client shall be liable for the accuracy of the data stated in the form and shall immediately notify the financial institution of any change of data.

The financial institution shall obtain and use the data for implementing the Tax Procedure Act.

Additional Information

Additional information about the content of the new legislation is published on the website of the Financial Administration of the Republic of Slovenia at: <http://bit.ly/1LpASGN>

Clients may also rely on their tax consultants.

Financial institution does not provide tax consulting.

Ljubljana, December 2015

Additional explanations:

Tax Procedure Act - ZDavP-2

Article 255.b of the Tax Procedure Act – ZDavP-2

Article 255.b of the Tax Procedure Act – ZDavP-2 (Official Gazette of the RS, no. 91/2015 of 30/11/2015; Act Amending and Supplementing the Tax Procedure Act - ZDavP-2I), Reporting Financial Institutions in Slovenia perform due diligence procedures to identify non-residents' accounts, collect information about non-residents' accounts and annually report them to the competent authority (the Financial Administration of the Republic of Slovenia). In due diligence procedures, with respect to new individual accounts, upon account opening, the Reporting Financial Institution must obtain a self-certification that allows the Reporting Financial Institution to determine the Account Holder's residence(s) for tax purposes.

In tax regulations, **residency for tax purposes** is usually defined based on certain criteria. An individual is a resident in a country where:

- they have a residence (under this conditions, countries may in their legislation distinguish and/or define several types of residence, such as permanent, current, officially registered, actual etc.);
- they were present for at least 183 days during the tax year or any 12-month period;
- they have a centre of life interests or habitual residence (living in the country with their family,
- employed in the country or having other economic interests in the country and other important ties with the country – insurance, bank accounts, interest activities etc., indicating that their effective or primary home is in that country).

If an individual fulfils the said conditions in more countries at the same time, they may be considered a resident of two or more countries. In case of doubt, the so-called double residents may rely on the so-called tie-breaker rules from the conventions on the avoidance of double taxation to resolve double residency and determine their residency for tax purposes. When in doubt as to which is your state of residence for tax purposes, state both or more residencies for tax purposes, meaning that the data will be sent to all these states. After resolving a potential dilemma about double residency, which is achieved subsequently at the competent tax authority, submit an updated self-certification form due to changed circumstances.

More information about the application of tie-breaker rules from conventions when establishing tax residency status is available on the website of the Financial Administration of the Republic of Slovenia on the link below in the document Frequently asked questions and answers entitled Residents of the contracting state – answer to question no. 13):

http://www.fu.gov.si/fileadmin/Internet/Davki_in_druge_dajatve/Podrocja/Mednarodno_obdavcenje/Vprasanja_in_odgovori/Vprasanja_in_odgovori_2_izdaja_Rezidenti_drzave_pogodbenice.pdf.

Article 255.b of the Tax Procedure Act – ZDavP-2

According to the sixth paragraph of Article 255.b of the ZDavP-2, the person who submits to the Reporting Financial Institution a self-certification, shall state in it true, correct and complete data.

Article 255.b of the Tax Procedure Act – ZDavP-2

According to Article 255.c of the ZDavP-2, Nova Ljubljanska banka d.d., Ljubljana, **informs** every individual (account holder) about the purpose of collecting and processing personal data, which it is obligated to report to the competent authority under Article 255.č of the ZDavP-2.