



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

VAT in the European Community

**APPLICATION IN THE MEMBER STATES,
FACTS FOR
MANAGEMENT BOARDS/TRADERS
INFORMATION NETWORKS, ETC.**

Note

This document brings together a large amount of basic information on the application of VAT regulations in Member States provided by the respective tax authorities.

The sole purpose of distributing details of national provisions is to create a work tool. In no way does this document reflect the views of the Commission of the European Communities, nor does it signify approval of the relevant legislation.

SLOVENIA

INDEX

GENERAL INFORMATION	3
ENTRY OF FOREIGN TRADERS IN THE REGISTER OF TAXABLE PERSONS	4
THRESHOLDS	6
APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS (THAT ARE NOT FROM THE EU)	6
APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS WITH A REGISTERED OFFICE IN THE EU	7
INVOICING	8
RULES ON INVOICING	8
INVOICING	9
CONTENT OF INVOICES	12
ELECTRONIC INVOICING	12
STORING OF INVOICES	13
SIMPLIFIED INVOICES	14
PERIODIC VAT RETURNS	14
RECAPITULATIVE STATEMENTS	15
ELECTRONIC RETURNS	16
ADMINISTRATIVE REQUIREMENTS	16
RIGHT TO DEDUCTION	17
ANNEX 1: THRESHOLDS	18
ANNEX 2: VAT IDENTIFICATION NUMBERS	18
ANNEX 3: ABBREVIATIONS	18

GENERAL INFORMATION

1. IF A FOREIGN TRADER WISHES TO OBTAIN INFORMATION ON YOUR VAT SYSTEM, WHO CAN HE TURN TO? (ADDRESS, TELEPHONE, FAX, E-MAIL)

Foreign taxable persons may obtain information from the following:

Tax Administration of the Republic of Slovenia
Tax Department
Šmartinska 55
LJUBLJANA
SLOVENIA

Telephone: (+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

Telephone: (+386) 1 369 67 10

Fax: (+386) 1 369 67 19

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

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

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

The website contains details of regulations and instructions, general information on taxes and contributions, information on forms, instructions on the completion of tax returns and tax calculations, information on the organisation and tasks of the Tax Administration of the Republic of Slovenia, its performance, annual reports on its work, its business strategy for 2005–2008, 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 rate, place of taxation, tax base, exemptions, deductions, accounts, VAT reimbursement, etc.);
- a large number of explanations;
- forms;
- contact points for VAT reimbursements.

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

National VAT legislation and regulations are available on the website of the Tax Administration of the Republic of Slovenia (<http://www.durs.gov.si>), with links to the Official Gazette of the Republic of Slovenia. However, these are only in the Slovenian language. Regulations are also published on the website of the Ministry of Finance (http://www.sigov.si/mf/slov/dav_reforma/predpisi.htm) in the Slovenian language.

ENTRY OF FOREIGN TRADERS IN THE REGISTER OF TAXABLE PERSONS

4. UNDER WHAT CIRCUMSTANCES IS ENTRY IN THE REGISTER OF TAXABLE PERSONS REQUIRED?

Entry in the register of VAT taxable persons is required in the following cases:

- (1) if the taxable person has a registered office in Slovenia or has a permanent unit in Slovenia from which they provide services or sell goods;
- (2) if a foreign person performs taxable services or sells goods in Slovenia to customers or other taxable persons and bodies from Slovenia;
- (3) if a taxable person from another Member State performs distance selling to natural entities in Slovenia.

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 ENROL IN THE REGISTER OF TAXABLE PERSONS VOLUNTARILY?

Taxable persons that do not have a registered office in Slovenia, that are obliged to charge VAT, whose place of taxation is regarded as the Republic of Slovenia and who are not liable to pay tax for these transactions are not required to enrol in the register of taxable persons. This applies to the following transactions:

- carriage of goods within the Community;
- auxiliary activities of carriage of goods within the Community performed in another Member State;
- performance of services by agents operating on behalf of third parties;
- appraisal of immovable property performed in another Member State, if the property leaves this Member State when the appraisal is completed;
- work on movable property performed in another Member State, if the property leaves this Member State when the work is completed;
- if goods are delivered into the territory of Slovenia as part of the implementation of simplified measures relating to trilateral transactions;

- if the services referred to in Article 29 of the Slovenian Value Added Tax Act (Official Gazette of the Republic of Slovenia, no. 117/06) are performed for a taxable person (advertising services, allocation of copyright, patenting, licences, etc.).

6. TO WHOM MAY A FOREIGN TRADER TURN FOR ENTRY IN THE REGISTER OF VAT TAXABLE PERSONS? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE, FAX, E-MAIL)

Foreign taxable persons must submit their application for entry in the register of VAT taxable persons to the tax authority with whom they are entered in the tax register.

Three types of foreign person performing commercial activities in Slovenia may be entered in the register of VAT taxable persons:

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

Foreign persons must enrol in the tax register prior to commencing their commercial activities in Slovenia.

In the first case given above (a foreign person performing commercial activities as a branch office), application for entry in the tax register is made at the tax office that covers the area in which they have their registered office.

In the second and third cases, a foreign person submits their application for entry in the tax register to the tax office that covers the area in which they will perform their commercial activities. Information on the competent tax office and its address, telephone, fax and e-mail are published on the website of the Tax Administration of the Republic of Slovenia.

7. DESCRIBE IN DETAIL THE PROCEDURES AND THE DOCUMENTS REQUIRED IN ORDER TO OBTAIN VAT IDENTIFICATION NUMBERS, PARTICULARLY FOR FOREIGN TRADERS.

VAT identification numbers are tax numbers with the prefix SI.

Taxable persons must inform the tax authority of the commencement of their activity. They must also report any change relating to the performance of these activities, as well as information on cessation of performance.

A taxable person without a registered office in Slovenia must, in the application for a VAT identification number, provide the information required in form DDV-P3, which is an annex to the Rules on Implementation of the Value Added Tax Act and is published on the DURS website:

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

and on the website of the Ministry of Finance:

http://www.sigov.si/mf/slov/dav_reforma/predpisi.htm

The foreign person must enclose with the DDV-P3 form a certificate from the competent tax authority covering the area in which they have their registered office stating that they are obliged to charge VAT in this country, or a copy from the court or another register proving that they perform their activity in the country in which they have their registered office, and a contract, preliminary contract or other item of proof showing that they intend to perform the activity in Slovenia.

Taxable persons or legal entities that are not taxable persons must inform the tax authority if the value of purchases within the Community exceeds 10 000 euros in the current or preceding calendar year.

THRESHOLDS

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

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf

9. WHAT THRESHOLD DO YOU APPLY FOR ACQUISITIONS BY LEGAL ENTITIES THAT ARE NOT TAXABLE PERSONS OR BY PERSONS EXEMPT FROM THE PAYMENT OF VAT PURSUANT TO THE SECOND SUB-PARAGRAPH OF ARTICLE 3 OF THE VAT DIRECTIVE?

http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexI

APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS (THAT ARE NOT FROM THE EU)

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

Taxable persons that do not have a registered office in Slovenia but in another Member State, and that are liable to pay VAT in Slovenia, may appoint tax representatives.

The appointment of a tax representative is obligatory for taxable persons that have a registered office in a third country or in a third territory and that meet, in Slovenia, the conditions for identification for VAT purposes. The appointment of a tax representative is also obligatory for a taxable person that has a registered office in a third country or third territory and is claiming exemption from the payment of VAT on the import of goods into Slovenia for subsequent supply of these goods to another Member State, on condition that that taxable person has been identified in Slovenia for VAT purposes.

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

A tax representative may be appointed by a taxable person that does not have a registered office, a business unit, or permanent or normal residence in Slovenia (taxable person without a registered office in Slovenia).

A tax representative appointed by a taxable person without a registered office in Slovenia must be a legal or natural entity with a registered office in Slovenia and liable for the payment of VAT in accordance with the Value Added Tax Act. A tax representative may not be a branch office of a person without a registered office in Slovenia.

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

A tax representative meets obligations and claims rights related to VAT on behalf of a taxable person without a registered office in Slovenia (compiles and proposes VAT calculations, pays VAT, submits claims for the reimbursement of overpaid VAT amounts, etc.).

If the tax authority finds that a tax representative does not meet the obligations relating to VAT, it may prohibit that person from further performing the function of tax representative.

13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?

If a tax representative is not appointed, the recipients of the goods or services in Slovenia must pay the VAT.

14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?

The setting-up of a bank guarantee is not obligatory. The tax authority may, in accordance with the act regulating tax procedures, require from a taxable person without a registered office in the Republic of Slovenia that they submit an appropriate instrument to insure the payment of tax liabilities. The tax authority may also accept an instrument to insure the payment of tax liabilities from a tax representative if the tax representative has an authorisation to submit it from a taxable person without a registered office in Slovenia.

APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS WITH A REGISTERED OFFICE IN THE EU

15. MAY FOREIGN TRADERS WITH A REGISTERED OFFICE IN THE EU APPOINT A TAX REPRESENTATIVE?

Yes. Traders with a registered office in the EU may appoint a tax representative. However, such appointment is not obligatory.

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

Tax representatives are appointed at the request of taxable persons that have a registered office in the EU but no registered office in Slovenia and that are liable for the payment of VAT in Slovenia.

A tax representative appointed by a taxable person without a registered office in Slovenia must be a legal or natural entity with a registered office in Slovenia and liable for the payment of VAT in accordance with the Value Added Tax Act. A tax representative may not be a branch office of a person without a registered office in Slovenia.

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

A tax representative meets obligations and claims rights related to VAT on behalf of a taxable person without a registered office in Slovenia (compiles and proposes VAT calculations, pays VAT, submits claims for the reimbursement of overpaid VAT amounts, etc.).

If the tax authority finds that a tax representative does not meet the obligations relating to VAT, it may prohibit that person from further performing representative functions.

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

The setting-up of a bank guarantee is not obligatory. The tax authority may, in accordance with the act regulating tax procedures, require from a taxable person without a registered office in Slovenia that they submit an appropriate instrument to insure the payment of tax liabilities. The tax authority may also accept an instrument to insure the payment of tax liabilities from a tax representative if the tax representative has an authorisation to submit it from a taxable person without a registered office in Slovenia.

INVOICING

RULES ON INVOICING

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

Rules on invoicing are contained in:

– the Value Added Tax Act (Official Gazette of the Republic of Slovenia, no. 117/06 Chapter X – Articles 81, 82, 83, 84 and 86 in relation to the retention of invoices);

– the Rules on the Implementation of the Value Added Tax Act (Official Gazette of the Republic of Slovenia, no. 141/06, Articles 136 to 146 and Articles 151 to 153 in relation to the retention of invoices).

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

INVOICING

20. CASES WHERE AN INVOICE MUST BE ISSUED

Every taxable person must ensure that an invoice is issued for cases from Article 22(3)(a) of the Sixth Directive. In such cases, and in accordance with Article 82 of the Value Added Tax Act, an invoice must contain the following information:

- 1) date of issuing 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 service;
- 4) the VAT identification number of the purchaser or client under which they received the goods or service for which VAT payment is required or received the supply of goods in accordance with Article 46 of the Value Added Tax Act (Article 28c(A) of the Sixth Directive);
- 5) the name and address of the taxable person and of their purchaser or client;
- 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 pre-payment 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 rate, except in cases where a special regulation is applied by which the act excludes this information;
- 11) in cases of exemption from VAT, if the VAT payer is a purchaser or client, the valid provision of the Sixth Council Directive 77/388/EEC 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 the third paragraph of Article 3 of the Value Added Tax Act (Article 28a(2) of the Sixth Directive);

- 13) in the case of application of the special regulation for travel agencies, reference to the valid provision of the Sixth Council Directive 77/388/EEC 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 the Sixth Council Directive 77/388/EEC 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 the second paragraph of Article 76 of the Value Added Tax Act (Article 21(2) of the Sixth Directive), the tax representative's VAT identification number, together with their name and address.

An invoice must also be issued in the case of supply by taxable persons to persons not stated in Article 22(3)(a) of the Sixth Directive. In the latter case, the invoice must include the following information (Article 83 of the Value Added Tax Act):

- 1) the date of issue;
- 2) the serial number that enables the invoice to be identified;
- 3) the name and address of the taxable person and the VAT identification number under which the taxable person supplied the goods or service;
- 4) the quantity and type of goods supplied or the extent and type of the service performed;
- 5) the sale value of the goods or service, including VAT;
- 6) the calculated VAT amount.

If the invoice under Article 83 of the Value Added Tax Act is issued for supplies of goods or services for which exemption from the payment of VAT is prescribed, the taxable person must make reference on the invoice to the valid provision of the Sixth Council Directive 77/388/EEC or to the appropriate article of the act, or another reference that demonstrates that this supply of goods or services is exempt from the payment of VAT.

21. WHAT ARE THE RULES FOR CORRECTIVE INVOICES (CREDIT NOTES/DEBIT NOTES)?

A corrective invoice 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 deduction of input VAT and informed the supplier of this in writing. Notification is not required in the case of an increased tax liability.

22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?

No specific time limit is defined for the issuing of 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 individual instances of the supply of goods or services if the taxable person performs such supply continually on the basis of long-term business and provides a record containing the date, value and subject of the individual instance of supply. A summary invoice is only issued for the supply of goods and the performance of services for which the place of taxation is regarded as Slovenia.

24. WHAT CONDITIONS APPLY TO SELF-BILLING?

A purchaser of goods or client of services may issue an invoice on behalf and for the account of the supplier of goods or performer of services (taxable person identified for VAT purposes) pursuant to a written agreement on this method of invoicing signed in advance. The agreement must meet at least the following conditions:

- it must authorise the purchaser of the goods or client of the services to issue an invoice;
- it must determine its period of duration;
- the supplier must declare in the agreement that they will accept such invoices as their own during the period of duration of the agreement;
- during the entire period of duration of the agreement, the supplier must be identified for VAT purposes and not issue invoices for supplies that are the subject of the agreement;
- the agreement must contain the obligation of the supplier to inform the purchaser or client without delay of any amendment of the VAT identification number or the date of termination of VAT identification;
- the purchaser or client must be identified for VAT purposes throughout the entire period of duration of the agreement;
- the agreement must contain the obligation of the purchaser or client to state on the invoice that the VAT shown forms part of the supplier's tax liability;
- the obligation of the purchaser or client to inform the supplier if the invoice is to be issued by a third person on behalf and for the account of the purchaser or client;
- the agreement must be compiled in two counterparts, with each party receiving one, which must be submitted to the tax authority if the latter requires it.

If an invoice is issued for exempt supplies in relation to which the supplier has no entitlement to a VAT deduction, the agreement must state at least the following:

- that the purchaser of the goods or client of the services is authorised to issue an invoice;
- the period of duration of the agreement;
- that the supplier will accept such an invoice during the period of duration of the agreement as their own invoice;
- that if a third person issues an invoice on behalf and for the account of the purchaser or client, the purchaser or client will inform the supplier of this.

If the contract for the supply of goods or implementation of a service includes all the above conditions, a special agreement need not be concluded.

25. ARE THERE ANY SPECIFIC RULES IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WITH A REGISTERED OFFICE OUTSIDE THE EU?

No, there are no specific rules in relation to the outsourcing of invoices to a person without a registered office in 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 client or purchaser must be stated if the client or purchaser is liable for the payment of VAT for goods or services supplied or if the goods were supplied to them in accordance with Article 46 of the Value Added Tax Act (Article 28c(A) of the Sixth Directive).

27. ARE THERE ANY OTHER SPECIFIC RULES LAID DOWN IN RELATION TO THE CONTENT OF INVOICES?

No. The details that must be provided on an invoice are the same as the details referred to in Article 22(3)(b) of the Sixth Directive.

ELECTRONIC INVOICING

28. IS IT OBLIGATORY TO USE DEVICES FOR QUALIFIED, CERTIFIED AND SECURE ELECTRONIC SIGNING FOR INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES? IF SO, PLEASE SPECIFY.

In accordance with 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 INVOICES SENT VIA ELECTRONIC DATA EXCHANGE SYSTEMS? IF SO, PLEASE GIVE DETAILS ABOUT CONTENT AND PROCEDURE.

No.

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

No.

31. ARE THERE ANY OTHER SPECIFIC RULES LAID DOWN IN RELATION TO ELECTRONIC INVOICING?

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STORING OF INVOICES

32. WHAT RULES APPLY TO THE LOCATION OF STORAGE OF INVOICES?

All taxable persons must ensure storage of copies of invoices they themselves have issued, or that have been issued by their purchaser or client or by a third person on their behalf and for their account, as well as all invoices that they have received. If a taxable person with a registered office 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 with a registered office in Slovenia stores invoices that they have issued or received electronically and ensures online access to data in another Member State, the tax authority is entitled to access these invoices electronically for control purposes and to transmit and use these invoices in accordance with Slovenian legislation.

33. IS THERE AN OBLIGATION TO GIVE PRIOR NOTIFICATION TO THE TAX AUTHORITY OF INVOICES STORED IN ANOTHER COUNTRY? IF REQUIRED, GIVE DETAILS OF THE REQUIREMENTS.

Yes. A taxable person must notify the tax authority of the location of storage of electronic invoices if they are stored 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 ten 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 RELATING TO THE FORM IN WHICH INVOICES ARE STORED AND ANY POSSIBLE MODIFICATIONS THERETO?

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

Invoices may also be stored on microfilm or in another medium that makes it possible to demonstrate at any time on screen or on a print-out that the conditions from the Value Added Tax Act have been met.

Throughout the entire period of storage, the presence of the origin, the entire content of the invoices and their legibility must be guaranteed.

36. ARE THERE ANY OTHER SPECIFIC RULES LAID DOWN IN RELATION TO THE STORAGE OF INVOICES?

No.

SIMPLIFIED INVOICES

37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE (2006/112/EC)? AND WHAT ARE THE SPECIFIC RULES?

Simplification is prescribed only for invoices issued by a taxable person to a final consumer for the supply of goods and services in the territory of Slovenia. In such cases, the taxable person must provide the following information on the invoice:

- the date of issue;
- the serial number that enables the invoice to be identified;
- the name and address of the taxable person and the VAT identification number under which the taxable person supplied the goods or service;
- the quantity and type of goods supplied or the extent and type of the service performed;
- the sale value of the goods or service, including VAT;
- the calculated VAT amount.

If the taxable person supplies goods or services at different tax rates, they must indicate the sale value, including VAT, separately according to the tax rates, and also show the VAT value separately. If they supply goods or services for which exemption from the payment of VAT is prescribed, they must make suitable reference on the invoice to the fact that supply is exempt from the payment of VAT.

Simplification is not applied to invoices issued to taxable persons or legal entities that are not taxable persons identified for VAT purposes.

PERIODIC VAT RETURNS

38. WHEN IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?

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

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

A taxable person must submit a VAT return to the tax authority for the tax period, which is, in certain cases, the calendar month in which the taxable person achieved a taxable turnover of goods or services in the previous calendar year to a value of up to and including 210,000 euros, with the tax period being three months.

By meeting certain conditions from Article 89 of the Value Added Tax Act, the tax period is only the calendar month (e.g. for a taxable person without a registered office in Slovenia).

40. HAS A SPECIAL REGIME BEEN ESTABLISHED IN RELATION TO PERIODIC VAT RETURNS FOR SMALL TRADERS AND/OR CERTAIN CATEGORIES OF COMPANY? IF SO, PLEASE DESCRIBE IT.

No.

41. 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.

RECAPITULATIVE STATEMENTS

42. HOW OFTEN DO RECAPITULATIVE STATEMENTS HAVE TO BE SUBMITTED?

A recapitulative statement must be submitted every three months. There are no specific provisions for less frequent submission. Taxable persons identified for VAT purposes must submit recapitulative statements to the tax authority by the 10th day of the second month following the reporting period.

43. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN CHAPTER 6 RECAPITULATIVE STATEMENTS OF TITLE XI OF THE VAT DIRECTIVE (2006/112/EC)?

No.

44. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE 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 RETURNS

45. CAN VAT RETURNS BE SUBMITTED ELECTRONICALLY? IF SO, HOW ARE THEY SUBMITTED AND WITH WHAT TECHNOLOGY? WHAT DOES A PERSON NEED TO DO IF THEY WISH TO SUBMIT RETURNS ELECTRONICALLY?

A taxable person may submit a VAT return electronically. The following technology is used.

- PKI (Public Key Infrastructure) for signing;
- https protocol;
- XML as the standard inscription form;
- html for presentation;
- SOAP as the protocol basis for web services;
- web browser as the user interface (can be expanded to e-mail).

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

46. CAN RECAPITULATIVE STATEMENTS BE SUBMITTED ELECTRONICALLY? IF SO, HOW ARE THEY SUBMITTED AND WITH WHAT TECHNOLOGY? WHAT DOES A PERSON NEED TO DO IF THEY WISH TO SUBMIT STATEMENTS ELECTRONICALLY?

A taxable person may submit a recapitulative statement electronically. 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 transmission of recapitulative statements. A taxable person using the eDavki system must use a secure electronic signature certified with a qualified certificate.

ADMINISTRATIVE REQUIREMENTS

47. IS A FLAT-RATE SCHEME IN PLACE? IF SO, WHO IS IT INTENDED FOR?

There is a 'flat-rate scheme for farmers'.

Taxable persons identified for VAT purposes that purchase goods and services from farmers for which the flat rate is used may deduct 4% VAT as the VAT reduction. They must issue invoices containing all the required information and charge 4% VAT as the VAT deduction.

48. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE DESCRIBE THEM.

No.

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

Official forms are available in the Slovenian language.

RIGHT TO DEDUCTION

50. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?

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

- yachts and boats intended for sport and recreation, private aircraft, personal vehicles and motorcycles, fuel and lubricants, and spare parts and services closely related to them, except for craft or vehicles used for performance of the activity of taxi transport, leasing, chartering and further sale, vehicles used in driving schools for driving lessons in accordance with the valid regulations, multi-purpose vehicles for performance of the activity of regular and special public passenger transport, and special personal vehicles adapted exclusively for transport of deceased persons.

- costs for representation (costs for business and social entertainment), food costs (including drinks) and accommodation costs.

51. ARE THERE ANY CATEGORIES OF GOODS AND SERVICES FOR WHICH PARTIAL ENTITLEMENT TO A DEDUCTION IS PROVIDED FOR? IF SO, WHAT IS THE PERCENTAGE?

There are no special categories for which partial entitlement to a deduction has been provided for.

For goods and services that the taxable person needs for transactions for which VAT may be deducted as well as transactions for which VAT may not be deducted, only the VAT percentage ascribable to the first transactions may be deducted. This percentage is laid down in accordance with Article 65 of the Value Added Tax Act.

ANNEX 1: THRESHOLDS

http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexI

ANNEX 2: VAT IDENTIFICATION NUMBERS

http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexI

ANNEX 3: ABBREVIATIONS

http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexI