

VALUE ADDED TAX ACT

I. GENERAL PROVISIONS

Article 1 (contents of the Act)

(1) This Act governs the system and introduces the obligation of payment of value added tax (hereinafter: VAT) in the territory of the Republic of Slovenia in accordance with the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment (OJ L No. 145, 13 June 1977, p. 1, with all amendments).

(2) For the purposes of this Act:

- “the territory of Slovenia” shall mean the territory under the sovereignty of the Republic of Slovenia including air space and maritime territory, which, pursuant to national and international law, is under the sovereignty or jurisdiction of the Republic of Slovenia;
- “territory of a Member State” and “Community” shall mean the territory of Member States and the territory of the Community defined as such in the legislation of the European Communities;
- “third country” shall mean any territory other than the territory of Slovenia and the territory of other Member States or of the Community;
- “third territory” shall mean the part of the state territory of a Member State which does not form a constituent part of the “territory of a Member State” in terms of the second indent of this paragraph, to wit:
 - in the Federal Republic of Germany: the Island of Heligoland, the territory of Büsingen;
 - in the Kingdom of Spain: Ceuta, Melilla, the Canary Islands;
 - in the Italian Republic: Livigno, Campione d’ Italia, Italian waters of Lake Lugano;
 - in the French Republic: the overseas departments;
 - in the Hellenic Republic: ‘Α γ ι σ ‘Ο ρ ο (Mount Atos)

(3) For the purposes of this Act:

- transactions originating in or intended for the Principality of Monaco shall be treated as transactions originating in or intended for the French Republic; and

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- transactions originating in or intended for the Isle of Man shall be treated as transactions originating in or intended for the United Kingdom of Great Britain and Northern Ireland.

Article 2

(VAT revenue)

Revenues from VAT belong to the budget of the Republic of Slovenia.

Article 3

(subject of taxation)

VAT shall be charged and paid on:

1. supplies of goods and performed services (hereinafter: supply of goods or services) effected for consideration within the territory of the Republic of Slovenia (hereinafter: Slovenia) by a taxable person in the course of performing his activity;
2. the importation of goods into the Community.

Article 3a

(intra-Community acquisition of goods subject to value added tax)

VAT shall be also charged and paid on the following:

1. goods acquired for consideration within the territory of Slovenia by a taxable person in the course of performing his activity or by a non-taxable legal person, if the vendor is a taxable person in another Member State who in accordance with the legislation of that Member State is not eligible for the VAT exemption as a small taxable person and who is not covered by the arrangement laid down in the second sentence of the first indent of the first paragraph of Article 15 of this Act or in the first paragraph of Article 15a of this Act;
2. new means of transport acquired for consideration within the territory of Slovenia by a taxable person or a non-taxable legal person from a vendor from another Member State who qualifies for the derogation from the second paragraph of Article 11a of this Act or any other non-taxable person;
3. products subject to excise duties acquired for consideration within the territory of Slovenia from a vendor from another Member State by a taxable person or a non-taxable legal person who qualifies for the derogation from the second paragraph of Article 11a of this Act and for which excise duties shall become chargeable in Slovenia in accordance with the Excise Duty Act.

II. TAXABLE TRANSACTION

1. Supply of goods

Article 4 VAT Act – consolidated text

(supply of goods)

(1) Supply of goods shall mean the transfer of the ownership right of tangible property, unless otherwise provided by this Act.

(2) The following shall also be considered as supply of goods:

1. supply of goods, effected for consideration, on the basis of a decision by a state body, a local community body, or on the basis of the Act;
2. a sale of goods by a contract on the basis of which commission shall be paid on the purchase or sale of goods;
3. the handing over of goods on the basis of a contract for the hire of goods for a certain period or on the basis of a sales contract on deferred payment which provides that in the normal course of events ownership shall be transferred no later than by the time of payment of the final instalment;
4. the transfer of material rights and shares in respect of immovable property which gives the holder the ownership right or the right to possession over the

- immovable property or part of the immovable property;
5. the disposal of the business assets of a taxable person by another person, including liquidators, bankruptcy administrators and custodians;
 6. the supply of electricity, gas and energy for heating, refrigeration or air conditioning;
 7. the application of the goods forming part of the business assets of the taxable person;
 8. the application of the goods for the purposes of pursuing an activity, change of the intended use and retaining of the goods on termination of pursuit of the activity;
 9. the exchange of goods.

(3) The following shall be deemed as supply of goods under point 1 of the second paragraph of this Article:

1. the acquisition of the ownership right in respect of goods by or on behalf of the State or a local authority on the basis of the law;
2. the deprivation of the ownership right in respect of goods by any person on the basis of the law.

Article 5

(application of goods forming part of the business assets of a taxable person)

(1) The application of goods referred to in point 7 of the second paragraph of Article 4 of this Act shall be deemed to mean the application by a taxable person of goods forming part of his business assets for his private use or that of his staff, the disposal of these goods free of charge or the disposal of these goods for reduced payment or any application of goods for a purpose other than those of pursuing his activity, if input VAT was deducted from these goods or part of these goods in whole or in part. The application of goods

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from this paragraph shall be treated as supply of goods effected for consideration.

(2) Notwithstanding the provisions of the first paragraph of this Article, the following shall not be considered as supply of goods effected for consideration:

1. the disposal free of charge of business samples in reasonable quantities to customers or potential customers, provided they are not placed on sale by these customers or potential customers, or if they are in a form which does not enable to sell them;
2. the disposal of low-value gifts in the course of performing the activity of a taxable person, provided this is done only occasionally and not to the same persons. Low-value gifts are considered to be gifts whose individual value does not exceed SIT 2,000.

Article 6

(application of goods for the purposes of pursuing an activity, change of intended use and retaining of goods on termination of pursuit of an activity)

(1) The application of goods from point 8 of the second paragraph of Article 4 of this Act shall be considered to mean:

1. the application of goods which a taxable person produces, constructs, purchases, proceeds or imports in the course of the pursuit of an activity for the purposes of pursuing his activity, if had the goods been acquired from another taxable person, he would not have the right to deduct the full input VAT on these goods;

2. the application of goods for the purposes of transactions of a taxable person on which VAT is not charged if, when the goods were acquired or used in accordance with the preceding point, he deducted the full input VAT or the proportion of the input VAT determined in accordance with the deductible proportion;

3. the retention of goods by the taxable person or by his legal successors (other than in cases referred to in Article 7 of this Act) when he ceases to pursue the activity or after the expiry of the identification for VAT purposes if, when goods were acquired or used in accordance with point 1 of this Article, he deducted the full input VAT or the proportion of the input VAT determined in accordance with the deductible proportion.

(2) The application of goods from the first paragraph of this Article shall be treated as supply of goods made for consideration.

Article 7

(transfer of a company)

(1) At transfer of a company or part thereof to another taxable person, whether for consideration or not, shall be considered that no supply of goods has taken place.

(2) In the event referred to in the first paragraph of this Article, for the purposes of VAT, the recipient shall be deemed to be the legal successor of the transferor of the company or part thereof.

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(3) Notwithstanding the first paragraph of this Article a recipient who uses acquired assets for purposes other than those for which he has the right to deduct input VAT, must pay VAT in accordance with the provisions of this Act which apply to charging for VAT on the use of goods and services for private purposes.

Article 7a

(the transfer of goods to another Member State)

(1) The transfer of goods by a taxable person from his undertaking to another Member State shall be treated as supply of goods made for consideration.

(2) The transfer of goods to another Member State shall be deemed to have been made if a taxable person or another person on his behalf, dispatches or transports goods for the purposes of his activity from Slovenia to another Member State, except for the purposes of any of the following transactions:

– The supply of the goods in question by this taxable person within the territory of the Member State of destination under the conditions laid down in

- the second sentence of the first indent of the first paragraph of Article 15 of this Act and in the first paragraph of Article 15a of this Act;
- The supply of the goods in question by this taxable person under the conditions laid down in the third indent of the first paragraph of Article 15 of this Act;
 - The supply of the goods in question by this taxable person within Slovenia under the conditions laid down in Articles 31 or 31a of this Act;
 - The supply of services for the taxable person and involving work on the goods in question physically carried out in the Member State of destination, provided that the goods, after being worked upon, are re-dispatched to the same taxable person in the Member State from which they had initially been dispatched or transported;
 - Temporary use of the goods in question within the territory of the Member State of destination for the purposes of the supply of services in this Member State by a taxable person established in Slovenia;
 - Temporary use of the goods in question within the territory of another Member State for a period not exceeding 24 months where the temporary importation of the same goods from a third country would be eligible for the arrangements for temporary importation with full exemption from import duties;
 - The supplies of gas through the natural gas distribution system or of electricity under the conditions from indents 4 and 5 of the first paragraph of Article 15 of this Act.

(3) If one of the conditions from the second paragraph of this Article is no longer met, the goods shall be considered as having been transferred to another Member State. In this case, the transfer shall be considered to have been carried out at the moment that the conditions are no longer met.

2. Supply of services

Article 8 VAT Act – consolidated text

(supply of services)

(1) Supply of services shall mean the performance, the omission or permission of any action in the course of performing an activity other than the supply of goods within the meaning of Articles 4, 5 and 6 of this Act.

(2) The following, inter alia, shall be considered as supply of services:

1. the transfer, assignment, exercise and waiver of copyrights, patents, licenses, trademarks and other property rights (hereinafter: property rights);
2. the supply of services on the basis of a decision by a state body, a local community body, or on the basis of the Act;
3. the use of the services of a taxable person for non-business purposes;
4. the exchange of services.

Article 9

(use of services for non-business purposes)

(1) The following shall be considered supply of services under point 3 of the second paragraph of Article 8 of this Act:

1. the use of goods forming part of the business assets of a taxable person for the performance of services for private purposes or for private purposes of his staff, or use of goods for purposes other than those of his business activity;
2. the supply of services performed by a taxable person without or for reduced consideration for private purposes or for private purposes of his staff, or for purposes other than those of his business activity.

(2) The use of goods from point 1 and the supply of services from point 2 of the first paragraph of this Article shall be treated as the supply of services made for consideration.

Article 10

(supply of services in one's own name and for the account of another person)
Supply of services where a taxable person acts in his own name but for the account of another person, shall be considered as that he himself receives and performs such services.

3. Importation of goods

Article 11

(definition) VAT Act – consolidated text

Importation of goods shall mean:

1. each entry into the Community of goods which, in accordance with customs regulations, do not have the status of Community goods or goods imported from a third country, and which are not released into free circulation within the Community in accordance with customs regulations;
2. each entry of goods other than those from the previous point into the Community from a third territory.
4. Intra-Community acquisition of goods

Article 11a

(intra-Community acquisition of goods)

(1) Intra-Community acquisition of goods shall mean the acquisition of the right of ownership of moveable tangible property dispatched or transported to the person acquiring the goods in Slovenia by or on behalf of the vendor or the person acquiring the goods.

(2) Notwithstanding point 1 of Article 3a of this Act, VAT shall not be charged and paid on the following:

1. intra-Community acquisition of goods by a taxable person or non-taxable legal person, provided that the supply of such goods, if made between persons within Slovenia, would be exempt from VAT in accordance with points 4 to 10 of Article 31 of this Act;
2. goods other than those from the previous point acquired within the Community by a taxable person from the second paragraph of Article 45 of this Act, for the purposes of agricultural and forestry activities, who is taxed under the flat rate scheme in accordance with Article 46 of this Act, by a taxable person who carries out only supplies of goods or services in respect of which there is no right to deduct input VAT, or by a non-taxable legal person, but only:

- if the total amount of acquisitions during the current calendar year does not exceed the equivalent in tolar of EUR 10,000, and
- provided that the total amount of intra-Community acquisitions of goods during the previous calendar year did not exceed the amount from the previous indent.

(3) The amount from point 2 of the second paragraph of this Article shall mean the total amount, exclusive of VAT, due or paid for the goods acquired in the Member State from which the goods were dispatched or transported. The amount shall not include the value of intra-Community acquisitions of new means of transport and of goods subject to excise duties.

(4) Notwithstanding the provisions of point 2 of the second paragraph of this Article, a taxable person or a non-taxable legal person may opt for charging VAT in accordance with point 1 of Article 3a of this Act. The taxable person must notify his option in advance to the competent tax office, and must apply it for at least two calendar years, from the first day of the month following the month of notification.

(5) For the purposes of this Act, means of transport shall be:

- motorized land vehicles the engine capacity of which exceeds 48 cubic centimetres or the engine power of which exceeds 7.2 kilowatts, intended for the transport of persons or goods;
- vessels exceeding 7.5 metres in length, other than vessels indicated in point 5 of

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Article 31 of this Act;

- aircraft the take-off weight of which exceeds 1550 kilograms, other than aircraft from point 6 of Article 31 of this Act.

The means of transport indicated in the fifth paragraph of this Article shall be considered to be new where one of the following conditions is met:

- vessels and aircrafts were supplied less than three months from the date of first entry into service and motorized land vehicles less than six months from the date of first entry into service, and
- motorized land vehicles have not travelled more than 6000 kilometres; vessels have not sailed more than 100 hours and aircrafts have not flown more than 40 hours.

(6) Products subject to excise duty from point 3 of Article 3a of this Act shall be products as defined in the law governing excise duties.

Article 11b

(transactions deemed to be intra-Community acquisitions of goods)

The following shall also be deemed to be an intra-Community acquisition of goods effected for consideration:

- the use by a taxable person, for the purposes of performing his activities, of goods dispatched or transported by or on behalf of the taxable person from another Member State, on the territory of which the goods were produced, extracted, processed, purchased, acquired or imported by the taxable person

within the framework of performing activities into that other Member State;
– goods acquired by the armed forces of a Member State of the North Atlantic Treaty Organization for their needs or the needs of the civilian staff accompanying them which they have not acquired under the general rules governing taxation on the domestic market of one of the Member States, when at the importation of these goods they could not benefit from the exemption in accordance with sub-point e) of point 3 of Article 28 of this Act.

III. VAT PAYERS

Article 12

(persons liable to pay VAT)

(1) Persons liable to pay VAT shall be:

1. a taxable person carrying out the taxable supply of goods or services, except for the cases in accordance with points 2, 3, 4 and 7 of this paragraph;
 2. a taxable person to whom services covered by the third paragraph of Article 17 of this Act are supplied;
 3. persons identified for the purposes of VAT in Slovenia to whom services from Articles 18a, 18b, 18c and 18d of this Act are supplied, where such services are provided by a taxable person not established in Slovenia;
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4. the recipient of goods when the following conditions are met:
 - goods are supplied under the conditions from Article 28c of this Act;
 - goods were supplied to another taxable person or non-taxable legal person identified for VAT purposes in Slovenia, and
 - the invoice issued by the taxable person not established in Slovenia contains prescribed data.
 5. any person who shows VAT on an invoice;
 6. any person effecting an intra-Community acquisition of goods, if such acquisition is taxable in Slovenia;
 7. persons identified for VAT purposes in Slovenia to whom goods under the conditions of fourth and fifth indent of the first paragraph of Article 15 of this Act are supplied, if this supply is performed by the taxable person not established in Slovenia.

(2) If the person liable to pay VAT in accordance with the first paragraph of this Article is a taxable person not established in Slovenia, he may irrespective of the provisions of the first paragraph of this Article appoint a tax representative as the person liable to pay VAT. If a taxable person not established in Slovenia does not appoint a tax representative, the recipient of goods or services shall pay VAT.

(3) On importation, the importer, that is the customs debtor determined in accordance with customs regulations, or the recipient of the goods shall be liable to pay VAT.

IV. TAXABLE PERSONS

Article 13

(definitions)

(1) A taxable person shall be any person who independently carries out any economic activity in any place irrespective of the purpose or result of that activity.

(2) The economic activity referred to in the first paragraph of this Article shall comprise each production, manufacturing, trading and service activity, including mining, agricultural activity and activity of the professions. The exploitation of tangible and intangible property for the purpose of obtaining income therefrom on a continuing basis shall also be considered an economic activity.

(3) State bodies and organisations and local community bodies shall not be considered taxable persons in accordance with the first paragraph of this Article when they perform activities or transactions within the scope of their competences, and public agencies and other entities of public law when they perform administrative tasks on the basis of the public authorisation even if they perform these tasks for consideration (fees, contributions and other charges). If these bodies or entities perform any of the activities referred to in the second paragraph of this Article or supply in which their treatment as non-taxable persons would lead to a distortion of competition, they shall be deemed to be taxable persons in these cases.

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(4) Organisers of services referred to in point 3a of the second paragraph of Article 17 of this Act shall also be deemed to be taxable persons.

Article 13a

(a taxable person who occasionally supplies a new means of transport)

Any person who occasionally supplies a new means of transport under the conditions laid down in point 2 of Article 31a of this Act shall also be regarded as a taxable person.

V. PLACE OF TAXATION

Article 14

(general)

(1) VAT shall be chargeable and payable at the place where the supply of goods or services has been performed, or at the place where the supply is considered to have been performed under this Act.

(2) Slovenia shall be considered as one place for performing supply, unless otherwise provided by this Act.

Article 15

(place of supply of goods)

(1) The place of supply of goods shall be deemed to be:

– the place where the goods are located at the time when dispatch or transport of goods to the recipient begins, irrespective of whether such dispatch or transport is performed by or on behalf of the supplier or recipient. When the goods are installed or assembled by or on behalf of the supplier, with or

without a trial run, the place of supply shall be deemed to be the place where the goods are installed or assembled;

– the place where goods are located when the supply takes place if goods are not dispatched or transported;

– the place where the transport of passengers begins if goods are supplied on board of vessel, aircraft or train during the part of a transport of passengers effected in the Community;

In the case of a return trip, the return leg shall be considered to be a separate transport.

– in the case of the supply of gas through the natural gas distribution system, or of electricity to the taxable person – a dealer: the place where a taxable person – a dealer has established his business or has a fixed establishment for which the goods are supplied, or, in the absence of such a place, the place where he has his permanent address or usually resides.

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The term “taxable person – a dealer” for the purposes of this indent shall mean a taxable person, whose principal activity in respect of purchases of gas and electricity is reselling such products and whose own consumption of these products is negligible:

– in the case of the supply of gas through the natural gas distribution system, or of electricity, where such a supply is not covered by the previous indent: the place where the customer has effective use and consumption of the gas or electricity.

Where all or part of the gas or electricity are not in fact consumed by this customer, the non-consumed gas or electricity shall be deemed to have been used and consumed at the place where he has established his business or has a fixed establishment for which the gas or electricity are supplied. In the absence of such a place of business or fixed establishment, it is deemed the gas or electricity have been used and consumed at the place where he has his permanent address or usually resides.

(2) The terms from the last indent of the first paragraph of this Article shall mean:

– “part of a transport of passengers effected in the Community” shall mean the part of the transport effected without a stop in a third territory, between the place where the transport of passengers begins and the place where the transport of passengers ends, while “the place where the transport of passengers ends” shall mean the last point of disembarkation foreseen within the Community before a leg outside the Community of passengers who embarked in the Community,

– “the place where the transport of passengers begins” shall mean the first point of passenger embarkation foreseen within the Community after a leg outside the Community.

(3) Where the place of departure of a consignment or transport of goods is in a third country, the place of supply by the importer as defined in the third

paragraph of Article 12 of this Act and the place of any subsequent supply shall, irrespective of the first indent of the first paragraph of this Article, be deemed to be in the Member State of import of the goods.

Article 15a

(place of the supply of goods at the supply of goods from another Member State)

(1) Notwithstanding the first indent of the first paragraph and the third paragraph of Article 15 of this Act, the place of supply of goods dispatched or transported by or on behalf of the supplier from another Member State which is not the Member State of destination, shall be deemed to be the place where the dispatch or transport ends, provided that both of the following conditions are met:

- the goods shall be supplied to a taxable person or non-taxable legal person, if the conditions for derogation provided for in the second paragraph of Article 11a of this Act are met, or to any other non-taxable person, and
- the subject of the supply shall not be new means of transport and goods, supplied by or on behalf of the supplier, after assembly or installation, with or without a trial run.

(2) When the goods thus supplied are dispatched or transported from a third country and imported by the supplier into a Member State other than the Member State of the

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purchaser, the goods shall be deemed to have been dispatched or transported from the Member State of import.

(3) The first and the second paragraph of this Article shall not apply to supplies of goods, except for products subject to excise duties, when the total value (excluding VAT) of such goods in the current calendar year does not exceed the equivalent in tolar of EUR 35,000, provided that it also did not exceed this value in the previous calendar year.

(4) The taxable person meeting the conditions from the third paragraph of this Article may determine the place of such supply in accordance with the first and the second paragraph of this Article. The taxable person must notify his option in advance to the competent tax office, and must apply it for at least two calendar years from the first day in the month following the month of notification.

Article 16

(place of import of goods)

(1) The place of import of goods shall be the territory of the Member State in which the goods enter the Community.

(2) Notwithstanding the first paragraph of this Article, where goods referred to in point 1 of Article 11 of this Act are placed, on entry into the Community, under one of the arrangements referred to in the first paragraph of Article 32 of this Act, under arrangements for temporary importation with total exemption from import duties or under external transit arrangements, the place of import of such goods shall be the Member State within the territory

of which these arrangements cease to apply.

(3) Notwithstanding the first paragraph of this Article when goods referred to in point 2 of Article 11 of this Act are placed, on entry into the Community, under one of the arrangements from the third or fourth paragraph of Article 32a of this Act, the place of import shall be the Member State within the territory of which these arrangements cease to apply.

Article 17

(place of supply of services)

(1) The place where a service is supplied shall be deemed to be the place where the taxable person who carries out services has established his business or has a fixed establishment from which the service is supplied or in the absence of such a place, the place where he has his permanent address or usually resides.

(2) Notwithstanding the first paragraph of this Article, the place where the supply of services is performed, shall be considered to be:

1. the place where immovable property is situated for supplies of services directly linked with immovable property, including services such as: services of estate agents, valuations of immovable property, and preparatory construction works such as the services of architects and on-site supervision;

2. the place where a transport service is supplied having regard to the distance covered;

3. the place where services are actually performed, for: VAT Act – consolidated text

(a) services from the fields of culture, art, science, education, sport, entertainment, including the activity of the organisers of such services;

(b) ancillary transport services such as loading, unloading, transshipment and other services relating to these or other transport-related services;

(c) valuations of movable property;

(d) services performed on movable property.

(3) Notwithstanding the first paragraph of this Article, in respect of the following services:

1. transfer, exploitation and omission of property rights;

2. advertising services;

3. services of consultants, engineers, lawyers and notaries, auditors and accountants, interpreters, translators and similar services, computer services and the supply of information;

4. services related to the cessation or omission of the performance of activities;

5. banking, financial and insurance services including reinsurance services, with the exception of the hire of safes;

6. provision of staff;

7. telecommunication; telecommunication shall be considered to be any transfer, broadcast or reception of signs, signals, text, images, sounds or

information by wire, radio, optical or other electromagnetic systems, including the transfer of the right to use the means for such transfer, broadcast or reception. Telecommunications shall also include connection to a global information network.

8. hiring of movable property, except for the hiring of all forms of means of transport;

9. agency services in connection with services under this paragraph performed by an agent in the name and for the account of a customer;

10. transmission of radio and television programmes;

11. which are electronically supplied;

the place of supply of services shall be deemed to be the place where the customer has established his business or has a fixed establishment, for which the service is supplied, or, in the absence of such a place, the place where he has his permanent address or usual resides, if the services are supplied for a customer established outside the Community or a taxable person established in another Member State.

12. access to and transport or distribution through natural gas or electricity

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distribution systems and performance of others, directly linked services.

(4) The place of supply of services from point 11 of the third paragraph of this Article performed by a taxable person who has established his business or has a fixed establishment, from which the service is supplied, outside the Community, or, in the absence of such a place, the place where he has a permanent address or usually resides outside the Community, when performed for a non-taxable person who is established or has a permanent address or usually resides in a Member State, shall be deemed to be the place where the non-taxable person is established or has his permanent address or usually resides.

Article 18

(special rules)

(1) For services from the third paragraph of Article 17 of this Act (other than services from point 11 of the third paragraph of Article 17 of this Act, when they are supplied to non-taxable persons) and for the leasing of all forms of means of transport, it shall be deemed that:

– the place of supply of services, which under Article 17 of this Act would be within the territory of Slovenia, is outside the Community, if the service is actually used and enjoyed outside the Community;

– the place of supply of services, which under Article 17 of this Act would be outside the Community, is within the territory of Slovenia, if such service is actually used and enjoyed in Slovenia.

(2) The provision of the second indent of the first paragraph of this Article shall also apply to telecommunications services and the transmission of radio and television programmes from the third paragraph of Article 17 of this Act provided by a taxable person who has established his business or has a fixed

establishment, from which the service is supplied, outside the Community, or in the absence of such a place has a permanent address or usually resides outside the Community, when performed for non-taxable persons who are established or have a permanent address or usually reside in Slovenia.

Article 18a

(place of the supply of services in the intra-Community transport of goods)

(1) Notwithstanding point 2 of the second paragraph of Article 17 of this Act, services of intra-Community transport of goods shall be deemed to have been carried out at the place of departure.

(2) The terms in this Article shall have the following meaning:

– “the intra-Community transport of goods” shall mean transport where the place of departure and the place of destination are within the territories of two different Member States.

The transport of goods where the place of departure and the place of destination are within the territory of Slovenia shall also be deemed to be intra-Community transport of goods if such transport is directly linked to the transport of goods VAT Act – consolidated text

where the place of departure and the place of destination are within territories of two different Member States;

– “the place of departure” shall mean the place where the transport of goods actually starts;

– “the place of destination” shall mean the place where the transport of goods actually ends.

(3) Notwithstanding the first paragraph of this Article, if the transport of goods is provided for a customer identified for VAT in a Member State other than the Member State of departure, the transport service shall be deemed to have been performed within the territory of the state which issued the customer the VAT identification number under which the service was performed for him.

Article 18b

(place of the supply of services ancillary to the intra-Community transport of goods)

Notwithstanding point 3b of the second paragraph of Article 17 of this Act, if services ancillary to the intra-Community transport of goods are performed for a customer identified for VAT in a Member State other than the Member State where the services are actually performed, it shall be deemed that the services are performed on the territory of the state which issued the customer the VAT identification number under which the service was performed for him.

Article 18c

(place of the supply of services performed by intermediaries)

(1) Notwithstanding the first paragraph of Article 17 of this Act, the place of supply of services performed by intermediaries acting in the name and for the account of other persons shall be deemed to be:

– the place of departure, when the intermediary’s services form part of intra-Community transport of goods;

- the place where ancillary services are actually performed, when the intermediary's services form part of the ancillary services in intra-Community transport of goods;
- the place where transactions are carried out, when the intermediary's services form part of other transactions, except for transactions from the previous indents or from the third paragraph of Article 17 of this Act.

(2) Notwithstanding the first paragraph of this Article, if the intermediary's service is performed to customers identified for VAT, and if the identification number was issued by a Member State other than that in which, in accordance with the first paragraph of this Article, the place of supply of service would be deemed to be, the place of supply of service shall be deemed to be within the territory of the state which issued the customer the VAT identification number under which the service was supplied to him.

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(place of the supply of services in the case of valuations or of services on movable tangible property)

Notwithstanding points 3c and 3d of the second paragraph of Article 17 of this Act, the place of supply of services in the case of valuations or of services on moveable tangible property provided to customers identified for VAT in a Member State other than the Member State in which the services are actually supplied shall be deemed to be in the territory of the Member State which issued the customer the VAT identification number under which the service was carried out for him, if the goods are dispatched or transported from of the Member State where the services were physically carried out.

Article 18e

(place of the intra-Community acquisition of goods)

(1) The place of the intra-Community acquisition of goods shall be deemed to be the place where the goods are located at the time when the dispatch or transport to the person acquiring them ends.

(2) Notwithstanding the first paragraph of this Article, the place of the intra-Community acquisition of goods shall be deemed to be within the territory of the Member State which issued the VAT identification number under which the person acquiring the goods acquires such goods, unless he provides proof that the acquisition has been taxed in another Member State in accordance with the first paragraph of this Article.

(3) It shall be deemed that the intra-Community acquisition of goods has been taxed in accordance with the first paragraph of this Article if:

- the acquirer establishes that he has effected intra-Community acquisition of goods for the needs of a subsequent supply to the Member State from the first paragraph of this Article, and for which the recipient has been designated as the person liable to pay tax in accordance with the fifth indent of Article 28c of this Act,
- the acquirer has satisfied the obligations for the submission of the quarterly statement in accordance with Article 39b of this Act.

VI. CHARGEABLE EVENT AND CHARGEABILITY OF VAT

Article 19

(general)

(1) A chargeable event shall occur and VAT shall become chargeable when the goods are supplied or services are performed.

(2) If the invoice is issued before the goods are supplied or services are performed, VAT shall become chargeable when the invoice is issued.

(3) If the invoice is not issued but goods have been supplied or service performed, VAT shall become chargeable no later than the last day of the tax period in which the chargeable event has occurred.

(4) The supplies of goods, except for the supplies from point 3 of the second paragraph of Article 4 of this Act, and supplies of services, which give rise to successive statements of

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account or payments shall be deemed to have been supplied at the time when the period to which such statements of account or payments pertain expire; however, this period shall not exceed one year.

(5) If a payment is to be made before the goods are supplied or before services are performed, VAT shall become chargeable on the date of the receipt of the payment on the amount received.

(6) In the case of supplies of goods or services under Articles 5, 6 and 9 of this Act, VAT shall become chargeable in the tax period in which the chargeable event has occurred.

Article 19a

(chargeability of VAT in intra-Community acquisitions and supplies of goods)

(1) The chargeable event shall occur when the intra-Community acquisition of goods is effected. The goods shall be deemed to have been acquired within the Community when similar goods would be deemed to have been supplied in accordance with Article 19 of this Act in the case of the supply within the territory of Slovenia.

(2) For intra-Community acquisition of goods, VAT shall become chargeable on the fifteenth day of the month following the month in which the chargeable event occurs.

(3) Notwithstanding the second paragraph of this Article, VAT shall become chargeable when the invoice is issued if such invoice is issued to a person acquiring the goods prior to the expiry of the time limit indicated in the second paragraph of this Article.

(4) Notwithstanding Articles 19 and 20 of this Act, VAT shall become chargeable in the case of supplies of goods performed under the conditions from Article 31a of this Act on the fifteenth day of the month following the month in which the chargeable event has occurred.

(5) Notwithstanding the fourth paragraph of this Article, VAT shall become chargeable when the invoice is issued if the invoice is issued prior to the expiry of the time limit from the fourth paragraph of this Article.

Article 20

(import of goods)

(1) The chargeable event shall occur and the tax shall become chargeable when the goods are imported. If on entry into the Community goods are placed under one of the arrangements from the second or third paragraph of Article 16 of this Act, the chargeable event shall occur and the tax shall become chargeable when goods cease to be covered by those arrangements.

(2) Notwithstanding the first paragraph of this Article, if imported goods are subject to customs duties, agricultural levies or charges having equivalent effect, established under a common policy, the chargeable event shall occur and the tax shall become chargeable, when the chargeable event for those duties occurs and those duties become chargeable.

(3) In the case of goods not subject to payment of any of the duties from the second

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paragraph of this Article, the chargeable event shall occur and the tax shall become chargeable when, in accordance with customs regulations, customs duty would become chargeable if it were prescribed.

VII. TAXABLE AMOUNT

Article 21

(taxable amount and correction of the taxable amount)

(1) The amount for VAT (hereinafter: taxable amount) shall be everything that constitutes the consideration (in cash, in goods or in services) which has been or is to be received by a taxable person from the purchaser, customer or a third party for performed supply of goods or services, including subsidies directly linked to the price of such supply, other than VAT, unless otherwise provided by this Act.

(2) The taxable amount shall include, if not already included:

1. excise duties and other taxes, charges, import and other duties, other than VAT;

2. the indirect expenses, such as commissions, packaging charges, transport and insurance costs charged by the supplier to the purchaser or customer of the services;

3. (deleted).

(3) If the consideration for performed supply of goods or services is not effected in cash or not entirely effected in cash, the taxable amount shall be equal to the market value of the goods or services at the time and place of the performed supply.

(4) In the case of the exchange of goods or services, the taxable amount shall be the value of the received goods or services.

(5) For the supply of goods or services performed by a taxable person who has not established his business in Slovenia, the taxable amount shall be considered to be everything that constitutes the consideration which the recipient of goods or services has or will have to pay to the supplier.

(6) For the supply of goods under Articles 5 and 6 of this Act, the taxable amount shall be the purchase price of respective or similar goods, which does not include VAT, or the cost price of the goods at the time and place of the performed supply; for the supply of services under Article 9 of this Act, the costs of the taxable person for the performed services shall be the taxable amount.

(7) If for non-business reasons the consideration is less than the market value, or if there is no consideration, the taxable amount shall be the market value of the goods or services at the time and place of the performed supply.

(8) If the consideration for the performed supply of goods or services exceeds the amount to which the taxable person would be entitled, the taxable amount shall be the consideration received, excluding the VAT on this supply. VAT Act - consolidated text

(9) The following shall not be included in the taxable amount:

1. price reductions and discounts approved on the invoice at the time the supply is performed, price reductions by way of discount for early payment (payment before the due date);

2. amounts which a taxable person receives from his customer as repayment for expenditures which he paid in his customer's name and for his customer's account and which are entered in his own accounts as provisional items.

Taxable persons must provide proofs of the actual amount of these expenditures and must not deduct any VAT eventually charged on these transactions.

(10) If the taxable amount subsequently changes due to repayment, cancellation of the order, discounts, non-payment or price reductions after the supply has taken place, the taxable person who supplied the goods or services may correct (reduce) the amount of VAT. A taxable person may correct or reduce the amount of VAT if the taxable person for whom the supply of goods or services has been performed corrects (reduces) the deduction of input VAT and if he informs the supplier about this in writing.

(11) Notwithstanding the tenth paragraph of this Article, a taxable person may, in the case of inability to repay, adjust (reduce) the amount of VAT if pursuant to a final and binding court ruling on a concluded bankruptcy proceeding or on a successfully concluded compulsory settlement he was not repaid or was not repaid in full. A taxable person may proceed in the same way if he receives a final and binding court ruling on the termination of the execution procedure or another document which shows that in the concluded execution procedure he was not repaid or was not repaid in full, as may a taxable person who was not repaid or was not repaid in full because the debtor was removed from the court register or from other appropriate registers or prescribed records. If the taxable person subsequently receives payment or partial payment for the supply of goods or services in connection with which he has made an adjustment to the taxable amount in accordance with this paragraph, he must charge VAT on the amount received.

(12) If the amount of VAT, charged on the importation of goods, which the taxable person has taken into account as deduction of input VAT, changes, the

deduction of input VAT may be corrected by the difference arising on the basis of the customs documents or a decision of the customs authority.

(13) The taxable amount shall not include the costs of returnable packing, the records of which are kept by the supplier of goods in returnable packing.

Article 21a

(taxable amount in the intra-Community acquisition of goods)

(1) The provisions of Article 21 of this Act shall apply mutatis mutandis also to intra-Community acquisition of goods.

(2) In accordance with point 1 of the second paragraph of Article 21 of this Act, the taxable amount shall include excise duty due or paid by the person who effects intra-Community acquisition of a product subject to excise duty. If after the intra-Community acquisition of goods, the purchaser has obtained the refund of excise duty paid in the Member State

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from which the goods were dispatched or transported, the taxable amount shall be reduced accordingly.

(3) In the case of intra-Community acquisition of goods from Article 11b of this Act and for the supply of goods from point 4 of Article 31a of this Act, the taxable amount shall be established in accordance with the sixth paragraph of Article 21 of this Act and with the second and ninth paragraph of Article 21 of this Act.

(4) If the acquisition is subject to tax in accordance with the first paragraph of Article 18e of this Act in the Member State where the dispatch or transport ends after having been subject to tax in accordance with the second paragraph of Article 18e of this Act, the taxable amount shall be reduced accordingly in the Member State which issued the VAT identification number under which the person acquiring the goods made the acquisition.

Article 22

(taxable amount for the import of goods)

(1) The taxable amount for the import of goods from points 1 and 2 of Article 11 of this Act shall be the customs value established in accordance with Community customs regulations in force.

(2) The taxable amount from the first paragraph of this Article shall include if not already included:

1. taxes, excise duties, levies and other charges due outside the importing Member State and those due by reason of importation, excluding the VAT;
2. incidental expenses, such as commissions, packaging, transport and insurance costs incurred up to the first place of destination within the territory of the importing Member State.

“First place of destination” shall mean the place mentioned on the consignment note or other document by means of which the goods are imported into the importing Member State. If no such place is mentioned, the first place of destination shall be deemed to be the place of first transfer of cargo in the importing Member State.

In accordance with this point, the taxable amount for the import of goods shall also include incidental expenses incurred in transport to another place of destination within the territory of the Community, if such place is known at the moment when the chargeable event occurs.

(3) For the import of goods, price reductions and discounts in accordance with point 1 of the ninth paragraph of Article 21 of this Act shall be excluded from the taxable amount, if not already excluded.

(4) When goods have been temporarily exported from the Community and are re-imported after having undergone outside the Community repair, processing or adaptation, the taxable amount from the first paragraph of this Article shall be the value of the repair, processing or adaptation, as determined in accordance with customs regulations.

Article 23

(converting the value of foreign currency into domestic currency) VAT Act – consolidated text

(1) If the value, which is the basis for determining the taxable amount for the import of goods, is denominated in a foreign currency, the conversion of this amount into domestic currency shall be made by applying the exchange rate determined in accordance with customs regulations for the calculation of the customs value of goods.

(2) If the value, which is the basis for determining the taxable amount, except for the import of goods, is denominated in a foreign currency, the conversion of this amount into domestic currency shall be made by applying the middle exchange rate of the Bank of Slovenia on the day the tax liability arises.

VIII. VAT RATES

Article 24

(general rate of VAT)

VAT shall be chargeable and payable at a rate of 20% on any supply of goods, services and import of goods, other than the supply of goods, services and import of goods on which this Act provides that VAT is not chargeable and payable, and for the supply of goods, services and import of goods on which a reduced VAT rate is prescribed.

Article 24a

(VAT rate for intra-Community acquisition of goods)

(1) The VAT rate applicable to the intra-Community acquisition of goods shall be that in force when the tax becomes chargeable.

(2) For intra-Community acquisition of goods the VAT rate used shall be the same as that applied to the supply of like goods effected by another taxable person within the territory of Slovenia.

Article 25

(reduced rate of VAT)

VAT at a rate of 8,5% shall be chargeable and payable on the:

1. foodstuffs (including beverages, except for alcoholic beverages) for human and animal consumption; live animals, seeds, plants and ingredients normally

intended for use in the preparation of foodstuffs; products normally intended to be used to supplement, or substitute, foodstuffs; preparation of meals;

2. water supplies;

3. medicines used for the treatment and prevention of diseases in human and veterinary medicine, including products used for contraception and sanitary protection;

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4. medical equipment, aids and other appliances intended to alleviate or treat injury or disability and intended exclusively for personal use, including the repair of such goods;

5. transport of passengers and their personal luggage;

6. books (including brochures, leaflets and similar printed matter, children's picture, drawing or colouring books, music printed or in manuscript, maps and hydrographic or similar charts), newspapers and periodicals (including such material on loan by libraries if it is not VAT exempt in accordance with Article 26 of this Act) other than material wholly or substantially devoted to advertising matter;

7. admission fees for exhibitions, theatres, museums, visits to natural sites of interest, cinematographic and musical performances, circuses, fairs, amusement parks, zoos and similar cultural performances and sporting events;

8. royalties due to writers and composers and the services supplied by performing artists;

9. the importation of works of art, collectors' items and antiques referred to in the fourth, fifth and sixth paragraph of Article 48 of this Act;

10. works of art referred to in the fourth paragraph of Article 48 of this Act if they are sold:

– by their author or his statutory or legal successors,

– on an occasional basis by a taxable person other than a dealer and provided that he imported these works of art himself or they were sold to him by their author or his statutory or legal successors, or provided he was entitled to a full deduction of input VAT on the purchase;

11. apartments, residential and other buildings intended for permanent residence and the parts of these buildings if they are part of a social policy, including the construction, renovation and repair thereof;

12. animals for fattening, seeds, nursery plants, fertilisers, plant protection products and services intended exclusively for use in agriculture, forestry and fishery;

13. the provision of accommodation capacities in hotels and similar accommodation establishments, including accommodation capacities in homes and other accommodation establishments and the letting of space for tents, caravans and similar movable facilities;

14. the use of sports facilities;

15. the supply of burial and cremation services together with the supply of goods directly related to burial or cremation provided by a funeral service

provider;

16. public hygiene services.

IX. VAT EXEMPTIONS

Article 26 VAT Act – consolidated text

(VAT exemptions for certain activities in the public interest)

(1) The following shall be exempted from VAT:

1. inpatient and outpatient health care and directly related activities provided as a public service by public health institutes or other persons on the basis of a concession;
2. health care provided by health workers as part of a freelance health care activity;
3. the supply of blood and blood products, mother's milk and human organs for transplantation;
4. the services of dental technicians and dental prostheses made by a dental technician or a dentist;
5. the services carried out for their members by independent groups of persons whose activities are exempt from or are not subject to VAT, and which are directly intended for the exercise of their activity, where these groups merely claim from their members the reimbursement of their share of the joint expenses, provided that such exemption is not likely to produce distortion of competition;
6. social security services, including the services supplied by old people's homes and the supply of goods directly linked to them, provided as a public service by public social security institutes or other persons on the basis of a concession or provided by other non-profit-making organisations deemed to be charitable, disabled organisations or self-help organisations in accordance with regulations;
7. services and goods directly linked to the protection of children and young persons provided as a public service by public institutes or other persons on the basis of a concession or other organisations deemed to be charitable organisations in accordance with regulations;
8. preschool education and school and university education and training, including the supply of goods and services directly related to upbringing and education and training which in accordance with regulations are provided by public institutes or other organisations under the conditions prescribed for the supply of these services provided that such exemption is not likely to produce distortion of competition;
9. tuition given privately by persons fulfilling the prescribed conditions for working as a teacher in a public school and covering school or university education;
10. the supply of staff by religious or philosophical institutions for the purposes referred to in points 1, 6, 7 and 8 of this Article and with a view to meeting spiritual needs;
11. services and the supply of goods directly linked thereto for the benefit

of their members in return for a subscription fixed in accordance with their rules by non-profit-making organisations with aims of a political, trade-union, religious, patriotic, philosophical, philanthropic or civic nature, provided that this exemption is not likely to cause distortion of competition;

12. services directly linked to sport or physical education supplied by non-profit-making organisations to persons taking part in sport or physical education;

13. cultural services and goods directly linked thereto supplied by public institutes or by other cultural institutions recognised by the State;

14. the supply of services and goods by organisations whose activities are exempt from

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VAT in accordance with points 1, 6, 7, 8, 11, 12 and 13 of this paragraph in connection with fund-raising events organised by these organisations on an occasional basis and exclusively for their own benefit provided that such exemption is not likely to cause distortion of competition;

15. the transportation of sick or injured persons in vehicles or watercrafts specially adapted for these purposes;

16. contribution for RTV Slovenija programmes.

(2) The supply of services or goods under points 1, 6, 7, 8, 11, 12 and 13 of the first paragraph of this Article by taxable persons not referred to in the first paragraph of this Article shall be exempt from VAT if:

– they shall not aim to make a profit, but any profits nevertheless arising shall not be distributed, but shall be assigned to the continuance or improvement of the services supplied;

– they shall be managed and administered mostly by volunteers who have no direct or indirect interest, either themselves or through intermediaries, in the results of the activities concerned;

– they shall charge prices approved by the competent authorities or which do not exceed such approved prices or, in respect of those services not subject to approval of prices, prices lower than those charged for similar services by taxable persons who charge VAT;

– VAT exemption of the services concerned shall not be likely to cause distortion of competition such as to place at a disadvantage taxable persons liable to VAT.

(3) The supply of services or goods shall not be granted exemption from VAT in accordance with points 1, 6, 7, 8, 11, 12 and 13 of the first paragraph of this Article if:

– it is not essential to the transactions exempted from VAT or if the exempted activities can be carried out without this supply;

– its basic purpose is to obtain additional income for the organisation by carrying out transactions which are in direct competition with those of taxable persons liable to VAT.

(4) The persons referred to in the second paragraph of this Article may

exercise exemption from VAT in accordance with this Article on the basis of prior declaration with the tax authority.

Article 27

(other VAT exemptions)

(1) The following shall be also exempted from VAT:

1. insurance and reinsurance transactions, including related services performed by insurance brokers and agents;
2. the letting or leasing of immovable property excluding:
 - the provision of accommodation in hotels or similar accommodation capacities, including the provision of accommodation in holiday homes, holiday camps or on sites intended for camping;
 - the letting of parking spaces, garages and car parks;
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 - the letting of permanently installed equipment and machinery;
 - the hire of safes.
3. the supply of goods used wholly for the purposes of activities or transactions exempted under Article 26 of this Act and this Article if the taxable person did not have the right to deduct input VAT for these goods, or of goods on the acquisition or production of which the taxable person did not have the right to deduct input VAT in accordance with the sixth paragraph of Article 40 of this Act;
4. financial services as follows:
 - (a) the granting and the negotiation of credit or loans in monetary form and the management of credit or loans in monetary form by the person who is granting the credit or the person who is granting the loan;
 - (b) the issuing of credit guarantees or any other security for money and the management of credit guarantees by the person who is granting the credit;
 - (c) transactions, including negotiation, concerning deposit and current or transaction accounts, payments, transfers, debts, cheques and other negotiable instruments, but excluding debt collection and factoring;
 - (d) transactions, including negotiation, concerning currency, bank notes and coins used as legal tender, with the exception of bank notes and coins whose saleable value is determined on the basis of their value as collectors' items or on the basis of the value of the metal from which they are made;
 - (e) transactions (excluding management, safekeeping, investment advice and services in connection with takeovers), including negotiation, in shares, interests in companies or associations, debentures and other securities, excluding documents establishing title to goods and the rights and interests referred to in point 4 of the second paragraph of Article 4 of this Act;
 - (f) the management of investment funds;
5. fiscal stamps and other similar stamps;
6. games of chance;
7. the supply of buildings or parts thereof, and of the land on which they stand, other than if the supply is performed before the buildings or parts

thereof are first occupied or used or if the supply is performed before two years have elapsed from the commencement of first use or first occupation;

8. the supply of land other than building land;

9. the supply of gold to the Bank of Slovenia.

(2) Notwithstanding the provisions of points 2, 7 and 8 of the first paragraph of this Article a taxable person may agree with the tenant, lessee, leasing holder or buyer of immovable property who is a taxable person with the right to deduct the full input VAT to charge VAT at the prescribed rate on the supply that should be exempted from VAT in accordance with points 2, 7 or 8 of the first paragraph of this Article.

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(3) A taxable person shall charge VAT in accordance with the second paragraph of this Article if a joint declaration to the competent tax authority had been given by him and the tenant or buyer of the immovable property before the supply was performed.

Article 28

(VAT exemptions for import of goods)

The following shall be exempted from VAT:

1. the release of goods for free circulation, if the supply of such goods effected on the territory of Slovenia by a taxable person were in all circumstances exempt from VAT;
2. re-imported goods imported in an unchanged condition by the person who exported the goods, provided that such goods are exempt from customs duties in accordance with customs regulations;
3. imported goods exempt from customs duties and intended for the:
 - a) official use of diplomatic and consular offices and special missions accredited to Slovenia. For consular offices headed by honorary consular officials an exemption in accordance with this subpoint shall only apply to goods sent by the dispatching state, other than means of transport, provided the ministry responsible for foreign affairs issues approval for these goods;
 - b) official use of international organisations, if these are laid down by international treaties which apply to Slovenia;
 - c) personal use of the foreign staff of diplomatic and consular special missions accredited to Slovenia, including their family members;
 - d) personal use of the foreign staff of international organisations, including their family members, if this is laid down by international treaties which apply to Slovenia;
 - e) armed forces of other Member States of the North Atlantic Treaty Organization for the use of such forces or the civilian staff accompanying them or for the supply of their messes or canteens where such forces take part in the common defence effort.

Exemptions under subpoints c) and d) of this point shall not be exercised by nationals of Slovenia or foreign nationals with permanent address in Slovenia. Exemption under this point shall be implemented on the basis of certificates issued by the ministry responsible for foreign affairs. Goods exempt from VAT

in accordance with this point shall not be alienated. They may be alienated only on condition that VAT is paid or after termination of a three-year period from the day of the import of goods. If, in accordance with an international treaty, exemption could be implemented only under condition of reciprocity, the ministry responsible for foreign affairs shall confirm this.

The detailed conditions and the method for exercising a VAT exemption and setting of the quantitative restrictions for particular types of goods for which entitled beneficiaries under the first subparagraph of this point may claim exemption from VAT shall be prescribed by the minister responsible for finance.

4. import of catches of fishing vessels and fishing boats used for the purpose of carrying out

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a fishing activity into a port, provided that the catch is either unprocessed or subject to only those procedures that are necessary to preserve its quality and that, prior to the importation, no supply was performed in accordance with this Act;

5. services related to the import of goods, provided that the value of such services is included in the taxable amount in accordance with point 2 of the second paragraph of Article 22 of this Act;

6. gold and other precious metals, bank notes and coins imported by the Bank of Slovenia

7. import of gas through natural gas distribution system or import of electricity.

Article 28a

(special provision)

If the goods are imported from a third country or third territory to the territory of a Member State which is not the Member State of destination, such import shall be exempted from VAT if the supply effected by the importer as defined in the third paragraph of Article 12 of this Act is exempt from VAT in accordance with Article 31a of this Act.

Article 28b

(exemption from VAT of intra-Community acquisitions of goods)

Exemption from VAT shall be used for the intra-Community acquisition of goods:

a) whose supply, if it were effected by a taxable person on the territory of the country, would in all circumstances be exempt from VAT;

b) whose importation would in all circumstances be exempt from VAT in accordance with Articles 28 and 29 of this Act;

c) in which the person acquiring the goods would, in accordance with the third and fourth paragraph of Article 40 of this Act, in all circumstances have the right to a full reimbursement of VAT, due in accordance with Article 3a and the fourth paragraph of Article 11a of this Act.

Article 28c

(other exemptions of intra-Community acquisitions of goods)

Intra-Community acquisitions of goods shall be exempted from VAT when the following conditions are met:

- the goods are acquired by a taxable person who is not established within the territory of Slovenia but who is identified for VAT in another Member State,
- the goods are acquired for the purpose of a subsequent supply of goods made by this taxable person within the territory of Slovenia,
- the goods so acquired by this taxable person are directly dispatched or transported from a Member State other than the state in which he is identified for VAT and destined for the person who is the recipient of the subsequent VAT Act - consolidated text supply,
- the recipient of subsequent supplies of goods is a taxable person or a non-taxable legal person identified for VAT within the territory of Slovenia, and
- the person liable to pay tax for the supplies effected by the taxable person from the first indent of this Article is the recipient of goods from point 4 of the first paragraph of Article 12 of this Act.

Article 29

(exemptions from VAT for the release of imported goods into free circulation)

For the release of imported goods into free circulation, the following shall be exempted from VAT in accordance with the conditions and time limits set out in the regulation referred to in Article 66 of this Act:

1. consignments of insignificant value sent directly from abroad. This exemption shall not apply to tobacco and tobacco products, alcohol and alcoholic beverages, perfumes and toilet water. The total value of goods in an individual consignment deemed to be insignificant shall not exceed an amount determined by the minister responsible for finance;
2. used personal property belonging to a natural person who has lived abroad for an uninterrupted period of at least 12 months and who moves to Slovenia. This exemption shall not apply to alcoholic beverages, tobacco and tobacco products, motor vehicles and equipment for the performance of an economic activity;
3. items belonging to a person who has lived abroad for an uninterrupted period of at least 12 months and who moves to Slovenia for the purposes of marriage. This exemption shall not apply to alcoholic beverages, tobacco and tobacco products, motor vehicles and equipment for the performance of an economic activity;
4. items acquired on the basis of inheritance by a natural person who lives permanently in Slovenia. This exemption shall not apply to alcoholic beverages, tobacco and tobacco products, means of transport, equipment, stocks of raw materials, semi-products and finished products, livestock and agricultural produce exceeding normal family needs;
5. study aids brought for their own requirements by pupils and students coming to Slovenia for the purpose of study;
6. goods in the personal luggage of a traveller which are imported for non-

commercial purposes and which are exempted from payment of customs duties in accordance with customs regulations;

7. non-commercial goods in consignments which are sent by a natural person residing abroad free of charge to a natural person on the customs territory up to the value, and for tobacco and tobacco products, alcohol and alcoholic beverages, perfumes and toilet water up to quantities, prescribed by the minister responsible for finance;

8. honorary decorations and prizes if their nature or individual value indicates that they are not being imported for commercial purposes; occasional gifts received within the framework of international relations, provided they do not reflect a commercial purpose; on the condition of reciprocity, items intended for foreign heads of state or their representatives for their requirements during an official visit to Slovenia. This exemption

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shall not apply to alcoholic beverages, tobacco and tobacco products;

9. therapeutic substances of human origin and reagents for determining blood groups and tissue types that are used for non-commercial medical or scientific purposes; pharmaceutical products for health care or veterinary use at international sporting events; laboratory animals, animal, biological and chemical substances sent free of charge which are intended for scientific research, and samples of reference substances intended for quality control of medical products approved by the World Health Organisation;

10. goods acquired free of charge by state bodies, charitable and philanthropic organisations intended for free distribution to persons in need of help, or goods sent free of charge and without any commercial intent for the purpose of being used exclusively for meeting their work needs or for carrying out their tasks. This exemption shall not apply to alcoholic beverages, tobacco and tobacco products, coffee and tea, and motor vehicles (except for rescue vehicles). This exemption shall apply only to organisations that keep appropriate accounts and enable the competent bodies to supervise their operations and which, where necessary, offer insurance of VAT payment;

11. goods imported by state bodies and organisations, charitable and philanthropic organisations intended for free distribution to victims of natural and other disasters and wars, or goods which remain the property of these organisations but are made available to the aforementioned victims. This exemption shall not apply to material and equipment for the renovation of areas affected by natural and other disasters. This exemption shall apply only to organisations that keep appropriate accounts and enable the competent bodies to supervise their operations and which, where necessary, offer insurance of VAT payment;

12. items that are specially made for the education, training or employment of the blind and deaf or other physically or mentally handicapped persons if they were acquired free of charge and imported by institutions or organisations whose activity is education or assistance to these persons and provided no

commercial intent is expressed by the donors;

13. equipment which is used by the owner for the performance of his economic activity where he is moving that activity to Slovenia. This exemption shall not apply to means of transport, fuel, stocks of goods, products and semi-products, and livestock owned by traders;

14. plant and livestock products obtained by farmers who are Slovenian nationals on their property within the border region of a neighbouring country and young animals and other products obtained from livestock which they have on this property for the purposes of farm labour, pasture or wintering; seeds, fertiliser and similar products for cultivation of the soil used by farmers who are foreign nationals on their property in Slovenia;

15. samples of goods of insignificant value intended for obtaining orders for goods of the same type and which, with regard to their appearance and quantity, are not usable for any other purposes;

16. printed matter and advertising material sent by a person who established his business outside Slovenia;

17. goods intended for use at a trade fair, exhibition or similar event. This exemption shall not apply to alcoholic beverages, tobacco and tobacco products and fuels;

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18. goods which in order to determine their composition, quality or other technical characteristics are intended for examination, analysis and testing and which are completely used or destroyed. This exemption shall not apply to goods used in examination, analysis or testing in order to promote sales;

19. items and accompanying documents which in connection with the acquisition or protection of trademarks, patents and models are sent to organisations for protection of intellectual property rights;

20. tourist informational documentation intended for distribution free of charge and whose main purpose is to present foreign tourist products and services;

21. documents sent to state bodies; the publications of foreign state bodies and international bodies and organisations; forms for exercising the powers of state bodies; items of evidence in court procedures; printed circulars sent as part of the normal exchange of information between public services or banking institutions; official printed matter received by the Bank of Slovenia; documents, archives and forms for use at international meetings, conferences or congresses; plans, technical drawings, models and similar documents for purposes of participation in an international competition organised in Slovenia; printed forms used in accordance with international conventions as official documents in international trade in vehicles and goods; photographs and slides sent to press agencies or newspaper companies; collectors' items and works of art not intended for sale which are imported free of charge by museums, galleries and other institutions and which are intended for viewing free of charge; wall maps, films (other than cinematographic films) and other audio-visual products of an educational nature produced by the United Nations

or its specialised agencies;

22. material necessary for loading and securing goods during transport; litter and fodder for animals during transport, loaded onto a means of transport, which is used for the transportation of animals from a foreign country into Slovenia or through Slovenia;

23. fuels and lubricants in the factory preinstalled tanks of motor vehicles;

24. material for erecting, maintaining or decorating monuments, graves or the burial grounds of war victims from other countries; coffins containing the mortal remains and urns containing the ashes of deceased person and the funeral items that normally accompany coffins and urns.

Article 30

(deleted)

Article 31

(exemptions of exports from the Community and like transactions and in international transport)

The following shall be exempted from VAT:

1. supply of goods dispatched or transported from Slovenia to a place of destination outside the Community by or on behalf of the vendor;

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2. supply of goods dispatched or transported from Slovenia to a place of destination outside the Community by or on behalf of a purchaser not established within the territory of Slovenia, except for goods transported by the purchaser himself and intended for the equipping, fuelling or other forms of provisioning of private boats, private aircraft or any other means of transport for private use;

In the case of goods to be carried in the personal luggage by travellers, tax exemption in accordance with this point shall apply in the manner of the VAT refund if the conditions determined in accordance with Article 55 of this Act are met;

3. the service consisting of work on goods (moveable tangible property) acquired or imported by the person providing the service or by the customer for the purposes of undergoing such work within the territory of the Community on these goods, but only if the customer of the service is not established within the territory of Slovenia and provided that the goods are dispatched or transported out of the Community by or on behalf of the person providing the service or customer of the services;

4. the supply of goods for the fuelling and other provisioning of:

a) vessels used for navigation on the high seas and carrying passengers for reward or are intended for the purpose of commercial, industrial or fishing activities;

b) vessels used for rescue or assistance at sea or for inshore fishing, except for the provisioning of vessels for inshore fishing;

c) vessels of war, as defined in subheading 89.01 A of the Common Customs Tariff, leaving the country and are destined for foreign ports or anchorages.

5. the supply, modification, repair, maintenance, chartering and hiring of the vessels from sub-points a) and b) of the previous point, and the supply, hiring, repair and maintenance of equipment, including fishing equipment, incorporated or used therein;
6. the supply, modification, repair, maintenance, chartering and hiring of aircrafts used by air carriers for air transport on international air routes for reward, and the supply, hiring, repair and maintenance of equipment incorporated or used therein;
7. the supply of goods for the fuelling and other provisioning of aircrafts from the previous point;
8. the supply of services, except for services from point 5 of this Article, for the direct needs of vessels referred to in aforementioned point or of their cargoes;
9. the supply of services, except for services from point 6 of this Article, for the direct needs of aircrafts referred in that aforementioned point or of their cargoes;
10. supplies of goods and services intended for:
 - official needs of diplomatic and consular representative offices and special missions accredited to Slovenia, except for consular representative offices led by honorary consular officials;
 - official needs of international organisations and other subjects of international public law, if so stipulated by international treaties which apply to the Republic of Slovenia;
 - personal needs of foreign staff of diplomatic and consular representative offices and special missions accredited to Slovenia, including the family members thereof;VAT Act - consolidated text
 - personal needs of foreign staff of international organisations, including the family members thereof, if so stipulated by international treaties which apply to Slovenia;
 - needs of the armed forces of other states signatories to the North Atlantic Treaty, or of the civilian staff accompanying them, or for supplying their messes or canteens, when such forces take part in the common defence effort;
 - another Member State and intended for the armed forces of any Member State which is a signatory to the North Atlantic Treaty, except for the Member State of destination, for the needs of those forces or of the civilian staff accompanying them, or for supplying their messes or canteens, when such forces take part in the common defence effort.Exemptions from VAT from the third and fourth indent of this point shall not be applied to citizens of Slovenia or foreign citizens with a permanent address in Slovenia.
11. supplies of gold to central banks;
12. supplies of goods to authorised organisations, which export them from the Community as part of their humanitarian, charitable or teaching activities performed outside the Community. An authorization shall be issued to an

organisation meeting the prescribed conditions, for each supply of goods separately, or for a defined period. Exemption under this point shall be implemented by means of a refund of paid VAT to authorised organisations, which they could not deduct as input VAT in accordance with Article 40 of this Act;

13. supplies of services, including transport services and ancillary services, except for the supply of services exempt in accordance with Articles 26 and 27 of this Act, where these are directly related to the export of goods or imports of goods covered by the second and third paragraph of Article 16 of this Act;

14. services supplied by representatives and other intermediaries acting in the name and for account of another person, where these services form part of transactions from this Article or of transactions carried out outside the Community. This exemption shall not apply to travel agents who supply in the name and for account of the traveller services supplied in other Member States.

Article 31a

(exempt intra-Community supplies of goods)

The following shall be exempt from VAT:

1. supplies of goods as defined in Articles 4, 5 and 6 of this Act dispatched or transported, by or on behalf of the vendor or the person acquiring the goods, to another Member State, effected for another taxable person or non-taxable legal person acting as such in a Member State other than that in which the dispatch or transport begins.

This exemption shall not apply to supplies of goods carried out by taxable persons exempt from VAT in accordance with Article 45 of this Act, or to supplies of goods effected for taxable persons or non-taxable legal persons whose intra-Community acquisitions are not subject to VAT;

2. supplies of new means of transport, dispatched or transported to the purchaser by or on behalf of the vendor or the purchaser to another Member State, to taxable persons or

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non-taxable legal persons whose intra-Community acquisitions are not subject to VAT, or to any other non-taxable person;

3. supplies of products subject to excise duties dispatched or transported by or on behalf of the vendor or purchaser to another Member State, effected for taxable persons or non-taxable legal persons who meet the conditions for the derogation from the second paragraph of Article 11a of this Act, when for the dispatch or transport of products an accompanying document is issued, excise duty is paid in the Member State of dispatch and its payment is guaranteed in the Member State of destination in accordance with the law governing excise duties.

This exemption shall not apply to products subject to excise duties supplied by taxable persons exempt from charging VAT in accordance with the first

paragraph of Article 45 of this Act.

4. transfers of goods within the meaning of Article 7a of this Act which would benefit from the exemptions in accordance with points 1 to 3 of this Article if they were made on behalf of another taxable person.

Article 31b

(exemptions from VAT of intra-Community transport services)

Intra-Community transport services involved in the dispatch or transport of goods to or from islands making up the autonomous regions of the Azores and Madeira, as well as the dispatch or transport of goods between those islands, shall be exempt from VAT.

Article 32

(other special exemptions)

(1) Imports of goods shall be exempt from VAT if they are intended to be:

- a) produced to customs and, when allowed under custom legislation, placed in temporary storage;
- b) placed into a free zone;
- c) placed under customs warehousing arrangements or inward processing arrangements under suspension regime.

(2) Exemption is also applicable to the supplies of services relating to the supplies of goods under first paragraph and to the supplies of goods and services carried out in free zones, free warehouses or customs warehouses.

(3) Transactions under this Article are exempt from VAT provided that goods are not released for free circulation or are not aimed at final consumption and that the amount of VAT due on cessation of the arrangements on situation referred to in this Article corresponds to the amount of VAT which would have been due had each of these transactions been taxed within Slovenia.

(4) Goods intended for sale in duty free shops at an airport open to international air traffic or a port open to international traffic on condition that travellers carry such goods as

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personal luggage in permitted quantities to another country by aircraft or ship are also exempt from VAT.

(5) A traveller referred to in the preceding paragraph is deemed to be a traveller who has a ticket on which the destination airport or port of another country is stated.

Article 32a

(application of this Act for goods imported from or exported to the third territories)

(1) Goods from point 2 of Article 11 of this Act which are imported into Slovenia from a third territory forming part of the customs territory of the Community, but which in accordance with Article 1 of this Act is not subject to the general rules for taxation of intra-Community supplies and acquisitions of goods, shall be treated in Slovenia in accordance with the second to fourth paragraph of this Article.

(2) The formalities relating to the entry of goods from the first paragraph of

this Article into the Community shall be defined by European customs regulations governing the import of goods into the customs territory of the Community.

(3) If the place of destination of the dispatch or transport of goods from the first paragraph of this Article is situated in a Member State other than the Member State in which the goods enter the Community, the goods shall circulate in the Community in accordance with the provisions of European customs regulations governing internal transit procedures, but only if a transit declaration is submitted in accordance with these regulations when goods enter the Community.

(4) If a procedure is initiated for the goods from the first paragraph of this Article at the time of entry into the Community, as a result of which the taxable person, if goods were imported within the meaning of point 1 of Article 11 of this Act, could apply an exemption from the first paragraph of Article 32 of this Act to goods, the exemption from the first paragraph of Article 32 of this Act shall also apply to goods from the first paragraph of this Article.

(5) Goods, except for goods from point 1 of Article 11 of this Act, which are exported from Slovenia to a third territory forming part of the customs territory of the Community, but which in accordance with Article 1 of this Act is not subject to the general rules for taxation of intra-Community supplies and acquisitions of goods, shall be treated in Slovenia in accordance with the sixth and seventh paragraph of this Article.

(6) The formalities relating to the export of goods from the fifth paragraph of this Article to the third territory shall be defined by European customs regulations governing the export of goods outside the customs territory of the Community.

(7) If the goods were temporarily exported to a third territory in order to be re-imported into Slovenia, goods from the fifth paragraph of this Article shall be subject to the provisions governing taxation or exemption from VAT for re-imported goods which were initially temporarily exported outside the customs territory of the Community.

X. ISSUING INVOICES

Article 33 VAT Act – consolidated text

(obligation to issue invoices)

(1) A taxable person shall ensure that an invoice is issued for each supply of goods or services he carries out.

(2) If an invoice is issued to a taxable person or a non-taxable legal person, it must contain the data prescribed in Article 34 of this Act, or if it is issued to other persons, it must contain the data prescribed in Article 35 of this Act, unless otherwise stipulated by this Act.

(3) An invoice must also be issued for supplies of goods from the first paragraph of Article 15a of this Act and for goods supplied under the

conditions from Article 31a of this Act.

(4) A taxable person must ensure an invoice is issued in respect of any payments on account made to him by another taxable person or non-taxable legal person before the supply of goods or services is effected or completed.

(5) If a taxable person carries out several separate supplies of goods or services he may issue a summary invoice under the conditions prescribed by the minister responsible for finance.

(6) An invoice must be issued by the taxable person carrying out the supply, although it may also be issued by the purchaser of the goods or customer of the services or by a third person in the name and on account of the taxable person, provided that the conditions prescribed by the minister responsible for finance are met.

(7) Any document or message that amends or refers specifically and unambiguously to the initial invoice shall also be considered an invoice.

Article 34

(data on an invoice issued to taxable persons or non-taxable legal persons)

(1) A taxable person who issues an invoice to a taxable person or non-taxable legal person shall indicate the following data on the invoice:

1. the date of issue;
2. a sequential number enabling the identification of the invoice;
3. the VAT identification number under which the taxable person supplies the goods or services;
4. the VAT identification number of the customer or the purchaser, if the customer or the purchaser is liable to pay VAT on goods or services supplied, or if the goods are supplied to him in accordance with Article 31a of this Act;
5. the full name and address of the taxable person and his customer;
6. the quantity and nature of goods supplied, or the extent and nature of the services performed;
7. the date on which the supply of goods or of services was made or completed, or the

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date of receipt of the payment on account, insofar as that date can be determined and differs from the date of the issue of the invoice;

8. the taxable amount on which VAT is charged for each individual rate or for which the individual exemption applies, the unit price exclusive of VAT for the goods or services, and any price reductions and discounts not included in the unit price;
9. the VAT rate applied;
10. the amount of VAT, unless otherwise stipulated by this Act or by a regulation issued pursuant thereto.

(2) If a taxable person supplies goods or services for which a VAT exemption is prescribed, the invoice must indicate the provision of this Act that stipulates such exemption.

(3) If a taxable person supplies goods or services for which the customer is

prescribed as the person liable to pay VAT, the invoice must indicate the provision of this Act pursuant to which the customer is liable to pay VAT.

(4) A taxable person who charges VAT on the margin achieved must state on the invoice the provision of this Act pursuant to which VAT on the price difference is charged.

(5) If the person liable to pay VAT is a tax representative in terms of the second paragraph of Article 12 of this Act, the invoice issuer must indicate on the invoice his VAT identification number and his full name and address.

Article 35

(data required on an invoice issued to other persons)

(1) A taxable person, who issues an invoice to other persons, except for persons from the first paragraph of Article 34 of this Act shall indicate the following data on the invoice:

1. the date of issue;
2. a sequential number enabling the identification of the invoice;
3. the VAT identification number under which the taxable person supplies the goods or services;
4. the full name and address of the taxable person;
5. the sales value of the goods or services including VAT; and
6. the amount of VAT included.

(2) If a taxable person supplies goods and services at different tax rates, he must show the sales value including VAT separately for each tax rate and also show the value of VAT separately.

(3) If a taxable person supplies goods or services for which VAT exemption is prescribed, the invoice must indicate the provisions of this Act which stipulate the exemption.

(4) Notwithstanding the first paragraph of this Article, a recipient of goods or services who is a non-taxable person may request that the taxable person issue an invoice to him in

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accordance with Article 34 of this Act, if the recipient requires such invoice in order to claim benefits in accordance with this Act (e.g., point 10 of Article 31 and Article 55 of this Act).

Article 35a

(special provisions)

(1) The amount of VAT on invoices must be expressed in tolar.

(2) Invoices may be issued in paper form or electronically, subject to an acceptance by the purchaser or by the customer. The minister responsible for finance shall prescribe the conditions for sending and issuing of invoices in electronic form.

(3) The minister responsible for finance shall prescribe the data contained on an invoice issued by a taxable person from Article 13a of this Act.

(4) The minister responsible for finance may stipulate the exceptions from the obligation to issue invoices if the data on the sale of goods or services can

be ensured in another manner and the control of the implementation of this Act is not thereby jeopardized.

XI. PERIOD OF TAXATION, CHARGING AND PAYMENT OF VAT

Article 36

(tax period)

(1) A taxable person shall charge the tax liability in the tax period.

(2) The tax period shall be the calendar month, unless otherwise stipulated by this Act.

(3) The tax period for a taxable person whose value of supply of goods or services within the previous calendar year was up to and including SIT 10,000,000 shall be the calendar semester, and the tax period for a taxable person whose value of supply of goods or services within the previous calendar year exceeded SIT 10,000,000 and was up to and including SIT 20,000,000 shall be the quarter. For a taxable person, who commences with performing a taxable activity, the tax period for the first 12 months shall be fixed at calendar month. Notwithstanding the provisions of the first sentence of this paragraph for a taxable person, for whom a prescribed tax period is the calendar semester and who effects intra-Community acquisitions and supplies of goods, the tax period shall be the calendar quarter.

(4) For a taxable person against whom a liquidation or bankruptcy proceeding is initiated, the tax period shall conclude with the day of the start of the liquidation or bankruptcy proceeding. At the conclusion of the liquidation or bankruptcy proceeding the tax period shall conclude with the date of the decision on the conclusion of liquidation or bankruptcy proceeding.

(5) For a taxable person who is not established in Slovenia and for a recipient of goods or services who is not identified for VAT purposes and who is liable to pay VAT pursuant to point 2 of the first paragraph or pursuant to the second sentence of the second paragraph of Article 12 of this Act, the tax period for VAT payment shall be the calendar

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month.

(6) A taxable person referred to in the fourth paragraph of Article 53 of this Act who meets the conditions for charging VAT in a quarterly or semester tax period may decide to charge VAT in a one-month tax period. In such case, he shall inform the competent tax authority in writing within 15 days before the transition to the monthly VAT charging. The VAT charging period under this paragraph shall not be shorter than 12 months.

(7) The value of supply of goods or services pursuant to this Article shall be the value of supplies, presented in VAT returns for the previous calendar year.

Article 37

(charging VAT)

(1) A taxable person shall charge VAT on the basis of the amounts shown on invoices issued for the supply of goods or services performed in the tax period.

(2) The amounts stated on issued invoices as referred to in the first paragraph of this Article shall also include payments on account and the value of the supply of goods or services performed under Articles 5, 6 and 9 of this Act.

Article 38

(submission of VAT return)

(1) A taxable persons shall state the tax liability calculated for the tax period in a monthly, quarterly or semestrial VAT return; persons from points 3, 4 and 6 of the first paragraph of Article 12 of this Act shall also state the tax liability in the monthly or quarterly return.

(2) A taxable person shall submit the return from the first paragraph of this Article to the competent tax authority by the last working day of the month following the expiry of the tax period.

(3) A taxable person shall submit a VAT return irrespective of whether he shall pay VAT in the period for which the return is submitted.

(4) In the event of a termination of the identification for VAT purposes, a taxable person must submit a return up to the last working day of the month following the month in which the identification for VAT purposes expired.

(5) A taxable person against whom a liquidation or bankruptcy proceeding has been instituted shall submit a return within 20 days from the day on which the liquidation or bankruptcy proceeding commenced. At the conclusion of the liquidation or bankruptcy proceeding, the taxable person shall submit a return up to the last working day of the month following the month in which the decision on the conclusion of the liquidation or bankruptcy proceeding was issued.

(6) The VAT return must contain all the information necessary to charge the tax liability.

(7) The minister responsible for finance shall prescribe the form and content of VAT returns.

(8) A taxable person may also submit a VAT return electronically by electronic means under

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the conditions prescribed by the minister responsible for finance.

Article 39

(payment of a tax liability)

(1) The tax liability for the tax period shall fall due for payment on the last working day of the month following the expiry of the tax period.

(2) A person from points 2, 3, 4 and 6 of the first paragraph and from the second paragraph of Article 12 of this Act shall also pay VAT within the time limit referred to in the first paragraph of this Article.

(3) For imports of goods, VAT shall be chargeable and payable as if it were an import duty.

Article 39a

(reporting period for intra-Community supplies of goods)

(1) A taxable person, identified for VAT purposes, must report to the tax authority on all supplies of goods provided for persons identified for VAT purposes in another Member State within the reporting period.

(2) The reporting period shall be the calendar quarter.

Article 39b

(submission of a quarterly statement)

(1) A taxable person, identified for VAT purposes, shall state intra-Community supplies of goods in the quarterly statement for the reporting period.

(2) A taxable person, identified for VAT purposes, shall submit the quarterly statement from the previous paragraph to the tax authority by the tenth day of the second month following the reporting period.

(3) The quarterly statement must contain all the required data for reporting on intra-Community supplies of goods to persons identified for VAT purposes in another Member State and adjustments of data for the previous reporting periods. Data on the total value of supplies, divided by recipients of goods, shall be recorded in the quarterly statement.

(4) The taxable person may also submit the quarterly statement from the first paragraph of this Article within the time limit from the second paragraph of this Article electronically by electronic means under the conditions prescribed by the minister responsible for finance.

(5) The minister responsible for finance shall prescribe the content and form of the quarterly statement.

XII. DEDUCTION OF INPUT VAT

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(right to deduct input VAT)

(1) The right to deduct input VAT shall arise at the time when the VAT becomes chargeable. A taxable person may not deduct input VAT before the tax period in which he received invoices for goods or services supplied to him or in which he received customs declarations for imported goods.

(2) Unless otherwise stipulated by this Act, a taxable person may deduct from his tax liability input VAT due or paid in respect of purchases of goods or services, provided he used or will use such goods or services for the purposes of his taxable transactions (hereinafter: input VAT), to wit:

1. input VAT due or paid within the territory of Slovenia in respect of goods or services supplied or to be supplied to him by another taxable person;
2. input VAT due or paid within the territory of Slovenia in respect of importation of goods;
3. input VAT due in accordance with point 1 of Article 6 and Article 11b of this Act;
4. input VAT due in accordance with the first paragraph of Article 3a and the fourth paragraph of Article 11a of this Act.

(3) Every taxable person shall also have the right to deduct input VAT from the second paragraph of this Article, if such goods and services are used for the purposes of:

1. transactions relating to the activity from the second paragraph of Article

13 of this Act carried out outside Slovenia, provided that he would be entitled to deduct input VAT if they were carried out in Slovenia;

2. transactions exempt from VAT in accordance with point 5 of Article 28, Article 31, the first, second and fourth paragraph of Article 32, Article 32a or in accordance with Article 31a and 31b of this Act;

3. any of the transactions exempt in accordance with point 1 and points 4a to 4e of Article 27 of this Act, if the customer is established outside the Community or if such transactions are directly linked to goods intended for export to a country outside the Community.

(4) VAT from the third paragraph of this Article shall be refunded to taxable persons not established within the territory of Slovenia or to taxable persons not established within the territory of the Community and who thereby cannot claim a deduction of input VAT in accordance with Article 54 of this Act.

(5) As regards goods and services used or to be used by a taxable person both for transactions covered by the second and third paragraph of this Article, for which VAT may be deducted, and for transactions, for which VAT shall not be deducted, only such a proportion of the VAT may be deducted as is attributable to the first transactions. Such proportion shall be determined in accordance with Article 41 of this Act for all transactions carried out by the taxable person.

(6) A taxable person shall not deduct input VAT on:

1. yachts and boats intended for sport and recreation, private aircraft, personal cars and motorcycles, fuels and lubricants and spare parts and services closely linked thereto, other than vessels or vehicles used for leasing and renting and for resale, and vehicles used in driving schools for the provision of the driver's training programme in

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accordance with the regulations in force and combined vehicles for carrying out an activity of a public line and special line transport. If a vehicle is not used exclusively for carrying out an activity of a public and special line transport, a taxable person can claim a VAT deduction only in the part, related to carrying out of this activity.

2. costs for representation (wherein costs for representation shall include only costs for entertainment and amusement during business or social contacts), food costs (including drinks) and accommodation costs.

(7) To exercise his right to deduct input VAT, a taxable person must:

1. in respect of deductions pursuant to point 1 of the second paragraph of this Article, hold an invoice;

2. in respect of deductions pursuant to point 2 of the second paragraph of this Article, hold an import document on which he is stated as the recipient or importer and which states the amount or enables calculation of the amount of tax due;

3. in respect of deductions pursuant to point 3 of the second paragraph of this Article, comply with the formalities prescribed by the minister

responsible for finance;

4. if, in cases from Article 12 of this Act, he is liable to pay VAT as a customer or purchaser, comply with the formalities prescribed by the minister responsible for finance;

5. in respect of deductions pursuant to point 4 of the second paragraph of this Article, set out in the VAT return the information on the amount of VAT due on his intra-Community acquisition of goods, and hold an invoice.

(8) Taxable persons from the third paragraph of Article 46 of this Act may deduct as input VAT the amount of flat-rate compensation in the tax period in which they paid flat-rate compensation.

(9) Taxable persons shall effect the deduction by subtracting from the total amount of VAT due for a given tax period the total amount of VAT in respect of which, during the same period, the right to deduct has arisen in accordance with the seventh paragraph of this Article. If a taxable person does not deduct input VAT in this tax period, he may deduct this amount of input VAT at any time after this tax period, but no later than in the last tax period of the calendar year following the year in which he was entitled to deduct input VAT.

(10) If a taxable person receives an invoice showing VAT from a person who shall not show it under this Act, he shall not deduct the VAT shown as input VAT, irrespective of whether the unauthorised person pays that VAT.

(11) If a taxable person receives an invoice showing an amount of VAT which exceeds the amount of VAT that should be charged according to this Act, the taxable person shall not deduct this excess amount as input VAT, even though the VAT has been paid.

Article 40a

(supply of new means of transport)

(1) A taxable person from Article 13a of this Act shall deduct VAT included in the purchase price or paid on importation or in the intra-Community acquisition of a means of transport

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up to an amount not exceeding VAT which he would have to pay if the supply had not been exempt.

(2) The right to deduct shall arise and may be exercised at the moment of supply.

(3) The minister responsible for finance shall prescribe detailed rules for the implementation of this Article.

Article 41

(calculation of deductible proportion of input VAT)

(1) A taxable person who performs a taxed and an exempt activity shall determine the amount of the input VAT relating to the taxed activity and to the exempt activity in respect of which he has the right to deduct input VAT in accordance with the seventh paragraph of Article 40 of this Act using the deductible proportion, unless he provides in his bookkeeping or non-bookkeeping records data of the input VAT and the amount of input VAT for

which he is entitled to deduct input VAT.

(2) The deductible proportion of VAT shall be determined for the total supply of goods or services, having:

1. as a numerator: the total amount, exclusive of VAT, of annual turnover attributable to transactions on which the taxable person has the right to deduct input VAT;
2. as a denominator: the amount included in the numerator and the amount of total annual turnover on which the taxable person does not have the right to deduct VAT, including subsidies and grants, except for subsidies under the first paragraph of Article 21 of this Act.

(3) The calculation of the deductible proportion shall not include:

1. the amount, which relates to capital goods, which were alienated by a taxable person within the course of performing his activities;
2. the amount of supply of financial services, if they are performed occasionally;
3. the amount of supply of immovables, if the supply is performed occasionally.

(4) The deductible proportion of VAT shall be determined on an annual basis as a percentage, and shall be rounded up to a whole number.

(5) The deductible proportion for the current year shall be determined provisionally on the basis of the data on preceding year's transactions (hereinafter: provisional deductible proportion). In the absence of data on transactions in the preceding year, or where they were insignificant in amount, the provisional deductible proportion shall be determined by the tax authority on the basis of the taxable person's own forecasts. The deductible proportion shall be finally fixed when the actual volume of transactions in the year for which the deductible proportion is being determined (hereinafter: actual deductible proportion) is known. If it is established that the deduction of input VAT on the basis of the provisional deductible proportion was higher or lower than it should have been with respect to the actual data on volume of transactions in the current year, the input VAT deduction shall be adjusted accordingly in the tax period in which the actual deductible proportion is established.

(6) Notwithstanding the second paragraph of this Article, a taxable person may determine

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the deductible proportion for each individual area of his activity separately, provided he maintains separate accounts for each individual area of his activity and provided he notifies the tax authorities on the method of defining the deductible proportion. If the tax authority receives the notification at least 15 days before the start of the new tax period, the taxable person may start to calculate the deductible proportion pursuant to this paragraph with the first tax period following the tax period in which he informed the tax authority about his decision, otherwise with the beginning of

the next tax period. The taxable person shall calculate a deductible proportion, chosen pursuant to this paragraph for at least 12 months. If a taxable person wishes to change the method of calculating the deductible proportion again, he must notify this change to the tax authority.

(7) The tax authority may, following the notification made in accordance with the sixth paragraph of this Article prohibit the taxable person from using the chosen method for determining a deductible proportion if a taxable person has chosen a method which does not enable the implementation of the legally defined supervision of the charging and payment of the VAT.

Article 42

(correction of deduction of input VAT)

(1) A deduction of input VAT which a taxable person has made in accordance with this Act must be properly corrected:

1. if it is subsequently determined that the deduction of input VAT has been calculated at a higher or lower amount than the amount to which the taxable person has been entitled;
2. if after the tax return is made, it turns out that factors used to calculate the deductible amount of input VAT have changed, e. g., cancellation of purchases and price reductions.

(2) If, within the period of five years from the calendar year of the beginning of use of the equipment, changes occur in the conditions, which were during that year decisive for the deduction of input VAT, a correction of the input VAT shall be made for the period following the change. For immovable property, the period of twenty years instead of five years shall be applicable.

(3) The tax period in which the deduction of input VAT was (or was not) made shall be considered as the beginning of use of the equipment or immovable property under the second paragraph of this Article.

(4) Equipment under the second paragraph of this Article shall mean equipment, which under accounting regulations is classified as the tangible fixed assets of the taxable person.

(5) A correction to the deduction of input VAT shall not be made if the difference does not exceed SIT 1,500.

Article 43

(deduction of input VAT on commencement of performance of a taxable activity)

(1) On the day his identification for VAT purposes becomes valid, a taxable person shall

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acquire the right to a proportional deduction of input VAT for goods which he has in stock on the day before the identification becomes valid. The proportional deduction of input VAT shall be determined by the tax authority on the basis of the accounting information of the taxable person and data on comparable stocks of goods for performing the same type of activity by other taxable persons.

(2) A taxable person under the first paragraph of this Article may deduct

input VAT in proportion to the supply performed, but shall not have the right to a VAT refund on this basis.

Article 44

(deleted)

XIII. SPECIAL TAXATION PROCEDURES

1. Special scheme for small taxable persons

Article 45

(exemption from charging VAT)

(1) A taxable person who in the last 12 months does not exceed, or is not likely to exceed, a taxable turnover of 5,000,000 tolar shall not charge VAT, shall not indicate VAT on the issued invoices, shall not have the right to deduct input VAT in accordance with Article 40 of this Act and for the purposes of this Act need not keep accounts in accordance with Article 56 of this Act.

(2) A taxable person who is the representative of a household and performs an agricultural or forestry activity on which income tax is paid, based on the cadastral income of agricultural and forest land, shall not charge VAT if the total cadastral income of all members of the household for the previous calendar year does not exceed 1,500,000 tolar. Such a taxable person shall not charge VAT, shall not indicate VAT on the issued invoices, shall not have the right to deduct input VAT in accordance with Article 40 of this Act and for the purposes of this Act need not keep accounts in accordance with Article 56 of this Act. A household shall be taken to mean a community that lives, earns and spends together.

(3) A taxable person may, notwithstanding the provisions of the first and second paragraph of this Article, opt for charging VAT in accordance with this Act. A taxable person must notify the option in advance to the competent tax authority and must apply it for at least 60 months.

(4) Where associated persons perform supplies of goods of the same type or services of the same nature for the purposes of this Article, the total value of the performed supplies of the associated persons in a 12-month period shall be deemed to be the amount which is achieved by each of the associated persons on their own. Associated persons shall be taken to mean persons defined as such in the regulations on the taxation of the income of legal and natural persons.

(5) The provisions of the first paragraph of this Article shall not apply to taxable persons not established in Slovenia.

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Article 45a

(new means of transport)

The provisions of Article 45 of this Act shall not apply to supplies of new means of transport as defined in the sixth paragraph of Article 11a of this Act carried out under the conditions from Article 31a of this Act.

Article 46

(flat rate rebate)

(1) A taxable person referred to in the second paragraph of Article 45 of this Act shall have the right to a flat rate rebate of input VAT (hereinafter: flat rate rebate) on the supply of agricultural and forest products and agricultural and forest services that are the result of an activity on which income tax is paid, based on the cadastral income of agricultural and forest land, under the conditions and according to the method determined in this Article.

(2) Only those taxable persons referred to in the second paragraph of Article 45 of this Act who perform the supply of goods and services under the first paragraph of this Article to taxable persons that must charge and pay VAT in accordance with this Act shall have the right to a flat rate rebate.

(3) A taxable person who buys goods or services referred to in the first paragraph of this Article shall add to the payment for this supply the amount of the flat rate rebate in the amount of 4 per cent of the purchase value.

(4) Taxable persons referred to in the third paragraph of this Article shall have the right to deduct the flat rate rebate as input VAT under the conditions laid down in this Act.

(5) Taxable persons referred to in the second paragraph of Article 45 of this Act shall have the right to a flat rate rebate provided they have obtained a prior permission from the tax authority. A holder of this permission must, for the duration of the permission, compile a return of the flat rate rebate and submit it to the tax authority by 31 January of the current year for the preceding calendar year.

(6) Detailed provisions concerning the conditions and the method of implementing this Article shall be issued by the minister responsible for finance.

2. Special scheme for travel agents

Article 47

(services provided by travel agencies and tour operators)

(1) A travel agent and a tour operator (hereinafter: travel agent) acting in their own name but who entrust the provision of certain services connected with the execution of a journey to other taxable persons shall charge and pay VAT in accordance with this Article. The provisions of this Article shall not apply to a travel agent who acts as an intermediary (in the name and for the account of the traveller) and who in charging VAT takes into account point 2 of the ninth paragraph of Article 21 of this Act.

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(2) All the services performed by a travel agent in connection with a journey shall be treated as one service provided by the travel agent to the traveller. It shall be considered that this service is supplied at the place where the travel agent has established his business, or where the travel agent has a branch office if the service is supplied from a branch office.

(3) A travel agent shall charge VAT on the amount representing the difference

between the total amount to be paid by the traveller, exclusive of VAT, and the actual cost to the travel agent of services provided by other taxable persons where the traveller is the direct user of these services.

(4) If transactions entrusted by the travel agent to other taxable persons are performed by such persons outside the Community, the travel agent's service shall be considered as an exempt intermediary service in accordance with point 14 of Article 31 of this Act. Where these transactions are performed both inside and outside the Community, only that part of the travel agent's service relating to transactions outside the Community shall be exempt from VAT.

(5) A travel agent shall not have in any Member State the right to a deduction of input VAT nor to a refund of VAT charged to the travel agent by other taxable persons on services which they have provided directly to the traveller.

3. Special arrangements for second-hand goods, works of art, collectors' items and antiques

Article 48

(second-hand goods, works of art, collectors' items and antiques)

(1) A taxable person who, in the course of his activity, purchases or acquires or imports second-hand goods and/or works of art, collectors' items or antiques for the purpose of resale (hereinafter: dealer), irrespective of whether that taxable person acts for himself or on behalf of another person under a contract, pursuant to which commission is payable on the purchase or sale, shall charge VAT in accordance with this Article and Article 49 of this Act.

(2) Second-hand goods shall mean movable property that is suitable for further use as it is or after repair, other than works of art, collectors' items, antiques and precious metals and precious stones.

(3) Precious metals shall mean platinum, gold, palladium and silver, and alloys of one precious metal with another precious metal. Precious stones shall mean diamonds, rubies, sapphires and emeralds, either worked or unworked, provided they are not mounted or strung.

(4) Works of art shall mean:

1. pictures, drawings and pastels, collages and similar decorative plaques classified under tariff code 9701 of the combined nomenclature of the customs tariff (hereinafter: tariff code) executed entirely by hand by the artist, other than plans and drawings for architectural, engineering, industrial, topographical or similar purposes; hand-drawn or hand-decorated articles; theatrical scenery, studio back cloths or the like of painted canvas;

2. original engravings, prints and lithographs under tariff code 9702 00 00, being impressions produced in limited numbers directly in black and white or in colour of one or of several plates executed by hand by the artist irrespective of the process or material

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- employed by him but not including any mechanical or photomechanical process;
3. original sculptures and statuary, in any material, under tariff code 9703 00 00, provided that they are executed entirely by the artist, and sculpture casts the production of which is limited to eight copies and supervised by the artist or his successor;
 4. tapestries under tariff code 5805 00 00 and wall textiles under tariff code 6304 00 00 made by hand from original designs provided by artists, provided that there are not more than eight copies of each;
 5. individual pieces of ceramics executed exclusively by the artist and signed by him;
 6. enamels on copper, executed exclusively by hand, limited to eight numbered copies bearing the signature of the artist or the studio, excluding articles of jewellery, goldsmiths' and silversmiths' wares;
 7. photographs taken by the artist or printed by him or under his supervision, signed and numbered and limited to 30 copies, all sizes included.

(5) Collectors' items shall mean:

1. postage or revenue stamps, first-day covers, pre-stamped stationery and the like under tariff code 9704 00 00, franked, or, if unfranked, not being of legal tender and not being intended for use as legal tender;
2. collections and collectors' pieces under tariff code 9705 00 00 of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.

(6) Antiques shall mean objects under tariff code 9706 00 00 which are more than 100 years old, other than works of art or collectors' items.

(7) A dealer shall charge VAT on the margin in accordance with this Article and Article 49 of this Act only if goods referred to in the first paragraph of this Article were obtained in the tax territory of Slovenia from:

1. a person who is a non-taxable person, or
2. another taxable person who for these goods in accordance with this Act did not have the right to deduct input VAT, or
3. a taxable person under the first and second paragraph of Article 45 of this Act if business assets are concerned, or
4. another dealer in so far as the supply of goods was being charged with VAT on the margin.

Article 49

(taxable amount for second-hand goods, works of art, collectors' items and antiques)

(1) The taxable amount for the supply of goods under the first paragraph of Article 48 of this Act shall be the profit margin achieved by the dealer reduced by the amount of VAT relating to the profit margin. The profit margin shall be equal to the difference between the selling price charged by the dealer for the goods and the purchase price.

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(2) The selling price shall mean everything that constitutes the consideration which has been, or is to be, obtained by the taxable dealer from the purchaser

or a third party, including subsidies directly linked to that transaction, taxes and all other charges, incidental expenses such as commission, packaging, transport and insurance costs charged by the dealer to the purchaser, including VAT but excluding the amounts referred to in the ninth paragraph of Article 21 of this Act.

(3) The purchase price shall mean everything that constitutes the consideration defined in the second paragraph of this Article which has been, or is to be, obtained from a taxable dealer by a person referred to in the seventh paragraph of Article 48 of this Act.

(4) If the purchase price is greater than the selling price for the goods concerned the taxable amount shall be deemed to be zero.

Article 50

(other examples of supply of works of art, collectors' items and antiques)

(1) Notwithstanding the seventh paragraph of Article 48 of this Act, a taxable dealer may also charge VAT on the profit margin on the supply of:

1. works of art, collectors' items or antiques imported by him;
2. works of art obtained by him directly from the creators or their legal successors;
3. works of art acquired by him from another taxable person who is not a dealer, provided that the supply carried out by that other taxable person was taxed at a reduced rate in accordance with the second indent of point 10 of Article 25 of this Act.

(2) A person referred to in the first paragraph of this Article may submit to the competent tax authority a request to charge VAT in accordance with this Article at any time. He shall begin to charge VAT in accordance with this Article on the first day of the month following the presentation of the request. The period for charging VAT in accordance with this Act shall not be shorter than two calendar years.

(3) A taxable person shall charge VAT on the supply of goods under this Article on the taxable amount determined in accordance with Article 49 of this Act. For supplies of works of art, collectors' items or antiques which were imported by the taxable person the purchase price to be taken into account in calculating the profit margin shall be equal to the taxable amount on importation determined in accordance with Article 22 of this Act, increased by the VAT charged (or paid) on importation.

(4) Where the dealer applies both the general procedure for VAT and a special scheme he must provide in his bookkeeping a separate statement of supplies under each of these procedures (schemes).

Article 50a

(exemption from VAT)

Provided the conditions laid down in Article 31 of this Act are met the supply of second-hand goods, works of art, collectors' items and antiques subject to VAT on the profit margin shall be exempt from VAT.

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Article 50b

(deduction of input VAT)

(1) A dealer who charges VAT on the profit margin in accordance with Articles 49 and 50 of this Act shall not have the right to deduct input VAT on these goods.

(2) A dealer who charges VAT under general procedure may deduct input VAT in the tax period in which the liability to charge tax on the supply for which the dealer decided to apply the general procedure for VAT taxation has arisen.

Article 50c

(indication of VAT on invoices)

A dealer who charges VAT on the profit margin shall not indicate VAT on the invoices which he issues.

Article 51

(supply of goods at public auction)

(1) A taxable person who in pursuing his business activities, either works in his own name or in the name of another person in accordance with a contract under which a commission is paid for purchases or sales and who offers second-hand goods, works of art, collectors' items and antiques for sale at public auction (hereinafter: auctioneer) with the intention of selling to the highest bidder, may charge VAT in accordance with this Article and with Article 52 of this Act.

(2) If an auctioneer simultaneously charges VAT under general procedure and under special scheme, he shall provide in his accounts separate statements of supply, and shall charge VAT for each procedure (scheme) separately.

(3) An auctioneer shall charge VAT in accordance with the first paragraph of this Article if he works in the name of a principal who is:

1. a person who is a non-taxable person;
2. another taxable person who in accordance with this Act does not have the right to deduct input VAT for these goods;
3. a taxable person under the first and second paragraph of Article 45 of this Act, if his business assets are concerned;
4. a dealer under Article 48 of this Act.

(4) Second-hand goods are considered to be goods under the second paragraph of Article 48 of this Act.

(5) Works of art are considered to be goods under the fourth paragraph of Article 48 of this Act.

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(6) Collectors' items are considered to be goods under the fifth paragraph of Article 48 of this Act.

(7) Antiques are considered to be goods under the sixth paragraph of Article 48 of this Act.

Article 52

(taxable amount on the supply of goods at public auction)

(1) The taxable amount for supply of goods under Article 51 of this Act shall

be the difference between the price reached at the public auction and the amount paid by the auctioneer to the principal for the supply of goods performed and the amount of VAT the auctioneer is liable to pay for his commission.

(2) The amount an auctioneer is obliged to pay to the principal is equal to the difference between the price reached for the goods at the public auction and the amount of the commission received or to be received by the auctioneer from his principal under a contract whereby a commission is paid on sales.

(3) The price reached at auction means the total amount, including taxes and all other duties, and indirect purchase costs, such as commissions, packaging costs, transport and insurance costs paid by the purchaser to the auctioneer for the goods.

(4) An auctioneer shall issue an invoice to the purchaser and the principal for each supply of goods at a public auction.

(5) The invoice issued to the purchaser must state the price of the goods reached at the auction, taxes and other duties, and indirect purchasing costs, such as commissions, packaging costs, transport and insurance costs which the auctioneer charges to the purchaser of the goods. VAT shall not be stated separately on the invoice.

(6) The document issued by the auctioneer to the principal must state separately the amount, i.e. the price, reached at auction, reduced by the amount of the commission received or to be received from the principal.

(7) If the auctioneer has issued an invoice to a principal who is a taxable person, it shall be considered that the principal has issued it.

(8) The principal shall be considered to perform the supply when the auctioneer sells the goods at a public auction.

Article 52a

(intra-Community acquisition and supply of second-hand goods, works of art, collectors' items and antiques)

(1) Notwithstanding point 1 of Article 3a and the fourth paragraph of Article 11a of this Act, VAT shall not be charged and paid on intra-Community acquisition of second-hand goods, works of art, collectors' items or antiques, if the seller acts as a dealer and the goods acquired were taxed in the Member State of departure under a special scheme for taxing the margin achieved or, if the seller acts as the organiser of the sale by public auction and the acquired goods were taxed in the Member State of departure under a special scheme for taxation of goods at public auction.

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(2) The provisions of Article 15a and points 1, 3 and 4 of Article 31a of this Act shall not apply to supplies of goods taxed in accordance with a special scheme for second-hand goods, works of art, collectors' items and antiques.

(3) A special scheme for second-hand goods, works of art, collectors' items and antiques shall not apply to supplies of new means of transport, as defined in the sixth paragraph of Article 11a of this Act, carried out under the

conditions from Article 31a of this Act.

4. Special scheme for investment gold

Article 52b

(definitions)

(1) For the purposes of this scheme, “investment gold” shall mean:

(a) gold in the form of a bar or a wafer of weights accepted by the bullion markets of a purity equal to or greater than 995 thousandths, whether or not represented by securities, except for small bars or wafers of a weight less than 1 g;

(b) gold coins which:

- are of a purity equal to or greater than 900 thousandths,
- were minted after 1800,
- are or have been legal tender in the country of origin, and
- are normally sold at a price which does not exceed the open market value of the gold contained in the coins by more than 80%.

(2) For the purposes of this scheme, such coins shall not be considered to be sold for numismatic interest.

Article 52c

(exemptions for investment gold transactions)

The following shall be exempt from VAT:

- supplies and intra-Community acquisitions of gold, and importation of investment gold, including investment gold represented by certificates for allocated or unallocated gold or traded on gold accounts and including, in particular, gold loans and swaps, involving a right of ownership or claims in respect of investment gold, as well as transactions concerning investment gold involving futures and forward contracts leading to a transfer of right of ownership or claim in respect of investment gold;
- services of agents who act in the name and for the account of another when they intervene in supplies of investment gold for their principal.

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Article 52d

(option to tax)

(1) Notwithstanding the provisions of Article 52c of this Act, taxable persons producing investment gold or processing any gold into investment gold shall have the right to opt to tax investment gold if they supply it to another taxable person.

(2) Taxable persons who in their trade normally supply gold to another taxable person for industrial purposes shall also have the right to opt to tax investment gold from point a) of Article 52b of this Act.

(3) If the supplier from the first or second paragraph of this Article decides to tax, the agent for the services from the second indent of Article 52c of this Act shall also have the right to opt to tax.

(4) The minister responsible for finance shall prescribe detailed rules for the implementation of this Article.

Article 52e

(right to deduction)

(1) Taxable persons may deduct VAT due or paid by them:

1. for investment gold supplied by a person who opted to tax in accordance with Article 52d of this Act;
2. for the supply, intra-Community acquisition, or importation of gold, except for investment gold which is subsequently transformed by him or on behalf of him into investment gold;
3. for the services supplied to him consisting of change of form, weight or purity of gold including investment gold, if the subsequent supply of this gold is exempt under these scheme.

(2) A taxable person who produces investment gold or transforms gold into investment gold may deduct VAT due or paid by him for the supply or intra-Community acquisition or importation of goods or services linked to the production or transformation of such gold as if the subsequent supply of the gold exempt under this scheme were taxed.

Article 52f

(special obligations for taxable persons trading in investment gold)

(1) Taxable persons shall keep records of investment gold transactions and keep documentation for at least 10 years after the end of the year to which such documents refer.

(2) The records from the first paragraph of this Article shall be prescribed by the minister responsible for finance.

5. Special scheme for non-established taxable persons who supply electronic VAT Act – consolidated text
services to non-taxable persons

Article 52g

(definitions)

For the purposes of this scheme, the following definitions shall apply:

- “The non-established taxable person” shall mean a taxable person who has neither established his business nor has a fixed establishment within the territory of the Community and who is not otherwise required to be identified for VAT purposes within the territory of the Community;
- “Electronic services” or “electronically supplied services” shall mean services from point 11 of the third paragraph of Article 17 of this Act;
- “Member State of identification” shall mean the Member State, which the non-established taxable person chooses to declare when his activity as a taxable person within the territory of the Community commences in accordance with the provisions of this scheme;
- “Member State of consumption” shall mean the Member State in which the supply of the electronic services in accordance with point 11 of the third paragraph of Article 17 of this Act is deemed to take place;
- “Special VAT return” shall mean the statement containing data necessary to establish the amount of tax belonging to each Member State from the preceding indent.

Article 52h

(application of the special scheme)

(1) The special scheme for electronically supplied services shall be used for all electronic services, which a non-established taxable person from Article 52.i of this Act supplies to non-taxable persons who are established or have their permanent address or usually reside within the territory of any Member State.

(2) The non-established taxable person from Article 52.i of this Act shall use this scheme for all electronic services he supplies within the Community.

Article 52i

(declaration to the tax authority)

(1) The non-established taxable person who for a Member State of identification chooses Slovenia shall declare to the tax authority when his activity as a taxable person commences, ceases or changes to such an extent that this scheme can no longer be used. A declaration shall be made electronically by electronic means in the manner as prescribed by the minister responsible for finance.

(2) The non-established taxable person shall in the declaration from the preceding paragraph, which he submits to the tax authority when he commences supplying electronic services, state the following data for identification: name, postal address,

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electronic address, including websites, national tax number, if he has any, and a statement that he is not identified for VAT purposes within the Community. The non-established taxable person shall notify to the tax authority any changes in the submitted data for declaration.

(3) The tax authority shall allocate to the non-established taxable person an individual number, which serves for identification purposes. The tax authority shall notify the non-established taxable person electronically by electronic means of the individual number allocated to him.

Article 52j

(exclusion from the special register)

(1) The tax authority shall maintain a special register of non-established taxable persons, to whom an individual number in accordance with the third paragraph of Article 52i of this Act has been allocated.

(2) The tax authority shall exclude the non-established taxable person from the special register if:

- he notifies it that he no longer supplies electronic services, or
- the tax authority otherwise assumes that he no longer performs his taxable activities, or
- he no longer fulfils the requirements necessary to be allowed to use the special scheme, or
- he persistently violates the rules concerning the special scheme.

Article 52k

(submission of the special VAT return)

(1) The non-established taxable person shall submit to the tax authority the special VAT return for electronic services for each calendar quarter, whether or not electronic services have been supplied by him. The special VAT return shall be submitted within 20 days following the end of the reporting period to which the return refers. The special VAT return shall be submitted electronically by electronic means in a manner prescribed by the minister responsible for finance.

(2) The non-established taxable person shall in the special VAT return from the first paragraph of this Article state his individual number, and, for each Member State of consumption where tax has become due, the total value of supplies of electronic services for the reporting period, less VAT, and the total amount of the corresponding tax. The non-established taxable person shall in the special VAT return state also applicable tax rates and the total amount of tax due.

(3) The non-established taxable person shall in the special VAT return state amounts in euros.

(4) The form of the special VAT return shall be prescribed by the minister responsible for
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finance.

Article 52l

(payment of VAT)

The non-established taxable person shall pay VAT when submitting the special VAT return. VAT shall be paid to a bank account denominated in euro designated by the tax authority.

Article 52m

(VAT refund to non-established taxable persons)

(1) The non-established taxable person who supplies electronic services in accordance with the provisions of this special scheme has no right to deduct input VAT; however, he may exercise his right to a refund of paid VAT.

(2) The non-established taxable person shall submit a claim for the refund electronically by electronic means.

(3) The minister responsible for finance shall lay down detailed conditions for applying the VAT refund in accordance with this Article and prescribed content of the claim.

Article 52n

(keeping records)

The non-established taxable person shall keep records of the transactions covered by this scheme in such scope and detail as to enable the tax authority of the Member State of consumption to determine that the VAT return is correct. On request, these records should be made available electronically to the tax authority in Slovenia and to the tax authority in the Member state of consumption. The taxable person shall maintain these records for 10 years from the end of the year when the transaction was carried out.

XIV. VAT REFUND

Article 53

(input VAT refund)

(1) If the amount of the tax liability in a tax period is lower than the amount of the input VAT that the taxable person may deduct in the same period, the difference is carried forward into payments to the following tax periods.

(2) Notwithstanding the first paragraph of this Article, the difference in VAT may be refunded to the taxable person on his request in 60 days after the VAT return is submitted, if for:

1. a taxable person, who submits VAT returns monthly, the amount for refund in this tax period exceeds SIT 200,000;

2. a taxable person, who submits VAT returns quarterly, the amount for refund in this

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tax period exceeds SIT 100,000;

3. a taxable person, who submits VAT returns semestrially, the amount for refund in this tax period exceeds SIT 30,000.

(3) To the taxable person who does not meet the conditions set out in the second paragraph of this Article, the difference may be refunded, on the basis of his claim, in 60 days after submitting the VAT return that relates to the last tax period in the calendar year.

(4) The first to the third paragraph of this Article shall not apply to the taxable person who records a surplus of input VAT in successive VAT returns due to the prevalence of export of goods or intra-Community supplies of goods. The taxable person – exporter may claim a refund of difference in VAT upon submitting the VAT return. The difference in VAT shall be refunded to the taxable person no later than 30 days after the VAT return has been submitted.

(5) The taxable person who does not receive the difference in tax within the period stated under second to fourth paragraph of this Article shall be entitled to interests at a rate prescribed by the law regulating the default interest rate, starting with the first day after the expiry of a 60- or 30-day period respectively after the VAT return has been submitted.

(6) If the deadline has passed for a taxable person to pay other taxes, he receives a refund of the difference reduced by the amount of the tax debt.

(7) The minister responsible for finance shall lay down detailed conditions and a method of refunding the input VAT under this Article.

Article 54

(VAT refund to taxable persons who are not established in Slovenia)

(1) A taxable person not established in Slovenia shall, subject to the conditions laid down in this Act, have the right to a refund of VAT charged for services or for movable tangible property delivered to him by other taxable persons within the territory of Slovenia, or charged on the importation of goods into Slovenia.

(2) A taxable person not established in Slovenia shall have the right to a VAT

refund provided that:

- a) within a prescribed period he has not supplied goods or services deemed to have been carried out in Slovenia, except:
 - transport and transport-related services subject to exemption in accordance with point 5 of Article 28, Article 31 or the first paragraph of Article 32 of this Act;
 - services on which, in accordance with point 2 of Article 12 of this Act, VAT must be paid exclusively by the person for whom the services were carried out;
- b) the goods or services referred to in the first paragraph of this Article are used for the purposes of:
 - transactions from point 1 of the third paragraph of Article 40 of this Act;
 - transactions exempt from VAT in accordance with point 5 of Article 28, Article 31 or the first paragraph of Article 32 of this Act;VAT Act - consolidated text
 - the supply of services on which, in accordance with point 2 of Article 12 of this Act, VAT must be paid exclusively by the person for whom the services were carried out;
- c) the other conditions laid down in Article 40 of this Act relating to the right to deduct input VAT are met.

(3) This Article shall not apply to the supplies of goods and services which are exempted under point 2 of Article 31 of this Act.

(4) A taxable person not established in Slovenia shall be eligible for a VAT refund provided that:

1. he submits a claim for a VAT refund to the competent tax authority on the prescribed form;
2. he submits original invoices or import documents together with the claim;
3. he submits a confirmation from the competent authority of the country in which he is established proving he is liable to VAT in that country;
4. in the period for which he is claiming a VAT refund he has not performed the supply of goods or services considered to be supply performed in Slovenia, other than the supply of services under subpoint a) of the second paragraph of this Article;
5. he undertakes to repay any VAT amount unjustifiably obtained (refunded).

(5) VAT refund to taxable persons established outside the Community shall be granted only on condition of reciprocity.

(6) The minister responsible for finance shall prescribe detailed conditions for claiming a VAT refund; in particular, the deadline for presenting a refund claim, the period to which a claim may refer, the tax authority competent to deal with and decide the claim, the minimum amount for which a claim may be made, and the deadline within which the tax authority must decide a claim and refund VAT if the prescribed conditions for a refund are met.

Article 55

(VAT refund in respect of passenger transport)

- (1) A purchaser who is a natural person without a permanent or temporary

address on the territory of the Community shall have the right to a VAT refund on goods, purchased in Slovenia and which he takes outside the Community prior to the end of the third month following the month of a purchase.

(2) The right to a VAT refund under this Article shall not apply to mineral oils, alcohol and alcoholic beverages, and tobacco products.

(3) Detailed regulations on the conditions and the method for VAT refunding, the minimum purchase value on which the person under the first paragraph of this Article has the right to a VAT refund, the contents of a refund claim, the obligations of the seller in respect of a VAT refund, and the calculating of his tax liability shall be prescribed by the minister responsible for finance.

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XV. BOOKKEEPING OF A TAXABLE PERSON AND STORAGE OF DOCUMENTATION

Article 56

(bookkeeping of a taxable person)

(1) A taxable person shall record in his bookkeeping all information required for the accurate and timely charging and payment of VAT, and in particular, information:

1. on the total value of supply of goods or services performed; the value of the supply of goods or services taxable at different VAT rates; the value of the supply of goods or services performed, for which a VAT exemption is prescribed;
2. on VAT charged on invoices issued for supply of goods or services performed;
3. on the total value of goods or services received; the value of goods or services received with VAT charged at the prescribed rates; the value of goods or services received exclusive of VAT;
4. on VAT charged on invoices for goods and services received (input VAT);
5. on liabilities to pay VAT and on VAT paid;
6. on claims for input VAT refund and on its payment or transfer to the following tax period.

(2) A taxable person shall provide the information under points 1 to 5 of the first paragraph of this Article for the period prescribed for payment of VAT.

(3) A taxable person who records stocks of goods at selling price including taxes shall provide, in addition to the information under the first paragraph of this Article, also information on included VAT.

(4) In order to provide the information on issued and received invoices, a taxable person shall keep a book of issued invoices and a book of received invoices.

(5) A taxable person who imports goods shall keep a separate record of input VAT paid on the import of goods.

(6) The content of the book of received invoices and the book of issued invoices referred to in the fourth paragraph of this Article shall be prescribed by the minister responsible for finance.

Article 56a

(ensuring data on intra-Community supplies and acquisitions of goods)

(1) Every taxable person carrying out intra-Community supplies or acquisitions of goods shall provide sufficiently detailed data in his bookkeeping for the control of the correctness and timeliness of VAT charging.

(2) Every taxable person shall keep a special record on goods dispatched or transported by or on behalf of himself outside the territory of Slovenia to another Member State for the purposes of transactions from the fourth, fifth and sixth indent of Article 7a of this Act.

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(3) Every taxable person shall ensure in his bookkeeping sufficiently detailed data on goods which he acquires from another Member State from a taxable person identified for VAT in that other Member State, or from another person on his account, in respect of which a service was supplied in accordance with points 3c) or 3d) of the second paragraph of Article 17 of this Act.

Article 57

(storage of documentation)

(1) A taxable person shall store all received and issued documents, in particular received and issued invoices, documents on corrections to invoices, export and import documents, financial documents, documents on the basis of which he has granted VAT exemptions, VAT returns and all other bookkeeping documents in any way concerning the supply of goods and services or the import of goods and which are important for charging and payment of VAT for a period of at least ten years after the expiry of the year to which these documents refer.

(2) Notwithstanding the first paragraph of this Article, a taxable person shall store documentation concerning the taxation of immovable property under this Act for at least twenty years after the expiry of the year to which the documents refer.

(3) Notwithstanding the first and second paragraph of this Article, in the period referred to in the first or second paragraph of this Article taxable persons referred to in the first and second paragraph of Article 45 of this Act must keep all documents issued to them in connection with goods or services supplied to them and with the importation of goods.

(4) A taxable person may also store the documentation referred to in this Article in electronic form provided that within the period referred to in the first or second paragraph of this Article the tax authority is given access to the data stored in this way without unjustified additional costs being caused and provided the following conditions are met:

- the data contained in an electronic document or record is accessible and appropriate for subsequent use,
- the data is stored in the form in which it was formulated, sent or received,
- it is possible to establish from a stored electronic message where it

originates from, to whom it was sent, and the time and place it was sent and received, and

– to a satisfactory degree, the technology and procedures used prevent the data from being altered or deleted, or there is a sufficiently reliable guarantee as to the inalterability of data or messages.

XVI. IDENTIFICATION FOR VAT PURPOSES

Article 58

(an obligation to declare and identification for VAT purposes)

(1) A taxable person shall declare to the tax authority the commencement of performing of an activity. The taxable person shall also declare to the tax authority every change related to the performing of activity and cessation of performance of activity. The tax authority may allow to the taxable person or may demand from him to submit a VAT Act – consolidated text declaration electronically by electronic means. The conditions for presenting the declaration in electronic form shall be prescribed by the minister responsible for finance.

(2) Notwithstanding the first paragraph of this Article, a taxable person or a non-taxable legal person, effecting an intra-Community acquisition of goods, which is not subject to taxation in accordance with the second paragraph of Article 11a of this Act, shall declare to the tax authority, that he is effecting intra-Community acquisitions of goods, if conditions for non-taxation in accordance with the second paragraph of Article 11a of this Act are no longer met.

(3) The minister responsible for finance shall prescribe the content and the form of the declaration.

Article 59

(VAT identification number)

(1) The tax authority shall identify by an individual VAT identification number:

- all taxable persons who, within the territory of Slovenia, effect supplies of goods or services giving them the right to VAT deduction, except for taxable persons from Article 13a of this Act and taxable persons who effect supplies of goods and services for which VAT is payable solely by the customer or the recipient of goods and services;
- all taxable persons or non-taxable legal persons who acquire goods subject to taxation in the Community and all taxable persons or non-taxable legal persons who decide their intra-Community acquisitions are subject to taxation in accordance with the fourth paragraph of Article 11a of this Act;
- all taxable persons who, within the territory of Slovenia, effect intra-Community acquisitions of goods for the purposes of their transactions relating to performing of activities from the second paragraph of Article 13 of this Act, which are performed outside the territory of Slovenia.

(2) A VAT identification number shall be a tax number with a prefix SI.

XVII. SUPERVISION OF THE CHARGING AND PAYMENT OF VAT

Article 60

(supervision of the charging and payment of VAT)

(1) The tax authority shall supervise the charging and payment of VAT in accordance with the law governing tax procedure and with the law governing tax administration. The charging and payment of VAT on transport services in international transport may also be supervised in accordance with the regulation referred to in the second paragraph of Article 66 of this Act by the customs authority.

(2) By rule, the tax authority and the taxable person shall have exchange of information in electronic form.

(3) If a taxable person fails to submit a VAT return or submits it in an incomplete form or if

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the tax authority determines that the tax liability is incorrectly charged, and also in respect of default interest, legal remedies and all questions of procedure and the jurisdiction of the tax authority not determined by this Act, the law governing tax procedure and the law governing the tax office shall apply.

(4) For imports of goods, the customs authority shall supervise the charging and payment of VAT in accordance with customs regulations as if VAT were an import duty.

XVIII. PENALTY PROVISIONS

Article 61

(tax offences)

(1) A legal person or an independent entrepreneur shall be fined for an offence with a penalty ranging from SIT 300,000 to SIT 10,000,000, if he:

1. fails to notify or fails to notify promptly the option for charging VAT (fourth paragraph of Article 11a and third paragraph of Article 45);

2. fails to notify or fails to notify promptly the option for the place of supply (fourth paragraph of Article 15a);

3. fails to submit a VAT return or fails to submit it within the prescribed time limit or fails to state the prescribed data in the VAT return (Article 38);

4. fails to report or fails to report about intra-Community supplies of goods within the prescribed time limit or fails to submit or fails to submit within the prescribed time limit the quarterly statement with stated intra-Community supplies of goods (Article 39a and 39b);

5. fails to state prescribed data in the quarterly statement (third paragraph of Article 39b);

6. fails to declare to the tax authority when his activity commences, changes or ceases (first paragraph of Article 52i);

7. fails to submit prescribed data for the identification in the declaration

- to the tax authority (second paragraph of Article 52i);
8. fails to submit a special VAT return or fails to submit it within the prescribed time limit or fails to state the prescribed data in the return (Article 52k);
 9. fails to declare to the tax authority when his activity commences, changes or ceases (first paragraph of Article 58);
 10. fails to declare to the tax authority the intra-Community acquisition of goods (second paragraph of Article 58);
 11. fails to submit to the tax authority the claim for the issuance of a VAT identification number (fourth paragraph of Article 58).

(2) The person in charge representing a legal person or the person in charge representing an independent entrepreneur who commits an offence from the first paragraph of this

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Article shall be fined with a penalty ranging from SIT 50,000 to SIT 1,000,000.

(3) A person from the fifth paragraph of Article 46 of this Act shall be fined for an offence with a penalty ranging from SIT 50,000 to SIT 300,000 if he fails to prepare a flat-rate statement and fails to submit it to the tax authority within the prescribed time limit.

Article 62

(serious tax offences)

(1) A legal person or an independent entrepreneur shall be fined for an offence with a penalty ranging from SIT 500,000 to SIT 30,000,000, if he:

1. fails to charge VAT when the liability arises in accordance with Article 19 or Article 19a of this Act;
2. fails to charge VAT on the taxable amount in accordance with Article 21 or Article 21a of this Act;
3. fails to issue an invoice (Article 33);
4. fails to show the prescribed data on an invoice (Articles 34 and 35)
5. fails to charge or incorrectly charge VAT (Articles 36 and 37);
6. fails to pay VAT or fails to pay VAT within the prescribed time limit (Article 39);
7. incorrectly calculates the amount of input VAT (Articles 40, 40a, 41, 42 and 43);
8. charges VAT, shows VAT on invoices and deducts input VAT in contradiction to Article 45 of this Act;
9. fails to charge VAT in accordance with Article 47 of this Act;
10. fails to charge VAT in accordance with Articles from 48 to 50c and 52a of this Act, as a dealer of second-hand goods, works of art, collectors' items and antiques;
11. fails to charge VAT in accordance with Articles 51, 52 and 52a of this Act, as an auctioneer;
12. shows VAT on invoices (Articles 50c, fifth paragraph of Article 52);
13. fails to state the price reached at the auction, taxes and other duties

- and indirect purchase costs on an invoice (fifth paragraph of Article 52);
14. fails to separately state on a document the price reached at the auction, reduced by the amount of the commission (sixth paragraph of Article 52);
 15. fails to keep records of investment gold transactions or fails to provide storage of the documentation in prescribed time limit (Article 52.f);
 16. fails to submit a return and does not pay VAT on electronically supplied services in the prescribed time limit and in the prescribed manner (Article 52.1);

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17. fails to keep records of transactions covered by the special scheme for non-established taxable persons who supply electronic services or these records are incomplete or inaccurate (Article 52n);
18. fails to ensure maintenance of records on electronically supplied services in the prescribed time limit (Article 52n);
19. fails to ensure data from Articles 56 or 56a of this Act in his bookkeeping or fails to ensure it for the prescribed period;
20. fails to keep a book of received invoices and issued invoices and other records (fourth and fifth paragraph of Article 56 and Article 56a);
21. fails to maintain business books and other documentation in the prescribed time limit (Article 57).

(2) The person in charge representing a legal person or the person in charge representing an independent entrepreneur who commits an offence from the first paragraph of this Article shall be fined with a penalty ranging from SIT 50,000 to SIT 1,000,000.

Article 63

(deleted)

Article 64

(limitation of offence procedure)

A procedure in respect of a tax offence shall not be allowed after the expiry of three years from the day on which the offence was committed and shall not be possible under any circumstances after the expiry of six years from the day the offence was committed.

XIX. SPECIAL PROVISIONS

Article 65

(Government authorisation)

(1) The Government of the Republic of Slovenia may amend the tolar amounts under point 2 of the second paragraph of Article 5, point 6 of Article 29, the fifth paragraph of Article 42, and the first and second paragraph of Article 45 of this Act if the Bank of Slovenia's exchange rate for tolar against euro changes significantly, or if regulations on the determination of cadastral income change.

(2) The Government of the Republic of Slovenia may amend the flat-rate rebate from the third paragraph of Article 46 of this Act, if there is a significant change in business and economic conditions or if the VAT rates change.

(3) The Budget Implementation Act may reduce or increase the VAT rates under this Act by up to 15%.

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Article 66

(detailed regulations)

(1) A combined nomenclature of the tariff codes shall be used for the classification of products, whereas the standard classification of activities shall be used for the classification of activities.

(2) The minister responsible for finance shall prescribe detailed regulations on the implementation of this Act, including precise criteria and manner of granting exemptions.

Value Added Tax Act (VAT) (Official Gazette RS, No. 89/98), determines the following transitional and final provisions:

XX. TRANSITIONAL AND FINAL PROVISIONS

Article 67

(penalties for tax offences in the period until 31 December 1999)

(1) Notwithstanding the provisions of Article 61 of this Act, an individual who, during the period until 31 December 1999, commits an offence with regard to independent performance of business activities, shall be fined for the offence with a penalty ranging from SIT 100,000 to SIT 4,000,000; and a legal person shall be fined with a penalty ranging from SIT 500,000 to SIT 6,000,000, if he:

1. fails to submit an invoice to the purchaser of goods or recipient of a service (second paragraph of Article 35);
2. fails to submit a VAT return or fails to submit it in the prescribed time limit (Article 38);
3. fails to submit an application for taxation under a special scheme in the prescribed time limit (seventh paragraph of Article 48);
4. fails to report to the tax authority when his activity commences, changes or ceases (first paragraph of Article 58);
5. fails to submit an application for registration within the prescribed time limit (third and fourth paragraph of Article 58 and second paragraph of Article 76);
6. fails to draw up a list as at 30 June 1999 of all issued, unpaid invoices or fails to submit them to the tax authority within the prescribed time limit (Article 73);
7. fails to make an inventory as at 30 June 1999 of all goods in stock, fails to determine new selling prices and fails to submit to the tax authority the inventory lists and retail prices in the prescribed time limit (first and second paragraph of Article 74);
8. fails to make an inventory of stocks as at 30 June 1999 of non-alcoholic beverages and beer, mineral waters, fruit juices and fruit drinks and alcoholic beverages and wine distillates by selling prices, with the sales tax stated separately and fails to submit the inventory lists to the tax authorities within the prescribed time limit (first paragraph of Article 75);

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9. fails to make an inventory of stocks as at 30 June 1999 of tobacco products, fails to submit the inventory lists to the tax authority within the prescribed time limit, and fails to sell stocks of tobacco products at the existing prices (third paragraph of Article 75).

(2) The person in charge representing a legal person shall be fined with a penalty ranging from SIT 100,000 to SIT 500,000 for offences under the first paragraph.

Article 68

(penalties for tax offences in the period until 31 December 1999)

(1) Notwithstanding the provision of Article 62 of this Act, an individual who, during the period until 31 December 1999, commits an offence with regard to an independent performance of business activities, shall be fined for the offence with a penalty ranging from SIT 300,000 to SIT 6,000,000; and a legal person shall be fined with the penalty ranging from SIT 500,000 to SIT 8,000,000, if he:

1. fails to charge VAT when the liability arises in accordance with Article 19 of this Act;
2. fails to charge VAT on the taxable amount in accordance with Article 21 of this Act;
3. fails to issue an invoice or fails to retain a copy of the invoice (first paragraph of Article 33);
4. fails to state the prescribed data on the invoice (Articles 34 and 35);
5. fails to charge or incorrectly charges VAT (Articles 36 and 37);
6. incorrectly calculates the amount of the input VAT (Articles 40, 41, 42, 43 and 44);
7. calculates the VAT, shows VAT on invoices, and deducts the input VAT in contradiction to Article 45;
8. fails to charge VAT in accordance with Article 47 of this Act;
9. fails to charge VAT in accordance with Articles 48, 49 and 50 of this Act, as a dealer of second-hand goods, works of art, collectors' items and antiques;
10. fails to charge VAT in accordance with Articles 51 and 52 of this Act, as an auctioneer;
11. states VAT on invoices (tenth paragraph of Article 48, fifth paragraph of Article 52);
12. fails to state on an invoice the price reached at auction, taxes and other duties and indirect purchasing costs (fifth paragraph of Article 52);
13. fails to separately state on the document the price reached at auction, reduced by the amount of the commission (sixth paragraph of Article 52);
14. fails to provide in his bookkeeping the data referred to in Article 56 of this Act or fails to provide them in the prescribed period;
15. fails to keep a book of received and issued invoices and other records (fourth and fifth paragraph of Article 56);

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16. fails to store business books and other documents within the prescribed period (Article 57);
17. fails to calculate and pay VAT in accordance with the third paragraph of Article 59 of this Act;
18. fails to calculate the value of goods supplied and services performed to the purchasers as at 30 June 1999 (first paragraph of Article 71);
19. fails to pay the sales tax in the manner and within the prescribed time limits (second paragraph of Article 72);
20. fails to pay the amount of sales tax included in unpaid claims as at 30 June 1999 by 31 December 1999 (third paragraph of Article 72);

(2) Person in charge representing a legal person shall be fined with a penalty ranging from SIT 100,000 to SIT 500,000 for an offence under the previous paragraph.

Article 69

(VAT refund in the period until 30 June 2000)

(1) Notwithstanding the provision of the first paragraph of Article 53 of this Act, in the period until 30 June 2000, the tax difference shall be refunded to the taxable person no sooner than within 30 days but no later than within 90 days after the VAT return has been submitted.

(2) A taxable person who does not receive the tax difference within the period stated under the previous paragraph shall be entitled to receive interest at a rate prescribed by the law which regulates the default interest rate, starting the first day after the 90-day period has expired.

Article 70

(duty free shops and reduced VAT rate in the transitional period)

(1) Notwithstanding the provision of the fourth paragraph of Article 32 of this Act, until such time as Slovenia achieves full membership in the European Union, goods which are sold in permitted quantities to travellers in duty-free shops at international road border crossings are exempt from VAT, unless otherwise provided by an international treaty.

(2) Notwithstanding the provisions of Article 25 of this Act, until 1 January 2003 VAT on wine shall be charged and paid at a rate of 8.5%.

(3) Notwithstanding the provisions of point 6 of Article 25 of this Act, until Slovenia becomes a member of the European Union, VAT shall also be charged and paid at a rate of 8.5% on other carriers of text, image and sound.

(4) Notwithstanding the provision of point 11 of Article 25 of this Act, until 31 December 2007 VAT shall be charged and paid at a rate of 8.5% on apartments, residential and other buildings intended for permanent residence and the parts of these buildings that are not part of a social policy, including the construction and repair thereof.

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Article 71

(calculation of the supply of goods or services performed on 30 June 1999)

(1) Suppliers of goods and services shall calculate on 30 June 1999 the value

of goods supplied and services performed, and charge them to the purchasers. This obligation also applies to the services of subcontractors of the main contractor of the services.

(2) If the calculation in cases referred to in the previous paragraph is made after 1 July 1999, in which the total value of products supplied or services performed is recorded, the taxable amount for charging VAT shall only be the value calculated for the period after 1 July 1999.

(3) The taxable amount under the previous paragraph shall also be reduced for prepayments made up to 30 June 1999 concerning the supply of investment equipment, the construction of immovables and services to be carried out after 1 July 1999, if the tax on the supply of products and services upon prepayments has been charged and paid according to the Sales Tax Act (Official Gazette RS No 4/92, 9/92, 12/93 – Constitutional Court Decision, 71/93, 16/96, 57/97, 3/98 and 35/98).

(4) The invoices which were issued and with regard to which no supplies of goods and no services were provided until 30 June 1999 shall be invalidated.

(5) Those suppliers who are supplying goods and services gradually and issuing subsequent invoices for the supplies and instalments until 30 June 1999 shall calculate the tax on the supply of products or services according to the Sales Tax Act.

Article 72

(final return of the tax on the supply of products and services, and time limits for payment of tax on the supply of products and services)

(1) Taxable persons under the Sales Tax Act shall draw up a final return of the tax on the supply of products and services for the period from 1 January 1999 to 30 June 1999, and submit it to the tax authority no later than 20 August 1999.

(2) Tax on the supply of products or tax on the supply of services for which the obligation to charge it has arisen until 30 June 1999 shall be paid within the time limits and in the manner determined for the payment of tax after final return.

(3) The amount of sales tax included in unpaid claims as at 30 June 1999 which was not paid on the basis of the final return of sales tax for the period from January to June 1999 shall be paid together with the payment of claims within five days after the receipt of payment, but no later than 30 June 2000.

Article 73

(list of unpaid issued invoices)

Taxable persons under the Sales Tax Act shall draw up a list of unpaid issued invoices and prepayments as at 30 June 1999, which includes calculated tax on the supply of products for VAT Act – consolidated text supplied products or tax on the supply of services for supplied services, and shall submit it to the tax authority together with the final return of sales tax for the period from January to June 1999.

Article 74

(list of goods in retail trade)

(1) Taxable persons under the Sales Tax Act who perform retail supply activities shall draw up a list as at 30 June 1999 of goods in stock recorded at selling prices, inclusive of tax on the supply of products and services, and shall reverse the calculated sales tax in stocks.

(2) The taxable persons referred to in the previous paragraph shall determine the selling price for goods under the previous paragraph exclusive of sales tax, and on the selling price thus calculated they shall charge VAT under the provisions of this Act. If this leads to an increase in the retail prices, the taxable persons shall submit inventory lists of stocks and retail prices to the competent tax authority by 10 July 1999.

(3) The taxable persons referred to in the previous paragraph who are not considered to be taxable persons shall present the VAT return by 31 July 1999 and pay the charged VAT by 31 August 1999.

(4) Changes in the retail prices shall be monitored by the market inspection in accordance with the law.

Article 75

(list of certain goods in retail trade and catering)

(1) Notwithstanding the provisions contained in the previous Article, taxable persons under the Sales Tax Act who are taxable persons for the purposes of VAT and perform trading and catering activities shall make an inventory of stocks, at purchase prices, as at 30 June 1999, of non-alcoholic beverages and beer under tariff number 1, mineral waters under tariff number 2, fruit juices and fruit drinks under tariff number 3, and alcoholic beverages and wine distillates under tariff number 7 of the tariff of the sales tax on products, which is an integral component of the Sales Tax Act. In the inventory of stock of the above-stated beverages, they shall indicate the sales tax included in purchase prices. If the amount of the sales tax included in purchase prices cannot be established, the included sales tax shall be determined from rates calculated on the basis of rates under the Sales Tax Act. These taxable persons shall submit the inventory lists of stocks with indicated sales tax to the tax authority by 10 July 1999.

(2) Sales tax shown in the inventories under the previous paragraph is treated as input VAT under this Act. Taxable persons have the right to deduct this tax in proportion to their turnover, but they do not have the right to a refund.

(3) Taxable persons under the first paragraph of this Article shall make an inventory of stocks as at 30 June 1999 of tobacco products under tariff number 6 of the tariff of the sales tax on products, and shall submit the inventory of stocks to the tax authority by 10 July 1999. They shall sell stocks of tobacco products established as at 30 June 1999 at the previous price applying on 30 June 1999 until the stocks are exhausted. Market inspection shall monitor the sale of stocks at the previous price in accordance with the VAT Act - consolidated text law.

Article 76

(application for registration for VAT)

(1) Persons under Article 13 of this Act shall become taxable persons under the provisions of this Act if, in 1998, they achieved turnover exceeding SIT 5,000,000 or cadastral income on agricultural and forestry land exceeding SIT 1,500,000.

(2) Persons under the previous paragraph shall no later than by 31 March 1999 submit an application for registration to the tax authority, with the exception of farmers included as taxable persons by tax authority on official duty.

(3) The tax authority shall issue to persons under the previous paragraph a certificate of registration no later than by 31 May 1999, and to other persons by 30 June 1999.

Article 77

(suspension of application of Article 41)

Notwithstanding the provisions of Article 41 of this Act, until 31 December 1999 the deductible proportion of input VAT shall be determined on the basis of actual data on the supply of goods and services performed on which VAT is chargeable and payable.

Article 78

(application of Article 43)

Article 43 of this Act shall apply for goods in stock purchased before 1 July 1999.

Article 79

(cessation of validity of regulations)

On the day this Act enters into force, the following shall cease to apply:

1. Sales Tax Act (Official Gazette of the Republic of Slovenia, Nos. 4/92, 9/92 – correction, 12/93 – Constitutional Court Decision, 71/93, 16/96, 57/97, 3/98 and 35/98);
2. Act on Special Sales Tax on Export Services (Official Gazette of the Republic of Slovenia, No. 45/95);
3. Rules on the application of the Sales Tax Act (Official Gazette of the Republic of Slovenia, Nos. 6/92, 8/92, 29/92, 39/93, 37/95 – Constitutional Court Decision and 5/97 – Constitutional Court Decision);
4. Order on orthopaedic devices and rehabilitation aids (Official Gazette of the Republic of Slovenia, No. 6/92);
5. Order on medicines exempt from sales tax (Official Gazette of the Republic of Slovenia, No. 6/92);
6. Order on products included in tourist and informational publications (Official Gazette of the Republic of Slovenia, No. 6/92);
7. Order on products included in agricultural machinery, devices and other equipment, agricultural equipment for preliminary soil cultivation, and spare parts for this equipment and these devices (Official Gazette of the Republic of Slovenia, No. 6/92);

of Slovenia, Nos. 6/92, 27/92, 49/93 and 21/95);

8. Order on tax records and the method of calculation of sales tax for taxable persons who do not maintain their accounts in accordance with the system of double-entry bookkeeping (Official Gazette of the Republic of Slovenia, No. 6/92);

9. Ordinance on changes to the tax rate for the supply of electrical energy (Official Gazette of the Republic of Slovenia, No. 11/92);

10. Decision on the issuing of uniform claim forms (Official Gazette of the Republic of Slovenia, No. 20/92);

11. Instruction on the procedure for calculation and payment of sales tax on claim forms (Bank of Slovenia, Dept. of Cash Transactions, Instruction 05-1734/92-MJ-03);

12. Order on the labels for the marking of tobacco products (Official Gazette of the Republic of Slovenia, No. 42/92);

13. Instruction on the method of issuing opinions that certain colours for facades, walls, windows and doors should not contain harmful substances (Official Gazette of the Republic of Slovenia, No. 39/92);

14. Decree on the determination of the amount of tax from tariff no. 6 of the Tax Tariff on the Supply of Products (Official Gazette of the Republic of Slovenia, No. 54/98);

15. Decision on the adjustment of the amount of tax from the first paragraph of Article 67 of the Sales Tax Act (Official Gazette of the Republic of Slovenia, No. 37/95);

16. third paragraph of Article 11 and second paragraph of Article 14 of the Rules on certificates for quality toys (Official Gazette of the Republic of Slovenia, No. 29/96);

17. Decree on changes to the tax rate on the supply of certain petroleum derivatives (Official Gazette of the Republic of Slovenia, No. 51/98).

The above mentioned shall remain in force until 30 June 1999.

Article 80

(beginning of validity)

This Act shall enter into force on the fifteenth day following its publication in the Official Gazette of the Republic of Slovenia, and shall be applied from 1 July 1999, with the exception of the provisions contained in Articles 71, 72, 73, 74., 75. and 76, which shall apply from the day this Act enters into force. VAT Act - consolidated text

The Act Amending the Value Added Tax Act (VAT-A) (Official Gazette RS, No. 30/01) also lays down the following transitional and final provisions:

Article 7

(1) The taxable persons, that were, before this Act has entered into force, obliged to state the VAT liability in semestrial VAT returns, shall submit VAT returns in accordance with Article 1 of this Act for tax periods from 1 July 2001.

(2) The taxable persons, that were, before this Act has entered into force, obliged to state the VAT liability in quarterly VAT returns, and are according

to Article 1 of this Act obliged to submit VAT returns for quarterly or monthly tax periods, shall submit the VAT returns in accordance with Article 1 of this Act for tax periods from 1 July 2001.

(3) The taxable persons, that were, before this Act has entered into force, obliged to state the VAT liability in quarterly VAT returns, and are according to Article 1 of this Act obliged to submit VAT returns for semestrial tax periods, shall submit the VAT returns in accordance with Article 1 of this Act for tax periods from 1 July 2001.

(4) The taxable persons, that were, before this Act has entered into force, obliged to state the VAT liability in monthly VAT returns, and are according to Article 1 of this Act obliged to submit VAT returns for quarterly tax periods, shall submit the VAT returns in accordance with Article 1 of this Act for tax periods from 1 July 2001.

(5) The taxable persons, that were, before this Act has entered into force, obliged to state the VAT liability in monthly VAT returns, and are according to Article 1 of this Act obliged to submit VAT returns for semestrial tax periods, shall submit the VAT returns in accordance with Article 1 of this Act for tax periods from 1 July 2001 and shall submit collective VAT return for tax periods from May to June 2001.

(6) Taxable persons mentioned in this Article, submit VAT returns for taxable periods before 1. May 2001 in accordance with the rules in force before this Act has entered into force.

Article 8

This Act shall enter into force on the day following its publication in the Official Gazette of the Republic of Slovenia.

The Act Amending the Value Added Tax Act (VAT-B) (Official Gazette RS, No. 67/02) also lays down the following transitional and final provisions:

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Article 47

A taxable person whose tax period determined in accordance with the third paragraph of Article 36 of this Act does not expire on the day prior to the day on which this Act begins to apply shall submit a VAT return after the end of the tax period in accordance with the second paragraph of Article 38 of this Act, and shall, together with the return, submit separate data on the tax liability relating to the part of the tax period up until this Act begins to apply and the part of the tax period after this Act begins to apply. VAT Act – consolidated text

Article 48

(1) On the day this Act enters into force, Article 41 of the Act Regulating the Implementation of the Budget of the Republic of Slovenia for 2002 and 2003 (Official Gazette RS, No. 103/01) shall cease to apply.

(2) If a taxable person performed part of the supply of goods or services prior to 1 January 2002 and part after this date, he shall charge VAT on the total supply of goods or services at the rates in force as at 1 January 2002,

unless as at 31 December 2001 he has made a return of the goods already delivered and services already performed, and charged VAT at the rates in force as at 31 December 2001.

(3) Invoices issued prior to 1 January 2002 relating to the supply of goods and services to be performed on 1 January or later shall be cancelled.

Article 49

This Act shall enter into force on the fifteenth day following its publication in the Official Gazette of the Republic of Slovenia and shall apply from the first day of the second month following the month in which the Act enters into force, with the exception of the provisions of Articles 14 and 15 of this Act in the part referring to the margins, which begin to apply as from the date of entering into force of this Act.

The Act Amending the Value Added Tax Act (VAT-C) (Official Gazette RS, No. 101/03) also lays down the following transitional and final provisions:

Article 66

(transitional regime for imported goods)

(1) This Article governs the taxation of goods imported into Slovenia from the Community or from new Member States prior to the date of accession (hereinafter: accession) but which up to and including 30 April 2004 were not released into free circulation.

(2) For the purposes of the implementation of this Article, the following terms shall have the following meanings:

- "Community" shall mean the territory of the Member States of the European Community prior to 1 May 2004, as defined in the legislation of the European Community or in Article 1 of this Act;
- "new Member States" shall mean the territory of states which acceded to the European Community under the treaty signed on 16 April 2003;
- "enlarged Community" shall mean the territory of the Member States of the European Community after the accession of the new Member States.

(3) If goods were imported into the territory of Slovenia prior to the date of accession and a temporary importation procedure with full exemption from payment of duties or one of the procedures from the first paragraph of Article 32 of this Act was initiated for such goods and was not completed by the date of accession, such goods shall, until the aforementioned procedure is completed, be treated in accordance with the VAT

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regulations in force at the time when the procedure for such goods was initiated.

(4) If a customs transit procedure was initiated for goods prior to the date of accession and was not completed by the date of accession, such goods shall, until the aforementioned procedure is completed, be treated in accordance with the VAT regulations in force at the time when the customs transit procedure was initiated.

(5) If it is determined in the procedure that the goods are in free circulation in Slovenia or within the Community, the following shall also be

treated as importation of goods within the meaning of point 1 of Article 11 of this Act:

- the removal, including the illegal removal, of goods from the temporary importation procedure initiated prior to the date of accession in accordance with the conditions from the second paragraph of this Article;
- the removal, including the illegal removal, of goods from one of the procedures from the first paragraph of Article 32 of this Act which was initiated prior to the date of accession in accordance with the conditions from the third paragraph of this Article;
- the discharge of the procedure from the fourth paragraph of this Article, which was initiated prior to the date of accession in one of the new Member States for the purpose of supply of goods for consideration effected in such Member State prior to the date of accession by a taxable person in the course of his activity;
- every irregularity or violation committed during the transit procedure from the fourth paragraph of this Article, provided that the conditions from the previous indent are met.

(6) If a recipient of goods, which were supplied to him prior to the date of accession in one of the new Member States or within the Community, uses these goods after the date of accession in Slovenia, this use shall be deemed to be importation of goods within the meaning of point 1 of Article 11 of this Act, provided the following conditions are met:

- the supply of such goods was exempt from VAT or would be exempt from VAT in accordance with the provisions equivalent to the provisions from points 1 or 2 of Article 31 of this Act;
- the goods were not imported into Slovenia prior to the date of accession.

(7) In cases from the fifth paragraph of this Article, the place of importation shall be the Member State on the territory of which the procedure initiated prior to the date of accession is discharged.

(8) Notwithstanding Article 20 of this Act, importation of goods in terms of the fourth and fifth paragraph of this Article shall be terminated without the occurrence of a chargeable event if:

- the imported goods are re-exported from the enlarged Community, or
- the imported goods from the first indent of the fifth paragraph of this Article are returned to the Member State from which they were exported, provided that the goods are returned to the person who had initially exported them. This provision shall not apply to means of transport;
- means of transport temporarily imported in accordance with the first indent of the fifth paragraph of this Article are acquired or imported prior to the date of accession and taxed in accordance with the general taxation regulations in a new Member State or a Member State of the Community or were not subject to a VAT exemption or a VAT

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refund due to export.

The condition from the previous indent is deemed to have been met if the means of transport was used for the first time prior to 1 May 1996 or if the amount of VAT that would be due by reason of the importation is below SIT 2,500.

Article 67

(implementation of point 2 of the second paragraph of Article 11a)

The value of acquisitions from point 2 of the second paragraph of Article 11a of this Act in 2004 shall be the value of all acquisitions of an individual taxable person, established on the basis of data from customs declarations for release of goods into free circulation in 2003 or from 1 January up to and including 30 April 2004. The value of acquisitions for a period after 1 May 2004 shall be established on the basis of bookkeeping data of a taxable person.

Article 68

(implementation of the fourth paragraph of Article 58)

(1) The tax authority shall prior to 1 May 2004 issue, on official duty, a VAT identification number to every taxable person, to whom prior to 1 May 2004 was issued the decision on entering his VAT registration into the tax register.

(2) It shall be deemed that the taxable person from the first paragraph of this Article is identified for VAT purposes as from 1 May 2004.

Article 69

(implementation of the third paragraph of Article 15a)

The value of supplies from the third paragraph on Article 15a of this Act in 2004 shall be determined with regard to the total value of supplies of an individual taxable person, established on the basis of data from his customs declarations for export or re-export of goods into Slovenia in 2003 or from 1 January up to and including 30 April 2004. The value of supplies for the period after 1 May 2004 shall be established on the basis of bookkeeping data of a taxable person with regard to supplies of goods into Slovenia.

Article 70

(implementation of the third paragraph of Article 36)

A taxable person for whom, in accordance with the third paragraph of Article 36 of this Act, the prescribed tax period shall be a calendar semester or calendar quarter and who will after 1 May 2004 effect intra-Community acquisition or supplies of goods shall enclose to his VAT return separate data with regard to tax liability referring to the part of the tax period up to and including 30 April 2004 and the part of the tax period after 1 May 2004.

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(reporting period)

The first reporting period from Article 39a of this Act shall be, for a taxable person who after 1 May 2004 supplies goods to taxable persons identified for VAT purposes in other Member States, the period from 1 May 2004 to 30 June 2004.

Article 72

(offences until 1 January 2005)

(1) Until 1 January 2005, a natural person who commits an offence in relation

to an independent performing of activity shall be fined with a penalty ranging from SIT 300,000 to SIT 5,000,000, for offences laid down in Article 61 of this Act.

(2) Until 1 January 2005 a legal person shall, for offences laid down in Article 61 of this Act, be fined with a penalty ranging from SIT 300,000 to SIT 6,000,000, while a person in charge, representing the legal person, who commits an offence laid down in Article 61 of this Act, shall be fined with a penalty ranging from SIT 100,000 to SIT 500,000.

(3) Until 1 January 2005 a person from the fifth paragraph of Article 46 of this Act shall be fined with a penalty ranging from SIT 50,000 to SIT 450,000 for an offence laid down in the third paragraph of Article 61 of this Act.

(4) Until 1 January 2005 a natural person who commits an offence in relation to an independent performing of activity shall be fined with a penalty ranging from SIT 300,000 to SIT 12,000,000 for offences laid down in Article 62 of this Act.

(5) Until 1 January 2005 a legal person shall, for offences laid down in Article 62 of this Act, be fined with a penalty ranging from SIT 1,000,000 to SIT 18,000,000, while a person in charge, representing the legal person, who commits an offence laid down in Article 62 of this Act, shall be fined with a penalty ranging from SIT 200,000 to SIT 1,000,000.

(6) The provision of Article 65 of this Act shall begin to apply on 1 January 2005.

Article 73

(application of regulations)

Until the day this Act begins to apply the Value Added Tax Act (Official Gazette RS, No. 89/98, 17/2000 – Constitutional Court Decision, 30/01,103/01 – ZIPRS0203, 67702 and 30/03 – Constitutional Court Decision) and regulations issued pursuant thereto shall apply.

Article 74

(beginning of validity and application)

This Act shall enter into force on the fifteenth day following its publication in the Official Gazette of the Republic of Slovenia and shall apply from 1 May 2004, except for the provision of Article 68 of this Act, which shall apply from the date on which this Act enters into force.

The Act Amending the Value Added Tax Act (VAT-D) (Official Gazette RS, No. 45/04) lays down the following transitional and final provisions: VAT Act – consolidated text

TRANSITIONAL AND FINAL PROVISIONS

Article 12

(1) The provisions of Articles 2 to 6 of this Act shall begin to apply on 1 January 2005, while provisions of Article 7 of this Act shall begin to apply on the day following the publishing of an announcement of an arrangement on concluded consultation procedure provided for in Article 29 of the Sixth Council Directive on the harmonization of the laws of the Member States

relating to turnover taxes – Common system of value added tax: uniform basis of assessment (77/388/EEC) with amendments.

(2) The minister responsible for finance shall publish the announcement from the preceding paragraph in the Official Gazette of the Republic of Slovenia.

Article 13

This Act shall enter into force on the day following its publication in the Official Gazette of the Republic of Slovenia.

The Act Amending the Value Added Tax Act (VAT-E) (Official Gazette RS, No. 114/04), lays down the following final provision:

Article 5

This Act shall enter into force on the day following its publication in the Official Gazette of the Republic of Slovenia and shall apply from the first day of the month following the day of its enforcement.



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