**TAX REFUND TO TAXABLE PERSONS ESTABLISHED IN SLOVENIA MADE IN ANOTHER MEMBER STATE AND TAX REFUND TO TAXABLE PERSONS ESTABLISHED OUTSIDE SLOVENIA MADE IN SLOVENIA**

**Detailed description**

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1.0 INTRODUCTION

An essential characteristic of the value added tax is neutrality. Its neutrality should be guaranteed to all taxable persons, including to taxable persons established in Slovenia by other Member States and to taxable persons established outside Slovenia by Slovenia. Neutrality to taxable persons not established in the Member State of refund is ensured by means of a refund.

VAT refund procedures take place in the Member State in which VAT was paid. The amount of VAT to be refunded is determined in accordance with VAT deduction rules applicable in the Member State in which the costs were incurred. In addition, the existence of reciprocity is determined in non-EU Member States.

In Slovenia, administrative procedure is conducted in the Slovenian language. The Slovenian language is used for claims, decision, minutes, official notes and other writings and all procedural acts performed.

The Ljubljana Financial Office is responsible for dealing with VAT refund claims submitted by taxable persons established in another Member State or in a non-EU Member State.

The procedure for VAT refund to taxable persons not established in the Member State of refund but established in another Member State was updated by [Council Directive 2008/9/EC](http://eur-lex.europa.eu/legal-content/SL/TXT/PDF/?uri=CELEX:32008L0009&qid=1421181568683&from=SL8) of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in [Directive 2006/112/EC](http://eur-lex.europa.eu/legal-content/SL/TXT/?qid=1484123059953&uri=CELEX:02006L0112-20160601). The main purpose of the Directive was to reduce the administrative burden to tax administrations and to taxable persons established outside the Member State of refund. The update started to apply on 1 January 2010. Taxable persons established in another Member State can thus claim a VAT refund in the Member State of refund by submitting a VAT refund request through the electronic portal in the Member State which issued the VAT identification number (hereinafter: VAT ID number) or the tax reference number under which taxable persons requests a refund.

Non-EU Member States are not subject to the uniform EU rules, and each Member State has regulated this area in its own way in accordance with the [Thirteenth Council Directive 86/560/EEC](http://eur-lex.europa.eu/legal-content/SL/TXT/PDF/?uri=CELEX:31986L0560&qid=1421181682635&from=SL). As a consumption state, Slovenia prescribed an electronic method for submitting VAT refund claims by taxable persons established in a non-EU Member State.

Taxable persons established in Slovenia must inquire about the refund method for the VAT paid in a non-EU Member State with the tax authorities of such Member States.

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2.0 VAT REFUND TO TAXABLE PERSONS ESTABLISHED IN SLOVENIA MADE IN ANOTHER MEMBER STATE

2.1 Conditions for VAT refund

A taxable person established in Slovenia may file an claim for the refund of the VAT paid on good and services in another Member State by electronic means through the eDavki system. A taxable person may claim the refund of the same VAT for which the taxable person meets the refund conditions according to the laws of the Member State of refund.

The Financial Administration of the Republic of Slovenia (hereinafter: FURS) shall send the received VAT refund request to the competent authority of the refunding Member State unless during the refund period

* the applicant is not a taxable person identified for VAT purposes in Slovenia;
* the applicant supplies only goods and services which are exempt from VAT with no right to deduct VAT pursuant to the Value Added Tax Act (ZDDV-1)[[1]](#footnote-1);
* claims exemption from VAT for small taxable persons (the taxable turnover in the past 12 months does not exceed or is not expected to exceed EUR 50,000 and has therefore not been identified for VAT purposes in Slovenia);
* claims only the right to flat-rate compensation but is not identified for VAT purposes in Slovenia.

The tax authority shall notify the applicant by electronic means of its decision not to send the request for refund to the refunding Member State.

Taxable persons established in Slovenia may authorise other persons to submit a VAT refund claim in another EU Member State (authorised persons). In order to submit a claim for refund, an authorised person needs a qualified [digital certificate](https://edavki.durs.si/EdavkiPortal/OpenPortal/pages/registration/DigicertWhatis.aspx) to access to the electronic eDavki system. Foreign natural persons can obtain a qualified digital certificate if they have a [tax](https://www.fu.gov.si/en/taxes_and_other_duties/work_with_us/entry_into_the_tax_register_and_tax_number?type=atom%27a%3D0%3D6234cdc9a1307b6c828a0e9e709598f820za%20centralno%20pomo%C3%84%C2%8D%20uporabnikom20za%2C1817) and a [registration number](https://e-uprava.gov.si/en) assigned to them in Slovenia.

Taxable persons who authorise other persons to file a VAT refund claim in another EU Member State must also fill out a [special authorisation form](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageB.aspx?category=pooblascanje) which is specifically designed for eDavki system. A taxable person established in Slovenia may also have several authorised representatives; however, only a single authorised person may file a VAT refund claim for individual EU Member States in a particular period.

The extent of the authorisation determined by the authorising party in the aforementioned form may relate to the completion of documents, to the signature and to the submission of documents, to the examination of the submitted documents and to the duration of the authorisation. The authorisation to submit a VAT refund claim in another Member State may be restricted in time, but cannot be limited to the submission of the application for a particular Member State alone. As a result, this means that when a taxable person authorises more than one person to file a VAT refund claim in another Member State, all authorised persons will be allowed to inspect all the submitted documents, including the documents not submitted by them.

Despite the fact that the authorisations granted to various authorised persons are restricted in time, the authorised persons may inspect all the submitted documents.

2.2 VAT refund claim

Taxable persons established in Slovenia shall file a VAT refund claim in another Member State on the [VATR-APP](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=vracilo_ddv_druga_clanica_podjetja) form. Taxable persons may attach to their claims copies of invoices on the basis of which a VAT refund is claimed in a Member State and an authorisation for representation if they are represented by an authorised person. The maximum size of the attached documents is 5 Mb. The permitted formats of attachments are pdf, jpeg, tiff and zip. It is recommended that copies should be made and saved in a file in advance since the attachment should be made to the claim itself and not sent separately as own document.

The applicant's claim for the refund of VAT charged in another Member State should include following information:

1. **Information about the document:**

* original/corrigendum;
* country;
* the period of refund for which the claim is made.

1. **The identification part of the claim:**

* the name and full address of the applicant;
* the VAT identification number or tax reference number of the applicant;
* the telephone number and email address for contact purposes;
* the name and full address of the authorised person (if any);
* the VAT identification number or tax reference number of the authorised person;
* the telephone number and email address of the authorised person;
* a description of the applicant's business activity;
* a statement that, during the refund period, the applicant supplied no goods or services which could be considered to have been supplied in the State of refund, that the claimed refund amounts were not incorrectly charged according to the laws of the Member State of refund and that the claimed refund amounts are not the amounts charged on VAT exempt or VAT exemptible supplies,[[2]](#footnote-2)
* information about the bank account: IBAN, BIC code and the holder of the bank account (applicant or authorised person);
* information about the deductible proportion;
* data on imports.

1. **The transaction part of the claim (information about individual invoices or import documents)**

* the name and full address of the supplier;
* VAT identification number acquired by the supplier in Slovenia, except for import;
* the date and number of invoice or import document;
* the taxable amount and the VAT amount expressed in EUR;
* the amount of deductible VAT expressed in EUR;
* the deductible proportion expressed in percent;
* type of acquired goods or services marked by statutory codes and sub-codes applied in Slovenia.

The Member State of refund may request the applicant to submit a request together with a copy of the invoice or import document if the tax base indicated on the invoice or on the import documents is at least EUR 1000 or in the equivalent amount in the national currency, and, in the event of a fuel invoice, EUR 250 or in the equivalent amount in the national currency.[[3]](#footnote-3)

2.3 The refund period and the deadline for submission of claims

The minimum amount of VAT for which a refund may be claimed for a specific period is:

* + EUE 400 when the request relates to a refund period which is shorter than one calendar year but not shorter than three months;
  + EUR 50 when the request relates to a refund period of one calendar year or to the remaining portion of a calendar year.

VAT refund claims must be submitted by 30 September following the expiry of the calendar year in which VAT is charged. A request shall be deemed to be submitted if the taxable person provides all information required by the refunding Member State. The refunding Member State is the Member State in which VAT is charged to a taxable person established in Slovenia for goods or services supplied to him by other taxable persons within such Member State of for imports of goods into such Member State.

Taxable persons submitting VAT refund claims through the eDavki system may receive two warnings when they click on the "Submit Claim" button:

* material errors and warnings: a list of all non-critical errors occurring in a document. The taxable persons' attention is particularly drawn to the fact that they may submit a document containing material errors by selections the "Continue" button, which means that taxable persons may submit a claim despite the errors, which may result in a rejection of the claim by the refunding Member State;
* critical material errors and warnings: a list of all critical errors occurring in a document. The taxable persons' attention is particularly drawn to the fact that a document with critical material errors cannot be submitted. This means that taxable persons must first remedy the critical errors and only then proceed to submitting the claim.

The Member State to which a VAT refund claim was submitted (hereinafter: the Member State of refund) confirms the receipt of the claim, about which the taxable person is notified via the eDavki portal on a VATR-APPR form (confirmation of receipt of the VAT refund claim by another EU Member State). The deadline for decision on the claim starts to run on the date of receipt thereof.

An example of confirmation of receipt of a VAT refund claim by another EU Member State:

|  |  |
| --- | --- |
| Reference number | SI2018000000XXXX |
| Version | 2018-10-30T13:25:26 |
| State | BE |
| Date of receipt | 2018-10-30T00:00:00 |

|  |  |
| --- | --- |
| Claim refusal details: | |
| Reason for refusal code |  |
| Description of the reason |  |
| Version |  |
| Additional information |  |

2.4 Deadline for decision

The deadline for decision depends on whether or not the Member State of refund requests additional information from the applicant. If the Member State of refund does not request additional information from the applicant, the decision on the claim is to be made within four months of receipt of the claim.

If the Member State of refund requests additional information from the applicant in accordance with Article 20 of [Council Directive 2008/9/EC](http://eur-lex.europa.eu/legal-content/SL/TXT/PDF/?uri=CELEX:32008L0009&qid=1421181568683&from=SL8), the deadline for decision is six months of receipt of the claim.

in accordance with Article 21 of [Council Directive 2008/9/EC](http://eur-lex.europa.eu/legal-content/SL/TXT/PDF/?uri=CELEX:32008L0009&qid=1421181568683&from=SL8), the Member State of refund may also request the applicant to provide other additional information. In this case, claim must be decided within eight months of receipt.

In accordance with Article 26 of [Council Directive 2008/9/EC](http://eur-lex.europa.eu/legal-content/SL/TXT/PDF/?uri=CELEX:32008L0009&qid=1421181568683&from=SL8), the Member State of refund owes the applicant interest on the refund amount if the refund is made after the expiry of the deadline for payment referred to in Article 22(1).

2.5 Decision, appeal and other documents received by the eDavki portal

In the event of some technical deficiencies of the claim, the Member State of refund may reject the claim by a validation report, about which taxable persons are notified through the eDavki portal by VATR-APP form (validation report).

An example of validation report showing that invoice numbers contained in the claim are duplicated:

|  |  |
| --- | --- |
| Type of form | VATRefundApplication |
| Reference number | SI201700000XXXXX |
| Decision | Rejected |

|  |  |  |
| --- | --- | --- |
| Type | –-200 | Cannot be processed due to a semantic error. |
| Sub-type | –-11225 | The reference number of purchases (the number of the invoice or import document) has been duplicated for a supplier. |
| Note | The purchases reference number has been duplicated for a supplier (see SequenceNumbers: 439, 442, 446, 468). |  |

The Member State of refund draws up a validation report communicating to taxable persons the errors found in the VAT refund claim received. In such cases, the VAT refund claim is not deemed to have been submitted, and the taxable person must submit a corrected claim under the same reference number. A VAT refund claim is deemed to have been submitted when all errors have been eliminated and the Member State of refund sends an acknowledgement of receipt of a claim for the refund of VAT in another EU Member State – VATR-APPR form. An example of the acknowledgement of receipt is shown in Section 2.3.

Taxable persons may submit corrected claims via the eDavki portal for all periods for which claims have already been submitted and for which no decision has yet been received. No invoices or import documents may be added to the corrected claim. The existing basic information, information from invoices may be edited in or deleted from VAT refund claims (information about supplies and suppliers, goods descriptions, codes and sub-codes, etc. may also be corrected).

The Member State of refund shall notify the applicant of its decision. The decision shall be served via the electronic portal of the Member State of the applicant’s establishment (in our case Slovenia). If the Member State of refund decides to serve its decision through FURS, the applicant will be notified via the eDavki portal – VATR-APPDform (Decision on VAT refund claim in another EU Member State). The notification of the arrival of the document will be send to the taxable person and to the representative through the email address specified in the VAT refund request (VATR-APP form).

The applicant or a person authorised by him/her~~,~~ must first receive the decision and sign it electronically – digital signature acknowledging the receipt of the document – whereupon he/she may inspect and print it out. The decision is a legal act of the State which decided on the VAT refund claim. In the event of partially or fully rejected VAT refund claims, the decision includes codes with a statement of grounds for rejection).

**Grounds for rejection** [[4]](#footnote-4)**:**

In the case of a full rejection of a refund claim, the grounds for rejection are numbered from 1 to 9 and have the following meanings:

1 = the refund period is invalid;

2 = the total amount claimed is less than the minimum permitted amount for the indicated period of time;

3 = a description of business activity is required at the four-digit level of the NACE code;

4 = information about the indicated bank account is incomplete or incorrect;

5= your business activities require an indication of the proportion of the deductible amount;

6 = the verification has shown that you were engaged in the supply of goods or services in the territory of the Republic of Slovenia, which is not subject to tax relief provided by EU legislation (Article 3b of Council Directive 2008/9/EC);

7 = the verification has shown that you have a permanent establishment in the territory of the Republic of Slovenia, through which you carry out your business activities (Article 3a of Council Directive 2008/9/EC);

8 = the application was not received within the permitted period of time;

9 = the application has to include a request for refund for the entire year or for a calendar quarter. The application must be submitted on the expiry of the refund period, and the application has been submitted in advance.

In the case of a partial rejection of a refund claim, the grounds for rejection are numbered from 20 to 99 and have the following meanings:

20 = the claim for refund has already been considered in another VAT refund application;

21 = the currency indicated is not the national currency;

22 = a sub-code indicating the type of acquired goods or services is required;

23 = in the event of use of the code "10" referred to in paragraph one of this Article, an accurate definition of the type of goods and services is required;

24 = goods or services were not acquired in the territory of the Republic of Slovenia;

25 = goods or services were not imported into the territory of the Republic of Slovenia;

40 = the supplier's VAT identification number or tax reference number is unknown or was inactive on the indicated date;

41 = the name and the address of the supplier do not match the name and the address relating to the VAT identification number or to the tax reference number;

42 = the supplier information does not match that indicated in the import document/invoice;

60 = a copy of import document/invoice is required;

61 = the original import document/invoice is required, but it was not submitted in due time;

62 = the import document/invoice has been found to be forged;

63 = the copy of import invoice/document is illegible;

64 = one or more invoices have been issued without specifying the refund applicant's name and address;

65 = one or more invoices are not considered valid. Invoices should contain the name, the VAT ID number and the address of the seller and of the buyer of the goods, a description of the transaction, the tax base, the VAT rate, the invoice number, and the place and date of invoice (except for simplified invoices);

66 = transactions are included in a special scheme for travel agents under which no VAT is deducted;

67 - the applicant provides financial services that are subject to exemption from VAT. No input VAT is refunded for VAT exempt activities;

68 = one or more invoices or import documents relate to a period other than that indicated in the application for refund. The application has been filed for a particular period of time (1T, 2T, 3T or a year); no input VAT has been taken into account for other periods;

70 = additional information were requested but were not sent in due time;

80 = the deductible proportion indicated in the claim is incorrect in comparison with the information obtained from the competent body of the Member State of establishment of your company;

81 = the tax base and/or the VAT amount indicated in the claim are different from those indicated in the import document/invoice;

82 = the claimed amount does not correspond to the legal amount of VAT;

83 = the type of goods and services do not justify a VAT refund for the indicated business activities;

84 = the code or sub-code is incorrect with regard to the import document/invoice data;

85 = the deductible VAT amount is limited to a specific level depending on the type of goods and services;

95 = the VAT refund claim has been partly evaluated (the decision is not final);

99 = other.

A taxable person may lodge an appeal against the decision with the competent body of the Member State of refund, in the form and within the time limit valid in that Member State. Taxable persons may address any further questions to the body that issued the decision.

Important notice:  the rules of the Member State of refund are applied to the services of decisions and filing appeals against decisions and not of Slovenia. More information is available on the European Commission’s website: <https://ec.europa.eu/taxation_customs/taxation-1/value-added-tax-vat/eu-country-specific-information-vat_en>. Any further questions should be send to the decision maker.

Taxable persons should indicate the percentage of the deductible proportion in their requests filed through the electronic portal in Slovenia if they are not entitled to a full VAT deduction for acquisition of goods and services in Slovenia. If there is a change in a taxable person's percentage of the deductible proportion after having filed a refund claim or after having received the refund decision, the taxable person shall communicate the new deductible percentage for a specific calendar year via the eDavki portal by using the [VATR-PRA](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=odbitni_delez_podjetja) form. The State of establishment (Slovenia) must send the application for adjusting the deductible proportion to all Member States, which must then notify the taxable persons of the receipt of the application. These notices are received by taxable person through the eDavki portal – VATR-PRAR form (acknowledgement of receipt of the application for adjusting the deductible proportion of VAT).

A sample of the acknowledgement of receipt of the application for adjusting the deductible proportion of VAT:

|  |  |
| --- | --- |
| Reference number | SI201700000XXXXX |
| State | LR |
| Date of receipt | 2018-04-09T00:00:00 |

The application for the adjustment of the deductible proportion of VAT is decided upon by the tax authority of the Member State of refund within the time limits and under the conditions valid in that Member State. The court shall notify the taxable person of its decision. If a Member State's decision is communicated through the Member State of establishment of the applicant, taxable persons established in Slovenia are notified of the decision via the eDavki portal, by means of the VATR-PRAD form (Decision granting the application for adjusting the deductible proportion of VAT).

If a taxable person does not receive the decision of the Member State of refund (neither through the eDavki portal nor by post), the taxable person is advised to inquire about the status of his or her application in the Member State of refund.

3.0 VAT REFUND TO TAXABLE PERSONS ESTABLISHED IN SLOVENIA MADE IN A NON-EU MEMBER STATE

Taxable persons established in Slovenia cannot claim the refund of foreign VAT by VAT-O return, but must request a VAT refund directly from s non-EU Member State in which they were charged with VAT by filing a VAT refund claim.

The VAT refund procedure is laid down by regulations of the non-EU Member State in which the taxable person was charged with VAT and is the responsibility of the tax authority of such non-EU Member State. Taxable persons must obtain concrete information regarding the submission of claims and the procedure for deciding on claims from the competent State. Some States may have restrictions on the refund of VAT charged on certain goods or services (such as food, fuel, accommodation, consulting services, participation in trade fairs, etc.). VAT refund procedures in most non-EU Member States are based on reciprocity agreements with Slovenia, referred to in Section 5.0 hereof.

4.0 VAT REFUND TO TAXABLE PERSONS ESTABLISHED IN ANOTHER MEMBER STATE

4.1 Conditions for VAT refund

A claim for refund shall mean a claim for refund of VAT which is charged in Slovenia to a taxable person established in another Member State for goods or services supplied to him or her by other taxable persons within the territory of Slovenia, or for imports of goods into Slovenia.

In accordance with Articles 74 and 74 a) of [the ZDDV](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701)-1, a taxable person established in another Member State shall be entitled to a VAT refund in the following cases:

1. if at the time of refund he or she had no place of establishment or fixed establishment through which he carried out his business transactions or if he or she had no such place of establishment or fixed establishment or he had no permanent address or usual residence in Slovenia;

2. at the time of refund he or she supplied no goods or services which might be deemed to be a supply performed in Slovenia, except for the following transactions:

* transport services and related ancillary services exempt from VAT pursuant top point 12 of Article 50, Articles 52 and 53, points a), b), c) and d) of paragraph one of Article 54, Article 55 or Articles 57 and 58 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701)[[5]](#footnote-5);
* supplies of goods and services to a recipient of goods and services who is [[6]](#footnote-6)liable to pay tax pursuant to points 2, 3 and 4 of paragraph one and paragraph three of Article 76 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701)

3. when the acquired goods and services are used for the following transactions:

* transactions referred to in points a) and b) of paragraph two of Article 63 of [the ADDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701),
* transactions for which the recipient is liable to pay VAT pursuant to points 2, 3 and 4 of paragraph one and paragraph three of Article 76 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701)[[7]](#footnote-7),

4. if the refund relates to the amounts of VAT for which a taxable person established in Slovenia could claim a VAT deduction pursuant to [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701).

A taxable person established in another Member State shall not be entitled to a VAT refund for the purchase of[[8]](#footnote-8):

* yachts and boats intended for sport and recreation, fuels, lubricants, spare parts and services which are closely linked thereto, other than vessels used for transport of passengers and goods, leasing, renting and resale;
* aircraft, fuels, lubricants, spare parts and services which are closely linked thereto, other than aircraft used for transport of passengers and goods, leasing, renting and resale;
* passenger cars and motorcycles, fuels, lubricants, spare parts and services which are closely linked thereto, other than vehicles used for transport of passengers and goods, leasing, renting and resale, vehicles used in driving schools for the provision of the driver's training programme in accordance with the regulations in force and combined vehicles for carrying out an activity of a public line and special line transport, and special vehicles adapted exclusively for the transport of deceased people;
* entertainment expenses (where entertainment expenses shall include only the costs of entertainment and amusement during business and social contacts);
* expenses for meals (including drinks) and accommodation expenses, except expenses incurred by a taxable person in connection with these supplies in the ordinary course of his business.

A taxable person established in another Member State shall not be entitled to a refund of the VAT:

* which has been calculated incorrectly,
* for the supply of goods which is exempt or may be exempted from VAT.[[9]](#footnote-9)

4.2 VAT refund claim

A taxable person established in another Member State (hereinafter: applicant) shall claim a VAT refund in Slovenia by submitting a VAT refund request through the electronic portal in the Member State which issued the VAT identification number or the tax reference number under which the taxable person requests a refund. All claims are assigned a reference number which is composed of the prefix of the Member State and of a numerical code determined by the Member State of the applicant.

The applicant may authorise another person to file claims and represent him or her in the refund claim procedure. There is no prescribed representation authorisation form; however, the authorisation shall contain clear data of the person granting the authorisation and of the authorised person (as indicated in the claim for refund), an indication that the authorisation is issued for the purposes of representation in VAT refund claim procedures in Slovenia, the beginning and the end of the validity of the authorisation (it may also be valid until cancelled), the date and place of issue of the authorisation and the signature of the person granting the authorisation. If the person granting the authorisation wants the amount of VAT refund to which he or she is entitled to be returned to the account of the authorised person, this must be expressly indicated in the authorisation. More detailed provisions on granting the authorisation are contained in Articles 53 to 61 of the [General Administrative Procedure Act (ZUP)](http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1603). The authorisation must be attached as an annex to the claim for refund.

The applicant's claim for the refund of VAT charged in Slovenia should include following information:

1. **The identification part of the claim:**

* the applicant's name and full address;
* the applicant's VAT identification number or tax reference number;
* the applicant's email address;
* the name and full address of the authorised person (if any);
* the VAT identification number or tax reference number of the authorised person;
* the e-mail address of the authorised person;
* a description of the applicant's business activity;
* the refund period for which the request is made;
* a statement that, during the refund period, the applicant supplied no goods or services which could be considered to have been supplied in Slovenia, except transactions referred to in point b) of paragraph one of Article 74 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701);
* information about the bank account: IBAN, BIC code and the holder of the bank account (applicant or authorised person);

1. **The transaction part of the claim (information about individual invoices or import documents):**

* the name and full address of the supplier;
* the VAT identification number acquired by the supplier in Slovenia, except for import;
* the date and number of invoice or import document;
* the taxable amount and the VAT amount expressed in EUR;
* the amount of deductible VAT expressed in EUR;
* the deductible proportion expressed in percent;
* the type of acquired goods or services marked by statutory codes and sub-codes applied in Slovenia.

The applicant must also submit copies of invoices or import documents with the request if the tax base on the invoice or import document totals at least EUR 1000 or if the tax base on the invoice for fuel totals at least EUR 250.

The codes for the type of acquired goods and services indicated in the refund claim and applied in Slovenia are the following[[10]](#footnote-10):

1. fuel:
   1. fuel for vehicles the maximum permissible weight of which exceeds 3500 kg, except for vehicles for the carriage of passengers for reward,
   2. fuel for vehicles the maximum permissible weight of which does not exceed or equals 3500 kg, except for vehicles for the carriage of passengers for reward,
   3. fuel for vehicles for the carriage of passengers for reward.
2. Hiring of means of transport:
   1. rental of vehicles the maximum permissible weight exceeds 3500 kg, except vehicles for the carriage of passengers for reward,
   2. rental of vehicles the maximum permissible weight does not exceed or equals 3500 kg, except vehicles for the carriage of passengers for reward,
3. expenditure on the purchase of motor vehicles (except for transport of goods and services referred to under codes nos. 1 and 2):
   1. expenditure on vehicles the maximum permissible weight of which exceeds 3500 kg, except vehicles for the carriage of passengers for reward,
   2. expenditure on vehicles the maximum permissible weight of which does not exceed or equals 3500 kg, except vehicles for carriage of passengers for reward,

3.2.5 other expenditure on vehicles the maximum permissible weight of which does not exceed or equals 3500 kg, except vehicles for carriage of passengers for reward.

1. Motorway tolls and road user charges:
   1. motorway tolls for vehicles the maximum permissible weight of which exceeds 3500 kg, except vehicles for the carriage of passengers for reward,
   2. motorway tolls for vehicles the maximum permissible weight of which does not exceed or equals 3500 kg, except vehicles for the carriage of passengers for reward,
   3. motorway tolls for vehicles for the carriage of passengers for reward.
2. Travel expenses such as taxi fares and public transport fares
3. accommodation and subsistence
4. food, drink and restaurant services
5. admission fees to trade fairs and exhibitions
6. expenditure on luxury items, entertainment and recreation
   1. purchase of tobacco products
7. Other:

10.1. tools

10.2 repair within guarantee period

10.3 educational services

10.4 work on property

10.4.1 work on real property

10.4.3 work on movable property except property referred to under code no. 3

10.5 purchase of rental of property

10.5.1 purchase or rental of real property

10.5.4 purchase or rental of movable property except property referred to under code

no. 2

10.9 participation in trade fairs and seminars, educational or training events

10.9.1 participation in trade fairs

10.9.2 participation in seminars

10.10 flat-rate compensation for livestock and agricultural products

A refund claim shall be deemed to have been submitted if it contains all the aforementioned information.

The applicant may submit a correction of the already submitted claim. The correction shall not contain any new invoices. Only the information contained in the original claim is permitted. Once the decision is issued, no correction is allowed, but an appeal may be lodged against the decision.

In the event of errors identified in the claim, the applicant shall receive a validation report[[11]](#footnote-11). This is an email about the errors identified in a refund claim received from a Member State. If an applicant receives a validation report, the refund claim shall not be considered to have been filed. In this case, the applicant must correct the errors listed in the validation report and submit a corrected claim for refund.

4.3 The refund period and the deadline for submitting claims

Requests for refund may relate to the following:

* purchases of goods and services for which invoices were issued during the refund period, provided that VAT became chargeable before or on the invoice date, or for which the liability to charge VAT was incurred during the refund period, provided that the invoice had been issued before the date when VAT became chargeable;
* import of goods during the period of refund; and
* invoices or import documents not included in any earlier request for refund and concerning transactions completed during the calendar year in question.

A request for refund may be made for the period of refund which shall not be shorter than three months of a calendar year and not longer than a calendar year. A request may also relate to a period shorter than three calendar months provided that this period represents the remainder of a calendar year.

[The ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701) determines the minimum amount of VAT for which a refund may be claimed:

* + EUR 400 when the request relates to a refund period which is shorter than one calendar year but not shorter than three months;
  + EUR 50 when the request relates to a refund period of one calendar year or to the remaining portion of a calendar year.

VAT refund claims must be submitted by no later than 30 September following the expiry of the calendar year in which VAT is charged. If the deadline expires on a non-working day, then the deadline shall not expire on the first working day that follows. This is due to two reasons:

* + the system of refunds is fully electronic and there is no need for rescheduling the deadlines,
  + the system of refunds is an EU-wide procedure and the refunding Member State might not take into account the deadline rescheduled in a Member State of establishment (due to a public holiday in that Member State).

4.4 Deadline for decision

Upon receipt of an electronic claim for VAT refund, Slovenia as the Member State of refund notifies the applicant by electronic means of the date of receipt of the claim without delay. The application receipt consists of a reference number of the claim and the time stamp of the Member State of establishment and of the time stamp of receipt of the claim, which then Slovenia as the refunding Member State sends to the electronic portal of the Member State of application.

The tax authority shall decide on the claim within four and within no more than eight months of receipt thereof (time stamp of receipt by Slovenia).

If the tax authority considers that there is insufficient information available to decide on the claim for refund, it may, within four months of receipt of the claim, require the applicant or the competent authority of the Member State of establishment to provide additional information in electronic form. When additional information is required from other persons, the request for information shall be sent by electronic means only where such electronic means is available to the request recipient. It shall send the request for additional information to the email address of the applicant specified in the refund claim or to the email address of the competent tax authority of the Member State of establishment. The request for additional information shall be deemed to have been served on the day on which the tax authority receives the notification that the email has been received, but at the latest on the fifteenth day following the date the request was sent.

If the tax authority has reasonable doubts about the validity and regularity of a particular claim for refund, it may request the applicant to submit the original or a copy of invoice or import document. The request recipient shall provide the tax authority with additional information within one month of receipt of the request. In this case, the tax authority decides on the refund claim two months of the date of receipt of the required additional information, or within two months of the date of receipt of the request for additional information by the recipient if the tax authority’s request remains unanswered. The time limit for deciding on the claim as a whole or in part is in all circumstances at least six months from the date of receipt of the request for refund by the tax authority.

Where the tax authority requests further additional information besides the information specified in the preceding paragraphs, it decides on the claim for refund within eight months of receipt of the claim at the latest.

4.5 Decision and appeal

The statement of reasons for the decision to refund VAT to taxable persons established in another Member State may only include a short explanation of the taxable person's request, legal basis, and, in case of refusal or partial refusal, the reason for refusal.

**Grounds for rejection**[[12]](#footnote-12)**:**

In the case of a full rejection of a refund claim, the grounds for rejection are numbered from 1 to 9 and have the following meanings:

1 = the refund period is invalid;

2 = the total amount claimed is less than the minimum permitted amount for the indicated period of time;

3 = a description of business activity is required at the four-digit level of the NACE code;

4 = information about the indicated bank account is incomplete or incorrect;

5= your business activities require an indication of the proportion of the deductible amount;

6 = the verification has shown that you were engaged in the supply of goods or services in the territory of the Republic of Slovenia, which is not subject to tax relief provided by EU legislation (Article 3b of Council Directive 2008/9/EC);

7 = the verification has shown that you have a permanent establishment in the territory of the Republic of Slovenia, through which you carry out your business activities (Article 3a of Council Directive 2008/9/EC);

8 = the application was not received within the permitted period of time;

9 = the application has to include a request for refund for the entire year or for a calendar quarter. The application must be submitted on the expiry of the refund period, and the application has been submitted in advance.

In the case of a partial rejection of a refund claim, the grounds for rejection are numbered from 20 to 99 and have the following meanings:

20 = the claim for refund has already been considered in another VAT refund application;

21 = the currency indicated is not the national currency;

22 = a sub-code indicating the type of acquired goods or services is required;

23 = in the event of use of the code "10" referred to in paragraph one of this Article, an accurate definition of the type of goods and services is required;

24 = goods or services were not acquired in the territory of the Republic of Slovenia;

25 = goods or services were not imported into the territory of the Republic of Slovenia;

40 = the supplier's VAT identification number or tax reference number is unknown or was inactive on the indicated date;

41 = the name and the address of the supplier do not match the name and the address relating to the VAT identification number or to the tax reference number;

42 = the supplier information does not match that indicated in the import document/invoice;

60 = a copy of import document/invoice is required;

61 = the original import document/invoice is required, but it was not submitted in due time;

62 = the import document/invoice has been found to be forged;

63 = the copy of import invoice/document is illegible;

64 = one or more invoices have been issued without specifying the refund applicant's name and address;

65 = one or more invoices are not considered valid. Invoices should contain the name, the VAT ID number and the address of the seller and of the buyer of the goods, a description of the transaction, the tax base, the VAT rate, the invoice number, and the place and date of invoice (except for simplified invoices);

66 = transactions are included in a special scheme for travel agents under which no VAT is deducted;

67 - the applicant provides financial services that are subject to exemption from VAT. No input VAT is refunded for VAT exempt activities;

68 = one or more invoices or import documents relate to a period other than that indicated in the application for refund. The application has been filed for a particular period of time (1T, 2T, 3T or a year); no input VAT has been taken into account for other periods;

70 = additional information were requested but were not sent in due time;

80 = the deductible proportion indicated in the claim is incorrect in comparison with the information obtained from the competent body of the Member State of establishment of your company;

81 = the tax base and/or the VAT amount indicated in the claim are different from those indicated in the import document/invoice;

82 = the claimed amount does not correspond to the legal amount of VAT;

83 = the type of goods and services do not justify a VAT refund for the indicated business activities;

84 = the code or sub-code is incorrect with regard to the import document/invoice data;

85 = the deductible VAT amount is limited to a specific level depending on the type of goods and services;

95 = the VAT refund claim has been partly evaluated (the decision is not final);

99 = other.

The decision shall be served via the electronic portal of the Member State of the applicant’s establishment, unless the Member State of establishment of the applicant does not provide for the serving of decisions on the taxable person via the electronic portal. The decision shall be deemed to have been served on the fifteenth day from the date it was sent to the electronic portal of the Member State of establishment. If the Member State does not provide for the serving of decisions on the taxable person via the electronic portal, the decision shall be sent to the email address specified in the request. The decision shall be deemed to have been served on the fifteenth day from the date it was sent to that email address.

If the tax authority grants the claim for refund, the refund shall be made no later in 10 working days within four months of receipt of the claim or, if the tax authority requests additional information, within six or eight months of receipt of the claim. The refund shall be paid into the applicant's account in Slovenia or, at the applicant's request, into his or her account in another Member State at his or her own cost.

Late refund interest shall be calculated for the period from the date following the last date for payment up to the date of actual refund, in the amount provided for default interest by the act governing tax procedure. In the event of failure to submit additional information requested by the tax authority, the applicant is not entitled to default interest.

In case of disagreement with the decision, taxable persons may lodge an appeal against it. An appeal against the decision may be filed within thirty days of the date on which the decision is deemed to have been served.

Pursuant to Article 238 of the ZUP, an appeal must be filed in writing or made orally on record. The appeal must indicate the following:

* + the decision that is being challenged;
  + the body that issued the decision;
  + the number and the date of issue of the decision;
  + the grounds for challenging the decision.

Appellants may state in their appeal new facts and new evidence however they must reason why they did not state them in first instance proceedings. New facts and new evidence may be considered as reasons for appeal only if they existed at the time of deciding at first instance and if the party could not justifiably submit or state them at the hearing.

Action to be taken by a first instance body in connection with the appeal is set out in Articles 240 to 245 of the ZUP. If the appeal is not filed by an entitled person, the first instance body will issue a decision rejecting it. If the authority issuing the decision finds the appeal to be well-founded and no new fact-finding procedure is required, the matter shall be resolved differently and a new decision shall be issued replacing the decision being challenged by the appeal. If the body which issued the decision does not replace the challenged decision by a new one, it must send the appeal without delay, but no later than within 15 days of receipt, to the body having jurisdiction to decide upon it.

4.6. Adjustment of the original deductible proportion

If after submitting a claim for refund the applicant adjusts the deductible proportion of VAT, he or she must also adjusted VAT amount which is the subject of the claim. The adjustment is included in the claim for refund in the calendar year following the calendar year in which VAT is charged, or in a special request sent through the electronic portal in the Member State of the applicant's establishment provided that the applicant files no claim for refund in that calendar year.

By taking into consideration the adjustment, the tax authority increases of reduces the refunded amount by means of independent payment or refund in case of submission of a special request.

4.7 Refund obtained by fraud and international enforcement

Where a VAT refund is obtained by fraud or in any other incorrect manner, the tax authority shall, without prejudice to the provisions on mutual assistance for the recovery of VAT, forthwith proceed to the procedure for recovery of unduly paid amounts, including any financial penalties, fines or default interest.

If a financial penalty, fine or default interest have been imposed and not paid, the tax authority shall refund the amount of VAT to the applicant together with subsequent refunds, less the amount of the financial penalty, fine and default interest accrued from the date of refund to the date of recovery of unduly paid amounts.

In the event of international enforcement, the Member State of refund provides assistance to the Member State of establishment in accordance with Council Directive 2010/24/EU. If the Member State of establishment requests the Member State of refund for enforcement upon the applicant through international exchange of data, the Member State of refund attaches the eligible amount of refund or a proportion thereof with regard to the request sent to the Member State of establishment, with notification thereof given to the applicant.

4.8 Identification of taxable persons not established in Slovenia for VAT purposes

Taxable persons who are not established in Slovenia and who carry out a taxable supply of goods or services in the territory of Slovenia must obtain a VAT identification number in Slovenia. Foreign taxable persons must become identified for VAT purposes in Slovenia before carrying out a taxable supply of goods or services.[[13]](#footnote-13)

Foreign taxable persons who carry out exempt supplies of goods in the territory of Slovenia[[14]](#footnote-14) shall become identified for VAT purposes in Slovenia and report on exempt supplies in a recapitulative statement. The invoice for goods supplied within the EU should bear the Slovenian Vat identification number. Foreign taxable persons must identify themselves for VAT purposes also in the case when they supply goods (e.g. tools or finished products) to another Member State by transferring goods that an integral part of their business assets[[15]](#footnote-15). These supplies are also the subject of reporting in the recapitulative statement. Taxable persons who are not established in Slovenia and carry out only exempt supplies of goods or services with the right to deduct VAT need not submit a request for a VAT identification number only when the obligation of reporting for the purpose of implementing the provisions of the [ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701) and EU regulations is not a condition for claiming an exemption from VAT under the [ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701). Taxable persons may claim a VAT deduction by submitting a VAT refund claim only when identification for VAT purposes is not obligatory[[16]](#footnote-16).

The obligation of submitting the claim for identification for VAT purposes shall not be valid from 22 January 2022 for taxable persons not established in Slovenia, who perform only supplies on the territory of Slovenia to taxable persons identified for VAT purposes in Slovenia under the general scheme. [[17]](#footnote-17)

Taxable persons, who are not established in Slovenia and who perform taxable supplies in Slovenia to taxable persons identified for VAT purposes under the general scheme (they are not atypical taxable persons), so it is not obligatory to identify for VAT purposes (in such cases the payer of VAT is the recipient), although they may also decide for identification for VAT purposes in Slovenia (in such cases the payer of VAT is the taxable person not established in Slovenia).

That is not valid in cases where the recipients of goods or services are:

* small taxable persons, who are exempt from charging VAT as small taxable persons or
* persons other than taxable persons or
* taxable persons to whom the identification number for VAT purposes has been assigned due to the acquisitions of goods from other Member States or
* taxable persons, to whom the identification number for VAT purposes has been assigned due to receiving/performing services EU[[18]](#footnote-18) or
* taxable persons, to whom the identification number for VAT purposes has been assigned only in connection with the application of special scheme for the distance selling of goods within the Union, for the supply of goods in a Member State via electronic intermediaries, which enable the supply, and for services, which are performed by taxable persons established within the Union, but not in the Member State of consumption in accordance with subchapter 6.b of chapter XI of the ZDDV-1[[19]](#footnote-19) or
* taxable persons, to whom the identification number for VAT has been assigned in connection with the application of special scheme for performing services of international occasional road transport of passengers.

It is clear from preceding paragraphs that if taxable persons, who are not established in Slovenia, in addition to the above-mentioned taxable supplies in Slovenia perform also supplies of goods and services to persons, who are not identified for VAT purposes or are not identified for VAT purposes in the general scheme and for them the application is not possible of special VEM schemes or the special scheme for performing services of international occasional transport of passengers or they don't decide for application of those schemes, then they shall identify for VAT purposes and charge VAT on all performed supplies on the territory of Slovenia because in such cases taxable persons, who are not established in Slovenia, shall be deemed the payer of VAT.

Taxable persons who are not established in Slovenia shall identify for VAT purposes also if on the territory of Slovenia they:

* perform acquisitions of goods, from which they shall charge VAT,
* perform the transfer of their own goods to Slovenia, from which VAT shall be charged,
* perform the supply of goods within the Union, for which the conditions are fulfilled for exemption from VAT payment and about which it shall be reported in the recapitulative statement (in VAT return: field 12).

If foreign taxable persons are identified for VAT purposes in Slovenia, they shall charge VAT in all cases of performed taxable supplies, for which there is no specified exemption from VAT payment, which means also in cases when they perform supplies of goods and services in Slovenia to taxable persons identified for VAT purposes.

In the next part of this document we will present some obligations of identification and VAT return, where the supplier/provider is a taxable person, who is not established in Slovenia.

|  |  |  |  |
| --- | --- | --- | --- |
| **The supplier/provider that is a taxable person who is not established in Slovenia identified for VAT purposes in Slovenia before the performed supply** | **Recipients of supplies** | **Obligation of identification for purposes of supplier/provider** | **Payer of VAT** |
| No | Only taxable persons identified for VAT purposes in the general scheme | No | Recipients of supplies |
| Yes | Only taxable persons identified for VAT purposes in the general scheme | No, but they may remain identified for VAT purposes. | Supplier/provider (for all performed supplies, unless Article 76.a of the ZDDV-1 is used). |
| No | Taxable persons, some of them are identified for VAT purposes in the general scheme, some of them are not and/or final consumers | Yes | Supplier/provider (for all performed supplies, unless Article 76.a of the ZDDV-1 is used) |
| No (and it doesn't use the special VEM scheme) | Small taxable person and/or final consumers | Yes | Supplier/provider |
| No | Atypical taxable person (identified only due to acquisitions and/or receiving/performing of services, whose place of taxation is defined under paragraph one of Article 25 of the ZDDV-1) | Yes | Supplier/provider |
| No | Small taxable person identified for VAT only due to the registration in the Union VEM scheme (small taxable person remains for domestic supplies) | Yes | Supplier/provider |

Taxable persons who are not established in Slovenia and wish to become identified for VAT purposes in Slovenia should submit their application for VAT identification on the [DDV-P3](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=izdaja_id_za_ddv_tujci_podjetja) form. Together with this form, taxable persons must also submit a certificate issued by the competent authority of the Member State of their establishment, confirming that they are liable to charge VAT in that Member State, or an extract from the court or other register which demonstrates that they carry out their activities in the Member State of their establishment, and a contract or a preliminary contract or other evidence showing that they intend to perform their activities in Slovenia. More information on foreign taxable persons' identification for VAT purposes in Slovenia can be found at [podrobnejši opis o davčnih zavezancih in identifikaciji za namene DDV (detailed description of taxable persons and identification for VAT purposes)](http://www.fu.gov.si/fileadmin/Internet/Davki_in_druge_dajatve/Podrocja/Davek_na_dodano_vrednost/Opis/Davcni_zavezanci_in_identifikacija_za_namene_DDV.doc)

5.0 VAT REFUND TO TAXABLE PERSONS ESTABLISHED IN NON-EU MEMBER STATES

A taxable person who has established his business or has a fixed establishment from which business transactions are carried out and has his permanent address or usually resides outside the Union (hereinafter: taxable person established in a non-EU Member State) shall, subject to the conditions laid down in this Act, be entitled to a refund of VAT charged for goods or services supplied to him by other taxable persons within the territory of Slovenia, or charged on the importation of goods into Slovenia under the following conditions:

1. he or she has, within the prescribed period, not supplied goods or services deemed to have been carried out in Slovenia, except the following transactions:

* transport services and related ancillary services exempt from VAT pursuant to point 12 of Article 50, Articles 52 to 57 and Article 58 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701)[[20]](#footnote-20);
* services on which, in accordance with point 3 of paragraph one of Article 76 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701), VAT must be paid exclusively by the person to whom the services were supplied[[21]](#footnote-21).

2. the goods or services referred to in point 1 of this Article are used for the purposes of

* + transactions referred to point a) of paragraph two of Article 63 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701)[[22]](#footnote-22),
  + transactions referred to in indent one of point 1,
  + provision of services referred to in indent two of point 1.

3. other conditions relating to the right to deduct VAT are met.[[23]](#footnote-23)

The restriction of the right to a refund of VAT pursuant to Article 66 of the ZDDV-1 is determined by Section 4.1 of this document.

A taxable person established in a non-EU Member State shall not be entitled to a refund of

* VAT which has been calculated incorrectly,
* VAT for the supply of goods which is exempt or may be exempted from VAT.[[24]](#footnote-24)

VAT refunds to taxable persons established in a non-EU Member State shall be granted only on condition of reciprocity. Reciprocity between the Republic of Slovenia and non-EU Member States regarding VAT refund to taxable persons established outside the Republic of Slovenia **as at 1 October 2013:**

|  |  |
| --- | --- |
| **Country** | **Established**  **reciprocity** |
| CANADA | Yes |
| ICELAND | Yes |
| ISRAEL | Yes |
| JAPAN | Yes |
| SOUTH KOREA | Yes\* |
| LIECHTENSTEIN | Yes |
| MACEDONIA | Yes |
| NORWAY | Yes |
| RUSSIA | No |
| SWITZERLAND | Yes |
| TURKEY | Yes\*\* |
| SERBIA | Yes |
| MONTENEGRO | Yes |
| BOSNIA AND HERZEGOVINA | No |
| KOSOVO | No |
| TAIWAN | Yes\*\*\* |
| UNITED KINGDOM | Yes\*\*\*\* |

**\* applicable as of 26 June 2009 for the refund of VAT** paid on purchases of restaurant and accommodation services, advertising services, electrical and telecommunication services, real estate rental services on the purchase and on the purchase and repair of buildings and office furniture. A VAT refund of less than EUR 200 is not allowed;  
  
**\*\* applicable as of 10 October 2006 for the refund of VAT** paid on purchases of goods and services in transport activities and on purchases of goods and services for participating in trade fairs and exhibitions;  
  
**\*\*\* applicable as of 18 November 2010 for the refund of VAT** paid on purchases of goods and services used in trade fairs, business trips, market research, organising marketing seminars and similar temporary business activities.

**\*\*\*\* applicable as of 1. 1. 2021** (complete reciprocity).

5.1 VAT refund claim

Claim for refund is a request for refund of VAT which is charged in Slovenia to taxable persons established in a non-EU Member State for goods or services supplied to them by other taxable persons in Slovenia or for imports of goods into Slovenia.

Taxable persons established in a non-EU Member State are entitled to a VAT refund subject to the following conditions:

* that they file a claim for VAT refund to the tax authority no later than by 30 June of the year following the calendar year in which VAT was charged;
* that they attach to their claim invoices or electronic customs import declarations;
* that they attach to their claim a certificate issued by the competent authority of the country of their establishment, which may not be older than one year, that they are liable to pay VAT in that country;
* that they confirm by a statement that, in the period for which the VAT refund claim is made, they have not performed the supply of goods or services considered to be performed in Slovenia, other than the supply of the above-listed permitted services;
* that they undertake to repay any unduly obtained (refunded) VAT amount.

Taxable persons established in a non-EU Member State file their VAT refund claims in Slovenia via the eDavki electronic portal by using the form [DDV-VTD](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=vracilo_davek_tretja_clanica_podjetja). Before filing their claims, applicants must obtain a tax number and a qualified [digital certificate](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=registration_digicertwhatis) to access the Financial Administration's electronic eDavki system.

A qualified digital certificate may be issued to citizens of the Republic of Slovenia aged over 15 and to foreign nationals who have been allocated a personal and tax identification numbers. Foreign natural persons can obtain their [personal identification number](https://e-uprava.gov.si/) from an administrative unit.

Taxable persons established in a non-EU Member State may authorise another person to file a VAT refund claim through eDavki portal and to represent them in the refund procedure. In this respect, it is important to observe the following:

* that the person acting on behalf of the taxable person established in a non-EU Member State in VAT refund procedure first obtains a tax identification number in Slovenia (applicable to persons established or residing outside Slovenia), a personal identification number (applicable to natural persons) and a qualified digital certificate which allows access to eDavki – electronic system. Taxable persons granting authorisation for representation in VAT refund procedure in Slovenia to another person must also fill out a [special authorisation form](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=poob_edavki) which is specifically designed for eDavki system.
* for the purpose of representation in VAT refund procedure, the application must be sent together with an authorisation pursuant to the ZUP, as specified in Section 2.2 of this detailed description.

VAT refund claims filed by taxable persons established in a non-EU Member State must include following information:

1. **The identification part of the claim:**

* the applicant's name and full address;
* the applicant's tax identification number obtained in Slovenia;
* the applicant's VAT identification number or the tax reference number already allocated by the country of establishment of the applicant (a non-EU Member State);
* the applicant's email address;
* the name and full address of the authorised person (if any);
* the VAT identification number or tax reference number of the authorised person;
* the e-mail address of the authorised person;
* a description of the applicant's business activity;
* the refund period for which the refund claim is made;
* a statement that, during the refund period, the applicant supplied no goods or services which could be considered to have been supplied in Slovenia, other than the supply of the above-listed permitted services;
* information about the applicant's bank account: name of the account holder, IBAN and BIC code;
* a statement about into whose account the refund should be made (to the account of the applicant or of the authorised person).

1. **The transaction part of the claim (information about individual invoices or import documents):**

* the name and full address of the supplier;
* the VAT identification number acquired by the supplier in Slovenia, except for import;
* the date and number of invoice or import document;
* the taxable amount and the VAT amount expressed in EUR;
* the type of acquired goods or services marked by statutory codes and sub-codes applied in Slovenia. The codes of goods and services are provided in Section 4 of this detailed description.

5.2 The VAT refund period

A taxable person established in a non-EU Member State may submit a claim for refund

* for a period of time which is less than one calendar year and not less than six months; however, the amount of VAT for which a refund is requested shall not be less than EUR 400:
* for a period of one calendar year or the remaining portion of a calendar year. This claim may also cover invoices or import documents which were not a part of previous claims and which relate to transactions completed in the current calendar year; however, the required refund amount shall not be less than EUR 50.

5.3 Time limit for decision on refund claim and time limit for VAT refund

If the tax authority considers that there is not sufficient information available to decide on the claim for refund, it may require the applicant to provide additional information by electronic means. The tax authority shall decide on the claim within eight months of receipt thereof. The statement of reasons for the decision to refund VAT to taxable persons established in a non-EU Member State may only include a short explanation of the taxable person’s request, the legal basis, and, in case of refusal or partial refusal, the reason for refusal. The reasons for refusal are provided in Section 2.5 of this detailed description.

If the tax authority grants the request for refund, the refund shall be paid into the applicant’s account in Slovenia within 10 business days of the decision date, but no later than after the expiry of the eight-month period of the date of submission of the refund claim or, at the request of the applicant and at his or her own expenses, to the applicant's account abroad. Late refund interest shall be calculated for the period from the date following the last date for payment up to the date of actual refund, in the amount provided for default interest by [the act governing tax procedure](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4703).

6.0 QUESTIONS AND ANSWERS

Question No. 1: Can a VAT refund be claimed in Slovenia on the basis of a simplified invoice?

No. Pursuant to paragraph three of Article 83 of the ZDDV-1, a taxable person who issues a simplified invoice to another taxable person who needs such an invoice in order to claim a VAT deduction, shall also indicate the name and address of the buyer or client on the invoice. Compulsory content of invoices is determined by Article 82 of the ZDDV-1. A taxable person should ask the seller to issue an invoice for claiming a VAT refund, with the content referred to in Article 82 of the ZDDV-1.

Question No. 2: Can a VAT refund be claimed for the purchase of a toll sticker and fuel for a passenger car used to visit business partners in Slovenia?

No. Pursuant to point c) of paragraph one of Article 66 of the ZDDV-1, a taxable person is not entitled to deduct VAT on passenger cars and motorcycles, fuels, lubricants, spare parts and services which are closely linked thereto, other than vehicles used for the transport of passengers and goods, leasing, renting and resale, vehicles used in driving schools for the provision of the driver's training programme in accordance with the regulations in force, and combined vehicles for carrying out an activity of a public line and special line transport, and special vehicles adapted exclusively for the transport of passengers.

Question No. 3: Can a VAT refund be claimed in Slovenia pursuant to Article 74 of the ZDDV for occasional passenger transport service across the Slovenian territory?

Yes, unless the service provider is included in a special scheme for the supply of occasional services of international carriage of passengers by road.

A taxable person who is not established in Slovenia and does not have a fixed establishment or permanent residence there and does not usually reside there and exclusively provides occasional services of international carriage of passengers by road in Slovenia may use a simplified procedure for registration, accounting and payment of VAT under a special scheme subject to certain conditions. One of the conditions for the use of the special scheme is that the taxable person does not claim the right to deduct VAT (pursuant to Article 63 of the ZDDV-1) or the right to VAT refund (pursuant to Articles 74 to 74i of the ZDDV-1). A detailed description of the special scheme is available at the following [link](http://www.fu.gov.si/fileadmin/Internet/Davki_in_druge_dajatve/Podrocja/Davek_na_dodano_vrednost/Opis/Posebna_ureditev_za_opravljanje_storitev_mednarodnega_obcasnega_cestnega_prevoza_potnikov.doc).

Question No. 4: Can a VAT refund be claimed in Slovenia for subsistence and hotel accommodation costs?

In accordance with point e of paragraph one of Article 66 of the ZDDV-1, taxable persons shall not be entitled to VAT deduction for expenses for meals (including drinks) and accommodation expenses, except expenses incurred by taxable persons in connection with these supplies in the ordinary course of their business.

Question No. 5: Can a VAT refund be claimed for the costs of servicing a goods vehicle?

A Slovenian taxable person who services a foreign taxable person's goods vehicle does not charge VAT on this service since, pursuant to Article 25 of the ZDDV-1 (Article 44 of the VAT Directive), the place of taxation is the place of establishment of the service recipient. VAT will be charged on that service by the service recipient him/herself (Article 196 of the VAT Directive).

Question No. 6: What is the treatment of the refund of VAT on the purchase and fitting of tires of a goods vehicle?

The purchase and simultaneous fitting of tires by the same supplier is treated as a single supply of goods. The single supply is subject to VAT in Slovenia regardless of who is the buyer. If the buyer meets the conditions set out in Article 74 of ZDDV-1, he or she is entitled to a refund of VAT.

Question No. 7: What kind of authorisation is required for representation?

The applicant may authorise another person to represent him or her in the VAT refund claim procedure. There is no prescribed representation authorisation form; however, the authorisation shall contain clear data of the person granting the authorisation and of the authorised person (as indicated in the claim for refund), an indication that the authorisation is issued for the purposes of representation in VAT refund claim procedures in Slovenia, the beginning and the end of the validity of the authorisation (it may also be valid until cancelled), the date and place of issue of the authorisation and the signature of the person granting the authorisation. More detailed provisions on granting the authorisation are contained in Articles 53 to 61 of the [General Administrative Procedure Act (ZUP)](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1603). The authorisation must be attached as an annex to the claim for refund.

Question No. 8: Can the VAT refund amount be paid into the account of the authorised person indicated in the refund claim?

If the person granting the authorisation wants the amount of VAT refund to which he or she is entitled to be paid into the account of the authorised person, this must be expressly indicated in the authorisation.

Question No. 9: Is there a special procedure envisaged for sending the authorisation?

The authorisation granted in the VAT refund procedure must submitted together with the first claim for refund as an electronic attachment (scanned document) or the original copy thereof must be sent to the tax authority.

Question No. 10: Should the VAT refund claim be accompanied by invoices?

The law provides that the applicant must also submit copies of invoices or import documents with the claim if the tax base on the invoice or import document totals at least EUR 1,000 or if the tax base on the invoice for fuel totals at least EUR 250. The Slovenian tax authority which decides on VAT refund claims may request the applicants to submit invoices and any other documents needed to determine the eligibility of the claim for refund. Practice has shown that it is recommended to submit invoices or import documents together with the refund claim in order to accelerate the decision-making procedure.

Question No. 11: I am a taxable person from Macedonia. Can I send my VAT refund request by post?

No. Taxable persons established in a non-EU Member State must file their VAT refund claims via the eDavki electronic portal (form DDV-VTD). For more details see Section 5 of this detailed description.

Question No. 12: Are there any planned restrictions regarding the size of attachments for sending VAT refund requests?

Yes. Requests for VAT refund in another EU Member State submitted through eDavki system may include a single attachment not exceeding 5 Mb. Permitted forms of attachments are pdf, jpeg, tiff, zip.

Question No. 13 We have purchased some tools in Slovenia expecting them to remain with the supplier in the territory in Slovenia. Two months later we decided to take the tools to our business premises in the territory of the Member State of our establishment. Is this considered as a supply and do we have to obtain a VAT identification number in Slovenia?

Yes. Paragraph one of Article 9 of the ZDDV-1 provides that the transfer by a taxable person of goods forming part of his or her business assets to another Member State is deemed a supply of goods for consideration.

Question No. 14 We have purchased some tools in Slovenia and leased them to a Slovenian taxable person to manufacture semi-finished products for us by using these tools. Do we have to be identified for VAT purposes?

If a taxable person established outside Slovenia purchases tools/machines in Slovenia and these tools/machines are not taken outside the Slovenian territory on the supply and are then leased out in a finance lease to a Slovenian taxable person, it is considered to be a supply of goods carried out in the territory of Slovenia; therefore, the taxable person must be identified for VAT purposes in Slovenia, calculate VAT and, based on this calculation, claim any VAT refund.

However, if the taxable person leases out the acquired tools/machines in an operating lease, it is considered to be a supply of services, the place of which is determined pursuant to Article 25 of the ZDDV-1. A taxable person established outside Slovenia, who exclusively provides services paid by the recipient thereof, need not be identified for Vat purposes in the territory of Slovenia and are entitled to claim a VAT refund pursuant to Article 74 or 74i of the ZDDV-1.

A taxable person who is not established in Slovenia and charges VAT on the use of the tools/machines to a Slovenian taxable person need not be identified for VAT purposes in Slovenia if such taxable person does not carry any business activity in Slovenia. If the tools/machines are used in Slovenia in the manufacture of goods which are dispatched from Slovenia and are used by a taxable person established outside Slovenia for the purposes of transactions for which such taxable person is eligible to deduct VAT, this taxable person is entitled to deduct VAT in Slovenia pursuant to Article 74a or 74i of the ZDDV-1.

Question No. 15: We have purchased from a supplier in Slovenia prototype tools which remained in the Slovenian territory and were destroyed in the same period. to Are we entitled to a VAT refund on purchase?

Pursuant to Article 7 of the ZDDV-1, the disposal of goods free of charge or their use for purposes other than those of a taxable person's business is, among other things, deemed to be the supply of goods for consideration, where the VAT on those goods or the component part thereof was wholly or partly deductible. The taxable person who destroys the goods must make a list of the goods destroyed and a record of the destruction. VAT must be calculated for the destroyed goods and take into account the right to deduct VAT in the DDV-O VAT return form.

Question No. 16: Can, pursuant to Article 74 of the ZDDV-1, a refund of VAT on import duties be claimed for the goods released immediately after the customs clearance procedure 40?

No. One of the conditions for VAT refund pursuant to Article 74 of the ZDDV-1 is that during the refund period the applicant supplied no goods or services which could be considered to have been supplied in Slovenia, except transactions referred to in point b of paragraph one of Article 74 of the ZDDV-1. In that case, the taxable person must obtain a VAT identification number in order to become entitled to a deduction based on the VAT return.

Question No. 17: Can the provision of Article 131 of the Rules on the implementation of the ZDDV-1 be interpreted so that a foreign national can make a one-off exempt supply of goods to another Member State and is therefore not required to become identified for VAT purposes?

Paragraph seven of Article 131 of the Rules applies only to the cases where identification for VAT purposes or the reporting obligation for the purpose of implementing the provisions of the ZDDV-1 or EU regulations is not a condition for claiming an exemption from VAT under the ZDDV-1. Foreign companies that carry out exempt supplies of goods in the territory of Slovenia pursuant to Article 46 of the ZDDV-1 shall become identified for VAT purposes in Slovenia and report on exempt supplies in a recapitulative statement.

Question No. 18: What is the deadline to appeal against the VAT refund decision received from another Member State?

The deadline to appeal against the VAT refund decision received from another Member State is set out in the refund decision and is determined in accordance with the applicable rules of the Member State of refund. More information about deadlines in each Member State is available on the European Commission’s website: <https://ec.europa.eu/taxation_customs/taxation-1/value-added-tax-vat/eu-country-specific-information-vat_en>.

**Question 19: A trade company not established in Slovenia purchases certain goods in Slovenia and then sells those goods only to Slovene taxable persons identified for VAT purposes. The place of performed supply under ZDDV-1 provisions is Slovenia. Can the trade company require VAT refund on purchased goods under Article 74 of the ZDDV-1 and whether the company shall identify for VAT for the performed supplies and charge VAT on the invoice?**

The trade company may require VAT refund based on Article 74 of the ZDDV-1 and the company doesn't have to identify for VAT purposes for the performed supply. It doesn't charge VAT on the invoice and it states the clause on the reverse charge procedure. The payer of VAT is the recipient of goods, who performs self-assessment in VAT return.

That is not valid in cases of performed supplies to taxable persons identified for VAT purposes as atypical taxable persons (identified for VAT purposes due to acquisitions of goods from other Member States, due to receiving/performing services EU) and to taxable persons, to whom the identification number has been assigned for purposes of registration in the special VEM scheme or in connection with the application of special scheme for performing services of international occasional road transport of passengers. In such cases foreign trade companies shall identify for VAT purposes in Slovenia.

**Question 20: A construction company not established in Slovenia will perform construction services on residential and business facilities in Slovenia for ordering parties, who are natural persons other than taxable persons and for taxable persons identified for VAT purposes in Slovenia. The construction company is not registered for special VEM scheme. Can the construction company require VAT refund on the purchased goods based on Article 74 of the ZDDV-1 and whether the company shall identify for VAT for the performed supplies and charge VAT on the invoice?**

Yes. Before the performed supply it shall identify for VAT purposes. It charges VAT on the invoice for the performed supply to a natural person other than taxable person. On the invoice for the supply performed to the taxable person identified for VAT purposes it doesn't charge VAT and it states a clause on the reverse charge procedure under Article 76.a of the ZDDV-1 (that is a construction service, the provider and the recipient are both taxable persons identified for VAT purposes in Slovenia, so Article 76.a of the ZDDV-1 applies). In such cases the reverse charge procedure doesn't apply under paragraph three of Article 76 of the ZDDV-1. In such cases the taxable person claims the deduction via DDV-O return and not via the claim under Article 74 of the ZDDV-1.

**Question 21: What if the construction company referred to in question 20 is registered in the special VEM scheme (Slovenia is a Member State of consumption, the other Member State that is a state of company's seat is a state of identification in the special VEM scheme) and it would charge the obligation for VAT on construction services, which it performs on real estate in Slovenia to final consumers, in accordance with the special VEM scheme? Can the construction company require VAT refund on purchased goods based on Article 74 of the ZDDV-1 and whether the company shall identify for VAT for performed supplies and charge VAT on the invoice?**

In such cases the construction company, registered in the special VEM scheme, doesn't have to identify for VAT purposes. VAT on construction services performed to final consumers will be charged and paid under the special VEM scheme and for construction services performed to other taxable persons identified for VAT purposes in the general scheme the payer of VAT is a recipient of service. For purchases of goods or services or for import of goods into Slovenia the taxable person established in another Member State (when the conditions are met) may claim VAT refund based on Article 74 of the ZDDV-1.

**Question 22: A construction company, which is not established in Slovenia, will perform construction services on residential and business facilities in Slovenia, which means only for ordering parties, who are taxable persons identified for VAT purposes in Slovenia. Shall such company identify for VAT purposes and charge VAT on the invoice? Is it possible to use the reverse charge procedure under paragraph three of Article 76 of the ZDDV-1? If yes, is it necessary to report supplies performed in such way to the tax authority?**

No, the company doesn't have to identify for VAT purposes. There is no specified reporting to the tax authority for supplies, for which in accordance with paragraph three of Article 76 of the ZDDV-1 the reverse charge procedure is applied. For purchases of goods or services or for import of goods into Slovenia the taxable person established in another Member State (when the conditions are met) may claim VAT refund based on Article 74 of the ZDDV-1.

1. Exemption from the payment of VAT in accordance with paragraph one of Article 42, Article 44 and paragraph two of Article 49 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701). [↑](#footnote-ref-1)
2. Article 138 or point b) of paragraph one of Article 146 of [Council Directive 2006/112/EC](http://eur-lex.europa.eu/legal-content/SL/TXT/?qid=1484123059953&uri=CELEX:02006L0112-20160601). [↑](#footnote-ref-2)
3. Article 10 of [Council Directive 2008/9/EC](http://eur-lex.europa.eu/legal-content/SL/TXT/PDF/?uri=CELEX:32008L0009&qid=1421181568683&from=SL8) [↑](#footnote-ref-3)
4. Paragraph two of Article 115 of the [Rules on the implementation of the Value Added Tax Act](http://www.pisrs.si/Pis.web/pregledPredpisa?id=PRAV7542) [↑](#footnote-ref-4)
5. This includes the following exempt transactions: transactions on import, transactions on export, transactions in connection with international transport, transactions in the framework of diplomatic and consular relations and relations with NATO, services with intermediaries, supplies of goods and services in customs procedures and supplies of certain goods and services in tax warehouses. [↑](#footnote-ref-5)
6. VAT shall be payable by the following persons:

   any person identified for VAT purposes in Slovenia to whom the goods are supplied under the conditions referred to in Article 22 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701), provided that the supply of goods is carried out by a taxable person not established in Slovenia,

   any taxable person or non-taxable legal person identified for VAT purposes for whom services referred to in paragraph one of Article 25 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701) are supplied,provided that such services are supplied for them by a taxable person not established in Slovenia,

   the person to whom the goods are supplied, provided that the person meets the following conditions: the taxable transaction is the supply of goods carried out in accordance with the conditions referred to in paragraph two of Article 48 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701),the person to whom the supply is carried out is another taxable person, or a non-taxable legal person who are ~~not~~ identified for VAT purposes in Slovenia, and the invoice issued by a taxable person not established in Slovenia is issued in accordance with the [ZDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701),

   taxable persons identified for VAT purposes, to whom a supply of goods or services has been performed if the taxable supply of goods or services is performed by a taxable person not established in Slovenia and not identified for VAT purposes in accordance with Article 78 of this Act. Taxable persons, who are identified for VAT purposes based on paragraphs three and four of Article 78, paragraph two of Article 130.c and paragraph six of Article 137.b of this Act, shall not be deemed as the payer of VAT under the preceding sentence. [↑](#footnote-ref-6)
7. A taxable person shall be entitled to deduct VAT in so far as the goods and services are used for the purposes of the following:

   transactions relating to the activity referred to in paragraph two of Article 5 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701) conducted outside Slovenia, in respect of which VAT would be deductible if it had been conducted in Slovenia,

   transactions which are exempt from VAT pursuant to Articles 46 or 49, point 12 of paragraph one of Article 50 and Articles 52 through 58 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701),

   transactions, for which the payer of VAT is in accordance with Article 76 of the ZDDV-1 exclusively the recipient (the provision is in force from 22 January 2022). [↑](#footnote-ref-7)
8. Article 66 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701). [↑](#footnote-ref-8)
9. Exempt supplies of goods pursuant to Article 46 of the [ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701) and exempt transactions on import pursuant to point b) of paragraph one of Article 52 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701). [↑](#footnote-ref-9)
10. Article 115 of [the Rules amending the Rules on the implementation of the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=PRAV7542). [↑](#footnote-ref-10)
11. An example of validation report is shown in Section 2.5 of this document. [↑](#footnote-ref-11)
12. Paragraph two of Article 115 of the [Rules on the implementation of the Value Added Tax Act](http://www.pisrs.si/Pis.web/pregledPredpisa?id=PRAV7542). [↑](#footnote-ref-12)
13. Article 131 of the [Rules on the implementation of the Value Added Tax Act](http://www.pisrs.si/Pis.web/pregledPredpisa?id=PRAV7542). [↑](#footnote-ref-13)
14. Article 46 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701). [↑](#footnote-ref-14)
15. Article 9 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701) [↑](#footnote-ref-15)
16. Articles 74-74i of the [ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701) [↑](#footnote-ref-16)
17. point d) of paragraph two of Article 78 of the ZDDV-1. [↑](#footnote-ref-17)
18. Article 196 of VAT Directive. [↑](#footnote-ref-18)
19. Union VEM scheme [↑](#footnote-ref-19)
20. This includes the following exempt transactions: transactions on import, transactions on export, transactions in connection with international transport, transactions in the framework of diplomatic and consular relations and relations with NATO, services with intermediaries, supplies of goods and services in customs procedures and supplies of certain goods and services in tax warehouses. [↑](#footnote-ref-20)
21. VAT must be paid by any taxable person or non-taxable legal person identified for VAT purposes for whom services referred to in paragraph one of Article 25 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701) are supplied,provided that such services are supplied for them by a taxable person not established in Slovenia. [↑](#footnote-ref-21)
22. Taxable persons are entitled to deduct VAT when the goods and services are used for transactions relating to the activity conducted outside Slovenia, in respect of which VAT would be deductible if it had been conducted in Slovenia, Transactions for which the obligation to pay VAT applies solely to the service recipient (point 3 of paragraph one and paragraph two of Article 76 of the [ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701). [↑](#footnote-ref-22)
23. Articles 62, 63, 66 and 67 of [the ADDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701). [↑](#footnote-ref-23)
24. Exempt supplies of goods pursuant to Article 46 of the [ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701) and exempt transactions on import pursuant to point b) of paragraph one of Article 52 of [the ZDDV-1](http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4701). [↑](#footnote-ref-24)