



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
FOR TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax Administration
VAT and other turnover taxes

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TAXUD/C/1

VAT in the European Community

**APPLICATION IN THE MEMBER STATES,
FACTS FOR USE BY
ADMINISTRATIONS/TRADERS,
INFORMATION NETWORKS, ETC.**

Note

This document collates a range of basic information on the application of VAT arrangements in the Member States which has been obtained from the tax authorities of these Member States.

The sole purpose of distributing detailed data on national provisions is to create a work tool. This document in no way reflects the views of the Commission of the European Communities, nor does it signify approval of the relevant legislation.

SLOVENIA

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GENERAL INFORMATION

1. WHOM SHOULD A FOREIGN TRADER CONTACT TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM? (ADDRESS, TELEPHONE, FAX, EMAIL)

Foreign taxable persons may obtain information from:

Tax Administration of the Republic of Slovenia

Tax Division

Šmartinska 55

LJUBLJANA

SLOVENIA

Tel: (+386) 1 478 27 84

Fax: (+386) 1 478 27 43

Website: <http://www.durs.gov.si>.

Ministry of Finance

Directorate for Tax, Customs and Other Public Revenue Systems

Department for the Tax and Customs System

Župančičeva 3

LJUBLJANA

SLOVENIA

Tel: (+386) 1 369 67 10

Fax: (+386) 1 369 67 19

Website: <http://www.mf.gov.si/slov/index.htm>.

2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHAT TYPES OF INFORMATION ON VAT ARE AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?

The website address is: <http://www.durs.gov.si>.

The website contains regulations and instructions, general information on taxes and contributions, information on forms and instructions for completing tax returns and calculations, information on the organisation and tasks of the Tax Administration of the Republic of Slovenia, its performance, annual reports on its work, important statistical data, and the code of ethics for tax employees. Information is available in Slovenian and English.

The website provides the following information on VAT:

- general information (taxpayers, VAT rates, place of taxation, tax base, exemptions, deductions, invoices, VAT refunds, etc.);
- a large number of explanations;
- forms;

- acquisition of a tax number for authorised persons that are not established in Slovenia and that submit claims for VAT refunds in one of the EU Member States on behalf of taxable persons established in Slovenia;
- acquisition of a qualified digital certificate for authorised persons that are not established in Slovenia and that submit claims for VAT refunds in one of the EU Member States on behalf of taxable persons established in Slovenia.

3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?

National VAT legislation and regulations can be found on the website of the Tax Administration of the Republic of Slovenia (<http://www.durs.gov.si>), via links with the Official Gazette of the Republic of Slovenia, but they are only available in Slovenian. Regulations are also published on the website of the Ministry of Finance (http://www.mf.gov.si/slov/dav_car/predpisi_zakon_ddv.htm) in Slovenian.

VAT REGISTRATION OF FOREIGN TRADERS

4. UNDER WHAT CIRCUMSTANCES IS ENTRY IN THE VAT REGISTER REQUIRED?

Entry in the VAT register is required in the following cases:

- (1) when a taxable person is established in Slovenia, or has a permanent establishment in Slovenia from which they supply services or sell goods;
- (2) when a foreign national supplies taxable services or sells goods in Slovenia to customers or to other taxable persons and bodies from Slovenia;
- (3) when a taxable person from another Member State carries out distance selling in Slovenia to natural persons.

5. WHAT ARE THE SITUATIONS IN WHICH REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IS IT POSSIBLE IN SUCH SITUATIONS TO REGISTER ON A VOLUNTARY BASIS?

Taxable persons that are not established in Slovenia are not required to register for VAT for services for which it is deemed, under general rules, that the place of taxation is the place of establishment of their activity, i.e. Slovenia. Registration is also not required where goods are delivered into the territory of Slovenia as part of the implementation of simplified measures relating to trilateral transactions. In such cases, registration on a voluntary basis is not possible.

6. WHOM SHOULD A FOREIGN TRADER CONTACT IF THEY WISH TO REGISTER FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE, FAX, EMAIL, ETC.)

Foreign taxable persons must submit their application for VAT registration to the tax office at which they are entered in the tax register.

There are three categories of VAT registration for foreign nationals:

- foreign nationals that perform commercial activities in Slovenia through a branch office or as a branch office;
- foreign nationals that perform commercial activities in Slovenia and appoint tax representatives;
- foreign nationals that perform commercial activities in Slovenia and do not have branch offices or tax representatives.

Foreign nationals must be entered in the tax register before they commence their commercial activities in Slovenia.

In the first case (foreign nationals performing commercial activities as a branch office), they must submit an application for entry in the tax register at the tax office for the area in which they are established.

In the second and third cases, foreign nationals must submit their applications for entry in the tax register to the tax office in the area in which they will perform their commercial activities.

7. PLEASE DESCRIBE IN DETAIL THE PROCEDURES (INCLUDING THE REQUIRED DOCUMENTS) FOR OBTAINING VAT IDENTIFICATION NUMBERS, PARTICULARLY FOR FOREIGN TRADERS.

VAT identification numbers are tax numbers with the prefix SI.

Taxable persons must inform the tax office when their activities commence. They must also report any change relating to the performance of these activities, as well as information on when these activities will cease.

Taxable persons who are not established in Slovenia must, in their application for a VAT identification number, provide the information required in Form DDV-P3, which is provided as an annex to the Rules on Implementation of the Value Added Tax Act and is published on the website of the Tax Administration of the Republic of Slovenia

http://www.uradni-list.si/files/RS_-2007-052-02794-OB~P002-0000.PDF

and on the website of the Ministry of Finance

<http://www.mf.gov.si/slov/index.htm>.

Foreign nationals must enclose with the DDV-P3 form a certificate from the competent tax authority of the country in which they are established stating that they are obliged to charge VAT in that country, or a copy from the court or another register proving that they perform their activity in the country in which they are established, and a contract, preliminary contract or other item of proof showing that they intend to perform the activity in Slovenia.

THRESHOLDS

8. WHAT THRESHOLD DO YOU APPLY FOR INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?

See Annex 1.

9. WHAT THRESHOLD DO YOU APPLY FOR ACQUISITIONS OF GOODS BY NON-TAXABLE LEGAL ENTITIES OR PERSONS EXEMPT FROM THE PAYMENT OF VAT UNDER THE SECOND SUBPARAGRAPH OF ARTICLE 3(2) OF THE VAT DIRECTIVE (2006/112/EC)?

See Annex 1.

APPOINTMENT OF TAX REPRESENTATIVES FOR FOREIGN TRADERS (OUTSIDE THE EU)

10. IN WHAT SITUATIONS IS THE APPOINTMENT OF A TAX REPRESENTATIVE OBLIGATORY?

The appointment of a tax representative is obligatory for taxable persons that are established in a third country or in a third territory and that wish to claim exemption from the payment of VAT upon the import of goods dispatched or brought from a third territory or third country and imported into a Member State that is not the Member State in which dispatch or transport of the goods ends, if the supply of such goods performed by the importer is exempt from the payment of VAT on the basis of an exemption for the intra-Community supply of goods.

11. WHAT CONDITIONS APPLY TO THE APPOINTMENT OF A TAX REPRESENTATIVE?

Tax representatives are appointed at the request of a taxable person that is not domiciled or established in Slovenia.

Tax representatives appointed by foreign nationals must be legal entities or natural persons established in Slovenia and liable for the payment of VAT under the Value Added Tax Act. Tax representatives may not be branch offices or foreign natural persons.

12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

Tax representatives fulfil obligations in connection with VAT on behalf of foreign natural persons (they prepare and submit VAT returns, keep records on invoices issued and received, pay VAT, etc).

If a foreign national appoints a tax representative, that representative has joint liability for the payment of any VAT that the foreign national is obliged to pay and for the payment of any penalties or interest on arrears. Where the tax authority establishes that a tax representative does not meet the obligations relating to VAT, it may prohibit that person from continuing to act as a tax representative.

13. WHAT ACTION CAN YOU TAKE IN THE EVENT THAT A TRADER FROM ANOTHER COUNTRY FAILS TO APPOINT A TAX REPRESENTATIVE IN YOUR TERRITORY?

Where no tax representative has been appointed, VAT must be paid by the recipients of the goods or services in Slovenia.

14. IS IT NECESSARY TO SUBMIT A BANK GUARANTEE?

No.

APPOINTMENT OF TAX REPRESENTATIVES FOR FOREIGN TRADERS ESTABLISHED IN THE EU

15. MAY A TAX REPRESENTATIVE BE APPOINTED?

Yes. Traders have the right to appoint a tax representative, but they are not obliged to do so.

16. WHAT CONDITIONS APPLY TO THE APPOINTMENT OF A TAX REPRESENTATIVE?

Tax representatives are appointed at the request of taxable persons that are not domiciled or established in Slovenia.

Tax representatives appointed by foreign nationals must be legal entities or natural persons established in Slovenia and liable for the payment of VAT under the Value Added Tax Act. Tax representatives may not be branch offices or foreign natural persons.

17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

Tax representatives fulfil obligations in connection with VAT on behalf of foreign natural persons (they prepare and submit VAT returns, keep records on invoices issued and received, pay VAT, etc).

If a foreign national appoints a tax representative, that representative has joint liability for the payment of any VAT that the foreign national is obliged to pay and for the payment of any penalties or interest on arrears. Where the tax authority establishes that a tax representative does not meet the obligations relating to VAT, it may prohibit that person from continuing to act as a tax representative.

18. ARE THERE SITUATIONS IN WHICH IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?

No.

ISSUE OF INVOICES

INVOICING RULES

19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS, GUIDELINES, ETC.) BE FOUND?

Rules on invoicing can be found in:

- the Value Added Tax Act (ZDDV) (Official Gazette of the Republic of Slovenia, Nos 117/06, 52/02, 33/09, 85/09) – Chapter X – Articles 81, 82, 83, 84 and 86 in relation to the keeping of invoices;
- Rules on Implementation of the Value Added Tax Act (OGRS, Nos 141/06, 52/07, 120/07, 21/08, 123/08, 105/09) – Articles 136–146 and 151–153 in relation to the keeping of invoices.

Instructions are available on the website of the Tax Administration of the Republic of Slovenia (<http://www.gov.si/durs>).

ISSUE OF INVOICES

20. CASES WHERE AN INVOICE MUST BE ISSUED

Every taxable person must ensure that an invoice is issued for:

- the supply of goods or services they have performed for another taxable person or for a legal entity that is not a taxable person;
- the supply of goods referred to in Article 20(3) and (4) of the ZDDV (Article 33 of the VAT Directive);
- the supply of goods performed under the conditions referred to in Article 46 of the ZDDV (Article 138 of the VAT Directive);

- every payment on account made to them prior to any of the instances of supply referred to in the first, second or third indent above being effected;
- every payment on account made to them by another taxable person or by a legal entity that is not a taxable person prior to the services being completed.

In the above cases, the invoice must, in accordance with Article 82 of the ZDDV, contain the following information:

- 1) the date of issue of the invoice;
- 2) the serial number that enables the invoice to be identified;
- 3) the VAT identification number under which the taxable person supplied the goods or services;
- 4) the VAT identification number of the purchaser or customer under which they received the goods or service for which they are obliged to pay VAT or received the goods pursuant to Article 46 of the ZDDV (Article 138 of the VAT Directive);
- 5) the name and address of the taxable person and of their purchaser or customer;
- 6) the quantity and type of goods supplied or the extent and type of the service performed;
- 7) the date on which the supply of goods was effected, the date on which the service was performed or completed, or the date on which the payment on account was made, if this date can be determined and is different from the date on which the invoice was issued;
- 8) the tax base from which VAT is calculated by individual rate or to which exemption applies, the price per unit excluding VAT, and any reductions in price and any discounts not included in the price per unit;
- 9) the VAT rate;
- 10) the VAT amount, except in cases where a special regulation is applied by which the Act excludes this information;
- 11) in the case of exemption from VAT or, if the VAT payer is a purchaser or customer, the valid provision of Council Directive 2006/112/EC or the appropriate article of this Act or other reference that demonstrates that the supply of the goods or service is exempt from VAT or is the subject of a reversed tax liability;
- 12) in the case of supply of a new means of transport, the characteristics as defined in Article 3(3) of the ZDDV (Article (2)(2)(b) of the VAT Directive);
- 13) in the case of application of the special regulation for travel agencies, reference to the valid provision of Council Directive 2006/112/EC or the appropriate article of this Act, or another reference that demonstrates that this special regulation was applied;

14) in the case of application of one of the special regulations for used goods, art objects, collections or antiques, reference to the valid provision of Council Directive 2006/112/EC or the appropriate article of this Act, or another reference that demonstrates that a special regulation was applied;

15) if the person liable for the payment of VAT is a tax representative for the purposes of Article 76(2) of the ZDDV (Article 204 of the VAT Directive), the tax representative's VAT identification number, together with their name and address.

21. WHAT ARE THE RULES REGARDING CREDIT AND DEBIT NOTES?

A credit or debit note must refer explicitly and unambiguously to the original invoice. A taxable person may amend the VAT amount if the taxable person to whom the goods or services were delivered has reduced the input VAT deduction and informed the supplier of this in writing. Notification is not required in the case of increased tax liability.

22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?

There is no specific time limit for issuing invoices, except in the case of summary invoices, which must be issued at least once in the tax period.

23. WHAT ARE THE RULES FOR SUMMARY INVOICING?

A summary invoice may be issued for several separate supplies of goods or services if the taxable person performs supplies permanently under a long-term contract and keeps records on the date, value and content of the individual supply.

24. WHAT ARE THE CONDITIONS APPLYING TO SELF-BILLING?

Self-billing is permitted on condition that there is, at the outset, an agreement between the taxable person and their supplier(s). The agreement must include at least the following conditions:

- it authorises the purchaser or customer to issue an invoice;
- it determines the duration of the agreement;
- the supplier states that they will accept such invoices as their own for the duration of the agreement;
- the supplier is identified for VAT purposes for the entire period of the agreement and does not issue invoices for supplies under the agreement;
- an obligation on the part of the supplier to inform their customer without delay of any change to their VAT identification number or the date of its expiry;
- the customer is identified for VAT purposes for the entire period of the agreement;
- the obligation on the purchaser or customer to state on the invoice that the VAT shown forms part of the supplier's tax liability;
- the obligation on the purchaser or the customer to inform the supplier if the invoice is issued by a third party in their name or on their behalf;

- two copies of the agreement are drawn up, with each party receiving one copy, with an obligation to submit it to the tax authority if so requested.

If the contract for the supply of goods or services includes all the above conditions, there is no need to conclude a special agreement.

25. ARE THERE ANY SPECIFIC RULES REGARDING OUTSOURCING OF INVOICING TO A PERSON ESTABLISHED OUTSIDE THE EU?

No, there are no specific rules in relation to outsourcing of invoicing to a person established outside the EU.

CONTENT OF INVOICES

26. UNDER WHAT CONDITIONS MUST A PARTY'S VAT NUMBER BE STATED ON A TAX INVOICE?

The VAT identification number of a customer or purchaser must be stated if the customer or purchaser is liable for payment of VAT for the goods or services supplied, if the goods were supplied to them in accordance with Article 46 of the ZDDV (Article 138 of the VAT Directive), or if they were supplied with a service referred to in Article 25(1) of the ZDDV (Article 44 of the VAT Directive).

27. ARE THERE ANY OTHER RULES REGARDING THE CONTENT OF INVOICES?

No.

ELECTRONIC INVOICING

28. IS IT OBLIGATORY TO USE A QUALIFIED CERTIFICATE AND A SECURE SIGNATURE-CREATION DEVICE WITH ADVANCED ELECTRONIC SIGNATURES? IF SO, PLEASE GIVE DETAILS.

Under the Electronic Commerce and Electronic Signature Act, a secure electronic signature certified with a qualified certificate must be used. In closed systems regulated entirely by contracts between a known number of contractual parties, an electronic signature that is not certified by a qualified signature may be used.

29. IS AN ADDITIONAL AGGREGATE DOCUMENT IN PRINTED FORM REQUIRED FOR INVOICING SENT VIA ELECTRONIC DATA EXCHANGE SYSTEMS? IF SO, PLEASE GIVE DETAILS ABOUT CONTENT AND PROCEDURE.

No.

30. DO YOU PERMIT INVOICES ISSUED PURSUANT TO THE SECOND SUB-PARAGRAPH OF ARTICLE 233(1) OF THE VAT DIRECTIVE (2006/112/EC) ('BY USING ANY OTHER ELECTRONIC MEANS')? IF SO, WHAT CONDITIONS AND FORMALITIES APPLY?

No.

31. ARE THERE ANY OTHER SPECIFIC RULES REGARDING ELECTRONIC INVOICING?

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STORAGE OF INVOICES

32. WHAT ARE THE RULES APPLYING TO THE LOCATION OF STORAGE OF INVOICES?

All taxable persons must ensure that they store copies of the invoices they themselves have issued or that have been issued by their purchaser or customer or by a third person on their behalf and for their account, as well as all invoices they have received. If a taxable person established in Slovenia decides to store copies of invoices they have issued and received outside the territory of Slovenia, they must give prior notification of this to the tax authority.

If a taxable person established in Slovenia stores documents that they have issued or received via electronic means in electronic form and ensures unobstructed access to these documents in another Member State, the tax authority is entitled to access these documents electronically for control purposes and to download and use these documents within the limits prescribed by Slovenian legislation.

33. IS THERE AN OBLIGATION TO GIVE PRIOR OFFICIAL NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY? IF SO, PLEASE GIVE DETAILS.

Yes. The taxable person must notify the tax authority of where electronic documents are stored if the location is outside the territory of Slovenia.

34. WHAT IS THE PERIOD OF COMPULSORY STORAGE OF INVOICES?

Taxable persons must store all invoices received and issued for at least 10 years following the year to which the documents refer.

Notwithstanding the preceding paragraph, taxable persons must store invoices relating to the taxation of immovable property for at least 20 years following the year to which the documents refer.

35. ARE THERE ANY SPECIFIC RULES REGARDING THE FORM IN WHICH INVOICES AND ANY POSSIBLE MODIFICATIONS THERETO ARE TO BE STORED?

A taxable person must store all invoices in the original form in which they were drawn up, sent or received, regardless of whether they were issued in paper or electronic form.

The presence of the original, the entire content of the invoices and their legibility must be guaranteed throughout the entire period of storage.

36. ARE THERE ANY OTHER SPECIFIC RULES REGARDING THE STORAGE OF INVOICES?

No.

SIMPLIFIED INVOICES

37. WHAT ARE THE SITUATIONS IN WHICH SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE? WHAT ARE THE SPECIFIC RULES APPLYING TO THIS?

Exemptions from the obligation to issue invoices in accordance with Article 35 of the ZDDV are applied to:

- taxable persons referred to in Article 45(2) of the ZDDV, when they supply agricultural and forestry products to final consumers in a market hall or for their own use;
- the sale of tickets and tokens for passenger transport (train, bus, cable railway), stamps, fiscal stamps, valuables and postal forms, periodicals, sales through vending machines, sales of telephone cards for prepaid systems of mobile operators through cash dispensers, the GSM network and the internet, sales of tokens through vending machines, and the supply of services through ‘tele-points’;

on condition that data on the sale of goods or services is provided and based on the inventory of initial and final stocks at least once a month and supervision of the implementation of the ZDDV is not thereby jeopardised.

Exemption does not apply to invoices issued to taxable persons or non-taxable legal entities identified for VAT purposes.

PERIODIC VAT RETURNS

38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?

Taxable persons identified for VAT purposes must submit VAT returns to the tax authority not later than the last working day of the month following the end of the tax period, irrespective of whether they are obliged to pay VAT for the period for which the return is submitted.

A taxable person obliged to submit a summary statement must submit their VAT return by the 20th day of the month following the end of the tax period. A taxable person against whom compulsory composition or liquidation proceedings have been initiated must submit a VAT return by the same deadline. Where bankruptcy or personal bankruptcy proceedings have been initiated, the taxable person must submit a VAT return within 60 days of the end of the tax period. In the event of the death of a taxable person, the person authorised to represent the taxable person, the legal successor of the taxable person or the administrator of the taxable person's assets must submit the VAT return within 60 days of the death of the taxable person.

The taxable person must submit the VAT return in electronic form.

39. HOW OFTEN DO VAT RETURNS HAVE TO BE SUBMITTED AND ASSOCIATED PAYMENTS MADE?

A taxable person must submit a VAT return to the tax authority for the tax period, which is a calendar month. In certain cases, where a taxable person recorded a taxable turnover of goods or services of up to and including EUR 210 000 in the previous calendar year, the tax period is a calendar quarter, unless they perform intra-Community transactions, for which they are obliged to submit a summary statement.

Where certain conditions from Article 89 of the ZDDV are met, the tax period is the calendar month only (e.g. for a taxable person not established in Slovenia).

40. WHAT PROCEDURE APPLIES TO THE REFUNDING OF OVERPAID VAT WHERE NOTIFICATION OF OVERPAYMENT IS MADE IN A PERIODIC TAX RETURN? WHAT ARE THE DEADLINES FOR THE REFUNDING OF OVERPAID VAT?

If in a given tax period the amount of deductions exceeds the VAT owed, the surplus VAT is carried over to the next tax period. At the request of the taxable person, the surplus VAT is refunded within 21 days of submission of the tax return.

If a taxable person's deadline for the payment of other taxes has passed, the surplus VAT is refunded after these other taxes have been paid.

41. IS THERE A SPECIAL REGIME IN RELATION TO PERIODIC VAT RETURNS FOR SMALL TRADERS AND/OR CERTAIN CATEGORIES OF COMPANY? IF SO, PLEASE GIVE DETAILS.

No.

42. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?

No.

SUMMARY STATEMENTS

43. IS THE SUBMISSION OF SUMMARY STATEMENTS PER CALENDAR QUARTERS PERMITTED? IF SO, WHAT ARE THE CONDITIONS AND FORMALITIES APPLYING TO THIS?

No.

44. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 266(6) OF THE VAT DIRECTIVE (2006/112/ES)?

No.

45. DO YOU OPERATE SIMPLIFIED PROCEDURES FOR SUMMARY STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?

No.

ELECTRONIC VAT RETURNS

46. IS IT POSSIBLE TO SUBMIT AN ELECTRONIC VAT RETURN? IF SO, HOW ARE THEY SUBMITTED AND WHAT TECHNOLOGY IS USED? WHO NEEDS TO BE INFORMED IF A PERSON WISHES TO SUBMIT A VAT RETURN ELECTRONICALLY?

A taxable person must submit a VAT return in electronic form only. The following technology is used:

- PKI (Public Key Infrastructure) for signing;
- https as the protocol;
- XML as the standard inscription format;
- html for presentation;
- SOAP as the protocol basis for web services;
- web browser as the user interface (expandable to email).

The taxable person must use the eDavki system developed by the Tax Administration of the Republic of Slovenia which offers users assistance in installing and using the system

for the electronic submission of returns. A taxable person using the eDavki system must use a secure electronic signature certified with a qualified certificate.

47. CAN SUMMARY STATEMENTS BE SUBMITTED ELECTRONICALLY? IF SO, HOW ARE THEY SUBMITTED AND WHAT TECHNOLOGY IS USED? WHO NEEDS TO BE INFORMED IF A PERSON WISHES TO SUBMIT STATEMENTS ELECTRONICALLY?

A taxable person must submit summary statements in electronic form only. The taxable person must use the eDavki system developed by the Tax Administration of the Republic of Slovenia which offers users assistance in installing and using the system for the electronic submission of recapitulative statements. A taxable person using the eDavki system must use a secure electronic signature certified with a qualified certificate.

OBLIGATIONS UPON IMPORT

48. WHICH PERSONS MAY BE DETERMINED OR RECOGNISED AS PERSONS OBLIGED TO PAY IMPORT VAT IN ACCORDANCE WITH ARTICLE 201 OF THE VAT DIRECTIVE?

When goods are imported, the VAT must be paid by the customs debtor laid down in accordance with the customs regulations or by the recipient of the goods.

49. WHAT ARE THE REGULATIONS APPLYING TO THE NOTIFICATION AND PAYMENT OF IMPORT VAT?

When goods are imported, VAT is paid as if it were an import duty.

50. DO YOU APPLY THE POSSIBILITY OF ‘DEFERRED PAYMENT’ REFERRED TO IN ARTICLE 211 OF THE VAT DIRECTIVE? IF SO, UNDER WHAT CONDITIONS?

Yes, in cases where a taxable person, with the authorisation of the tax authority, indicates a liability to import VAT in the VAT return. The tax authority may grant authorisation to a taxable person who, in accordance with the customs regulations, submits customs declarations in another Member State for goods located in Slovenia.

ADMINISTRATIVE REQUIREMENTS

51. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES IT APPLY?

There is a ‘flat-rate scheme for farmers’.

Taxable persons identified for VAT purposes that purchase goods and services from farmers covered by the flat rate may deduct 8% VAT. They must issue invoices containing all the information required and reckon 8% VAT as the VAT deduction.

52. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE DETAILS.

No.

53. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR INTO WHICH LANGUAGE(S) ARE THEY TRANSLATED?

Official forms are available in Slovenian.

RIGHT TO DEDUCTION

54. FOR WHICH TYPES OF GOODS AND SERVICES IS THERE NO RIGHT TO DEDUCTION?

A taxable person is entitled to deduct the VAT they are obliged to pay or have paid for supplies of goods or services from the VAT they are obliged to pay, if they have used, or will use, these goods or services for the purposes of their own taxable transactions. A taxable person may not deduct input VAT from:

- yachts and boats intended for sport and recreation, fuel and lubricants, and spare parts and services closely related to them, except for vessels used for the transport of passengers, leasing, chartering and further sale;
- aircraft, fuel and lubricants, and spare parts and services closely related to them, except for aircraft used for the transport of passengers and goods, leasing, chartering and further sale;
- private vehicles and motorcycles, fuel and lubricants, and spare parts and services closely related to them, except for vehicles used for the transport of passengers and goods, leasing, chartering and further sale, vehicles used in driving schools for driving lessons in accordance with the valid regulations, combined vehicles for scheduled and unscheduled public passenger transport, and special private vehicles adapted exclusively for the transport of deceased persons;
- costs of representation (costs of business and social entertainment only);
- food costs (including drinks) and accommodation costs, except for costs incurred by the taxable person with these instances of supply as part of the performance of their activity.

55. IS THERE A PARTIAL RIGHT TO DEDUCTION FOR CERTAIN TYPES OF GOODS AND SERVICE? IF SO, WHAT IS THE PERCENTAGE INVOLVED?

There are no special categories where a partial right to deduction applies.

For goods and services that a taxable person needs for transactions for which VAT may be deducted, as well as for transactions for which VAT may not be deducted, only the

VAT percentage attributable to the first transactions may be deducted. This percentage is laid down in accordance with Article 65 of the Value Added Tax Act.