**PARTIAL REFUND OF THE EXCISE DUTY FOR GAS OIL BOUGHT IN SLOVENIA AND USED FOR COMMERCIAL PURPOSES**

**Detailed description**

**January 2018**

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# GENERAL

Excise Duty Act (Official Journal of the Republic of Slovenia, No. 47/16) in Article 95 provides a possibility of partial refund of the excise duty for the gas oil bought in Slovenia and used by companies established in Slovenia and EU/EFTA countries in course of their economic activity as a propellant for:

* **carriage of goods** (vehicles with gross laden weight not less than 7,5 tonnes)
* **carriage of passengers** (vehicles of M2/M3 category).

The amount of the excise duty refund is a difference between the amount of the monthly average of the excise duty established by the minister of finance and the minimum EU level of taxation for gas oil used as a propellant according to Article 7 of Energy tax directive (330 € for 1000 litres since 1 January 2010). If the excise duty is not changed within one month, the amount of the excise duty applicable on the first day of a month is relevant.

[The amount of the excise duty refund per 1000 litres of gas oil](http://www.fu.gov.si/fileadmin/Internet/Davki_in_druge_dajatve/Podrocja/Trosarine/Opis/The_amount_of_excise_duty_return.xlsx) (for information purposes only)

# FORMS AND SUPPORTING DOCUMENTS

A person entitled to refund shall:

* **complete a special form** [TRO-K](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_tro_k&lng=en) providing the identification of the company, the identification of the vehicle (registration number) and the data of the gas oil bought and filled in the vehicle in Slovenia;
* **submit the invoice (original or a copy issued by the seller to the buyer) for the gas oil bought in Slovenia** which includes place or other identification, date of filling, type, quantity and price of the fuel and identification /registration number/ of the vehicle); invoice must be issued to the entitled person;
* submit the registration documentation of the vehicle and the documentation certifying the economic activity both issued by the competent authority in the country of establishment. Documents shall be submitted in one of the official EU languages. Official translation in the Slovenian language can be requested by the competent authority.

If a transfer is made to a bank account outside Slovenia, the costs are borne by the applicant.

# PERIOD OF CLAIMING THE EXCISE DUTY REFUND

Claim for refund can be submitted as a:

* monthly claim by the end of the month for the previous month;
* *quarterly claim* – for a calendar quarter – within sixty days after expiry of the calendar quarter;
* yearly claimfor the previous year by 31 March.

A combination of monthly, quarterly and yearly claims within one calendar year is not possible.

A special agent can be authorized to carry out all necessary activities on behalf of the entitled person in Slovenia. Authorization shall be provided to the competent office in writing (data concerning authorizing person, agent, period and extent of authorization).

# COMPETENT AUTHORITY

The competent authority (office) for the excise duty refund for transport companies from EU/EFTA countries:

Financial Administration of the Republic of Slovenia

Maribor Financial Office

Customs Division

Excise Section Maribor

Tržaška cesta 49

2000 Maribor

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F: 02 332 6039

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