Na podlagi šestega odstavka 4. člena, osmega odstavka 5. člena, dvanajstega odstavka 7. člena, sedmega odstavka 8. člena in tretjega odstavka 12. člena Zakona o davčnem potrjevanju računov (Uradni list RS, št. 57/15) izdaja minister za finance / *On the basis of Article 4 Paragraph 6, Article 5 Paragraph 8, Article 7 Paragraph 12, Article 8 Paragraph 7 and Article 12 Paragraph 3 of the Act on fiscal verification of invoices (Official Journal of the RS, no. 57/15) the minister of finance issues the following*

**P R A V I L N I K**

**o izvajanju Zakona o davčnem potrjevanju računov /**

***R E G U L A T I O N***

***on the implementation of the Act on fiscal verification of invoices***

***(Unofficial translation)***

**I. SPLOŠNA DOLOČBA / *I. GENERAL PROVISION***

**1. člen / *Article 1***

**(vsebina pravilnika) / *(content of the regulation)***

Ta pravilnik podrobneje ureja izvajanje Zakona o davčnem potrjevanju računov (Uradni list RS, št. 57/15, v nadaljnjem besedilu: ZDavPR): vsebino, postopek pridobivanja in uporabo namenskega digitalnega potrdila, način ustvarjanja, dolžino in obliko zapisa enkratne identifikacijske oznake računa, dolžino in obliko zapisa zaščitne oznake izdajatelja računa, vsebino in obliko sporočil z obveznimi podatki o računu, vrste poslovnih prostorov zavezanca, vsebino in obliko sporočila za pošiljanje podatkov o poslovnih prostorih zavezanca, protokole in varnostne mehanizme za izmenjavo podatkov, model uporabe, pri katerem se za pošiljanje in podpisovanje sporočil uporablja centralni informacijski sistem zavezanca, model uporabe, pri katerem se pošiljanje in podpisovanje elektronskih sporočil izvaja posamično na elektronskih napravah za izdajo računov, standardna sporočila o napakah in protokole postopkov v primeru napak ter vsebino in obliko obvestila o obveznosti izdaje računa in obveznosti kupca, da prevzame in zadrži izdani račun. / *This regulation states in detail the implementation of the Act on fiscal verification of invoices (Official Journal of the RS, no. 57/15, hereinafter: ZDavPR): content, procedure for acquisition and usage of the digital certificate for invoice fiscal verification purposes, method for creating, length and form for the written record of the unique invoice identification mark, length and form for the written record of the protective mark of the invoice issuer, content and form of messages with obligatory data about the invoice, types of business premises of the person liable, content and form of the message for sending data about business premises of the person liable, protocols and security mechanisms for exchange of data, model of use, where the central information system of the person liable is used for sending and signing of messages, model of use, where sending and signing of electronic messages is performed individually on electronic devices for issuing invoices, standard messages on errors and protocols of procedures in cases of errors and content and form of the notice on the obligation to issue invoices and obligation of buyers to accept and keep the issued invoice.*

**II. NAMENSKA DIGITALNA POTRDILA / *DIGITAL CERTIFICATES FOR INVOICE FISCAL VERIFICATION PURPOSES***

**2. člen / *Article 2***

**(vsebina in uporaba namenskega digitalnega potrdila) / *(content and usage of the digital certificate for invoice fiscal verification purposes)***

(1) Za izvajanje postopka potrjevanja računov zavezanec uporabi namensko digitalno potrdilo z nazivom namena uporabe DavPotRac, ki vsebuje naslednje podatke: davčno številko in ime zavezanca, namen uporabe in zaporedno številko potrdila, izdanega posameznemu zavezancu. / *For purposes of implementing the procedure for invoice fiscal verification persons liable shall use the digital certificate for invoice fiscal verification purposes with the usage purpose title DavPotRac, which includes the following data: tax number and name of the person liable, purpose of usage and sequence number of the certificate, issued to an individual person liable.*

(2) Namenska digitalna potrdila iz prvega odstavka tega člena se izdajajo po standardu X.509V3 v skladu s priporočili PKIX (*Public Key Infrastructure based on X.509*). / *Digital certificates for invoice fiscal verification purposes from the first paragraph of this article are issued on the basis of X.509V3 standard in accordance with PKIX recommendations (Public Key Infrastructure based on X.509).*

(3) Namensko digitalno potrdilo iz prvega odstavka tega člena lahko zavezanec uporablja le za izmenjavo podatkov o računih in poslovnih prostorih zavezanca iz 10. in 12. člena tega pravilnika pri izvajanju postopka potrjevanja računov. / *The person liable may use the digital certificate for invoice fiscal verification purposes from the first paragraph of this article only for exchange of data about invoices and business premises of the person liable from Articles 10 and 12 of this regulation at implementing the procedure for verification of invoices.*

**3. člen / *Article 3***

**(postopek pridobivanja namenskega digitalnega potrdila) */ (procedure for acquisition of the digital certificate for invoice fiscal verification purposes)***

(1) Vlogo za dodelitev namenskega digitalnega potrdila za izvajanje postopka potrjevanja računov vloži zavezanec elektronsko prek portala eDavki. / *The person liable files an application for assigning the digital certificate for invoice fiscal verification purposes for implementation of the procedure for verification of invoices electronically via eDavki portal.*

(2) Namensko digitalno potrdilo zavezanec prevzame prek portala za prevzem namenskih digitalnih potrdil za izvajanje postopka potrjevanja računov, s katerim upravlja ministrstvo, pristojno za javno upravo. / *The person liable accepts the digital certificate for invoice verification purposes via the portal for accepting digital certificates for invoice verification purposes for implementation of the procedure for verification of invoices, managed by the ministry competent for the public administration.*

**III. ENKRATNA IDENTIFIKACIJSKA OZNAKA RAČUNA / *UNIQUE IDENTIFICATION INVOICE MARK***

**4. člen / *Article 4***

**(način ustvarjanja, dolžina in oblika zapisa enkratne identifikacijske oznake računa) / *(method for creating, length and form for the written record of the unique identification invoice mark)***

(1) Enkratno identifikacijsko oznako računa, ki je unikatna, ustvari informacijski sistem davčnega organa z metodo UUID (*universally unique identifier*). / *The unique identification invoice mark, which belongs to one particular invoice, is created by the information system of the tax authority with UUID method (universally unique identifier).*

(2) Enkratna identifikacijska oznaka računa je sestavljena iz 32 znakov. Posamezni znaki enkratne identifikacijske oznake računa so številke od 0 do 9 in male črke od a do f. Znaki so navedeni v petih skupinah, ki so ločene z vezajem (-) v obliki zapisa 8-4-4-4-12. / *The unique identification invoice mark includes 32 characters. Individual characters of the unique identification invoice mark are numbers from 0 to 9 and small letters from a to f. Characters are stated in five groups, which are separated by the hyphen in the form for the written record 8-4-4-4-12.*

(3) Na računu se pred navedbo identifikacijske oznake računa navede kratica EOR. / *The abbreviation EOR is stated on the invoice before stating the identification invoice mark.*

**IV. ZAŠČITNA OZNAKA IZDAJATELJA RAČUNA / *PROTECTIVE MARK OF THE INVOICE ISSUER***

**5. člen / *Article 5***

**(način ustvarjanja, dolžina in oblika zapisa zaščitne oznake izdajatelja računa) / *(method for creating, length and form for the written record of the protective mark of the invoice issuer)***

(1) Zaščitno oznako izdajatelja računa, ki je enkratna, ustvari elektronska naprava za izdajo računov na podlagi naslednjih podatkov / *The protective mark of the invoice issuer, which is unique, is created by the electronic device for issuing invoices on the basis of the following data:*

1. davčne številke zavezanca / *tax number of the person liable,*

2. datuma in časa izdaje računa / *date and time of invoice issuing,*

3. številke računa in / *number of invoice and*

4. vrednosti računa / *value of invoice*.

(2) Podatki iz prvega odstavka tega člena se elektronsko podpišejo z namenskim digitalnim potrdilom iz 2. člena tega pravilnika. / *Data from the first paragraph of this article are electronically signed with the digital certificate for invoice verification purposes from Article 2 of this regulation.*

(3) Pri ustvarjanju zaščitne oznake izdajatelja računa se uporablja kodiranje UTF-8 (*Unicode Transformation Format 8*). Za zapis decimalnega mesta pri znesku računa se uporabi pika. / *At creation of the protective mark of the invoice issuer UTF-8 coding (Unicode Transformation Format 8) is applied. The dot is used for marking the decimal place at the amount of invoice.*

(4) Z uporabo algoritma MD5 se ustvari zaščitna oznaka izdajatelja računa, ki je sestavljena iz 32 znakov v šestnajstiškem zapisu. Posamezni znaki zaščitne oznake izdajatelja računa so številke od 0 do 9 in male črke od a do f. / *With the application of MD5 algorithm the protective mark of the invoice issuer is created, which includes 32 characters in the hexadecimal notation. Individual characters of the protective mark of the invoice issuer are numbers from 0 to 9 and small letters from a to f.*

(5) Na računu se pred navedbo zaščitne oznake izdajatelja računa navede kratica ZOI. / *The abbreviation ZOI is stated on the invoice before stating the protective mark of the invoice issuer.*

(6) Zaščitna oznaka izdajatelja računa se na računu navede v tekstovni obliki (32 znakov v šestnajstiškem zapisu) in v obliki QR kode. QR koda vsebuje podatke v obliki: zaščitna oznaka izdajatelja računa#davčna številka zavezanca#datum in čas izdaje računa v obliki LLLL-MM-DDTUU:MM:SS. QR koda je sestavljena iz 29 x 29 modulov z ravnjo odprave napak »L«. Natisnjena velikost QR kode je vsaj 20 mm x 20 mm. QR koda je obdana s prazno obrobo v velikosti vsaj 2 mm. / *The protective mark of the invoice issuer is stated on the invoice in the text form (32 characters in the hexadecimal notation) and in the form of QR code. QR code includes data in the form: protective mark of the invoice issuer#tax number of the person liable#date and time of issuing invoice in the form YYYY-MM-DDTHH:MM:SS. QR code includes 29 x 29 modules with “L” level of error elimination. The printed size of QR code is at least 20 mm x 20 mm. QR code is rounded by a quiet zone of a size of at least 2 mm.*

**V. PODATKI O RAČUNU / *DATA ABOUT THE INVOICE***

**6. člen / *Article 6***

**(vsebina in oblika sporočila s podatki o računu) / *(content and form of the message with data about the invoice)***

(1) Vsebina in oblika sporočila s podatki o računu sta določeni v Prilogi I k temu pravilniku, ki je njegov sestavni del. / *The content and form of the message with data about the invoice are defined in Annex I to this regulation, which is its constituent part.*

(2) Sporočilo o spremembah podatkov o računu vsebuje identifikator sporočila, datum in čas pošiljanja, davčno številko zavezanca, ki izda račun, številko računa, na katerega se spremembe nanašajo in spremenjene podatke o računu. / *The message about changes of data about the invoice includes an identificator of the message, date and time of sending, tax number of the person liable, who issues the invoice, invoice number, to which changes refer and changed data about the invoice.*

(3) Vsi zneski, ki so na računu v tuji valuti, se v sporočilo s podatki o računu iz prejšnjega odstavka vpisujejo v eurih. Za preračun vrednosti iz tuje valute v domačo se uporabi tečaj, ki se skladno s predpisi, ki urejajo davek na dodano vrednost, uporablja za določitev davčne osnove. / *All amounts, which are in a foreign currency on the invoice, are entered in euros into the message with data about the invoice from the previous paragraph. For conversion of values from foreign currency into the domestic currency the exchange rate is used, which is used for defining the tax base in accordance with regulations, which arrange value added tax.*

**VI. PODATKI O POSLOVNEM PROSTORU / *DATA ABOUT BUSINESS PREMISES***

**7. člen / *Article 7***

**(vsebina in oblika sporočila s podatki o poslovnem prostoru) / *(content and form of the message with data about business premises)***

(1) Vsebina in oblika sporočila s podatki o poslovnem prostoru sta določeni v Prilogi II k temu pravilniku, ki je njegov sestavni del. / *The content and form of the message with data about business premises are defined in Annex II to this regulation, which is its constituent part.*

(2) Sporočilo o spremembah podatkov o poslovnem prostoru vsebuje identifikator sporočila, datum in čas pošiljanja, davčno številko zavezanca, oznako poslovnega prostora na katerega se spremembe nanašajo in spremenjene podatke o poslovnem prostoru. / *The message about changes of data about business premises includes an identificator of the message, date and time of sending, tax number of the person liable, mark of the business premises, to which changes refer, and the changed data about business premises.*

**VII. PROTOKOLI IN VARNOSTNI MEHANIZMI ZA IZMENJAVO PODATKOV, MODEL UPORABE, PRI KATEREM SE ZA POŠILJANJE IN PODPISOVANJE SPOROČIL UPORABLJA CENTRALNI INFORMACIJSKI SISTEM ZAVEZANCA, MODEL UPORABE, PRI KATEREM SE POŠILJANJE IN PODPISOVANJE ELEKTRONSKIH SPOROČIL IZVAJA POSAMIČNO NA ELEKTRONSKIH NAPRAVAH ZA IZDAJO RAČUNOV, STANDARDNA SPOROČILA O NAPAKAH IN PROTOKOLI POSTOPKOV V PRIMERU NAPAK / *PROTOCOLS AND SECURITY MECHANISMS FOR EXCHANGE OF DATA, MODEL OF USE, WHERE THE CENTRAL INFORMATION SYSTEM OF THE PERSON LIABLE IS USED FOR SENDING AND SIGNING OF MESSAGES, MODEL OF USE, WHERE SENDING AND SIGNING OF ELECTRONIC MESSAGES IS PERFORMED INDIVIDUALLY ON ELECTRONIC DEVICES FOR ISSUING INVOICES, STANDARD MESSAGES ON ERRORS AND PROTOCOLS OF PROCEDURES IN CASES OF ERRORS***

**8. člen / *Article 8***

**(izmenjava podatkov/sporočil zavezanca z davčnim organom) / *(exchange of data/messages of the person liable with the tax authority)***

(1) Zavezanci dostopajo do informacijskega sistema davčnega organa z vzpostavitvijo varne enosmerne povezave TLS. / *Persons liable access the information system of the tax authority with establishing of the secured one-way TLS connection.*

(2) Zavezanci izmenjujejo podatke z dostopno točko informacijskega sistema davčnega organa z uporabo varnega protokola TLS. / *Persons liable exchange data with the access point of tax authority's information system with the application of TLS secured protocol.*

(3) Izmenjava podatkov je sinhrona, kar pomeni, da dostopna točka informacijskega sistema davčnega organa takoj odgovori na zahtevo uporabnika. / *The exchange of data is synchronised, which means that the access point of tax authority's information system immediately responds to user's request.*

(4) Vsebina sporočil zavezanca je določena v Prilogah I in II tega pravilnika. / *The content of messages of the person liable is defined in Annexes I and II of this regulation.*

(5) Zavezanec sporočila iz prejšnjega odstavka elektronsko podpiše z namenskim digitalnim potrdilom iz 2. člena tega pravilnika. / *The person liable electronically signs messages from the previous paragraph with the digital certificate for invoice verification purposes from Article 2 of this regulation.*

**9. člen / *Article 9***

**(model uporabe za podpisovanje in pošiljanje sporočil) / *(model of use for signing and sending messages)***

(1) Zavezanec za namene izmenjave podatkov o računu iz 10. člena in podatkov o poslovnem prostoru iz 12. člena tega pravilnika komunicira z davčnim organom prek svoje dostopne točke. / *The person liable communicates with the tax authority via this person's access point for purposes of exchange of data about the invoice from Article 10 and data about business premises from Article 12 of this regulation.*

(2) Kot dostopna točka zavezanca se šteje posamezna elektronska naprava za izdajanje računov zavezanca ali informacijski sistem zavezanca (centralizirani model). / *Individual electronic devices for issuing invoices of the person liable or information system of the person liable (centralised model) are considered access points of the person liable.*

**10. člen / *Article 10***

**(postopek izmenjave podatkov o računu) / *(procedure for exchange of data about the invoice)***

Postopek izmenjave podatkov med zavezancem in informacijskim sistemom davčnega organa za izdajo računa v skladu z ZDavPR poteka v naslednjih korakih / *The procedure for exchange of data between the person liable and information system of the tax authority for issuing of the invoice in accordance with the ZDavPR takes place in the following steps:*

1. dostopna točka zavezanca pripravi podatke o računu in ustvari zaščitno oznako izdajatelja računa */ access point of the person liable prepares data about the invoice and creates the protective mark of the invoice issuer*;

2. dostopna točka zavezanca pripravi sporočilo s podatki o računu v obliki datoteke XML ali JSON objekta in jo elektronsko podpiše z zasebnim ključem namenskega digitalnega potrdila iz 2. člena tega pravilnika / *access point of the person liable prepares the message with data about the invoice in the form of XML file or JSON object and electronically signs it with the private key of the digital certificate for invoice verification purposes from Article 2 of this regulation;*

3. dostopna točka zavezanca vzpostavi enosmerno povezavo TLS z informacijskim sistemom davčnega organa, pri čemer se strežnik davčnega organa predstavi s strežniškim digitalnim potrdilom davčnega organa / *access point of the person liable establishes the one-way TLS connection with the information system of the tax authority, where the server of the tax authority is presented with the server digital certificate of the tax authority;*

4. po uspešno vzpostavljeni povezavi TLS se izvede klic spletne storitve / *after the successfully established TLS connection the website service call is performed;*

5. informacijski sistem davčnega organa prejme in obdela sporočilo zavezanca s podatki o računu. Če je sporočilo obdelano uspešno, ta sistem pripravi sporočilo z odgovorom v obliki datoteke XML ali JSON objekta, ki vsebuje enkratno identifikacijsko oznako računa. Sporočilo z odgovorom se elektronsko podpiše z zasebnim ključem digitalnega potrdila davčnega organa in pošlje dostopni točki zavezanca / *information system of the tax authority receives and processes the message of the person liable with data about the invoice; if the message is successfully processed, this system prepares the message with the reply in the form of XML file or JSON object, which includes the unique identification invoice mark; the message with the reply is electronically signed with the private key of tax authority's digital certificate and it is sent to the access point of the person liable;*

6. dostopna točka zavezanca prejme sporočilo z odgovorom in z javnim ključem preveri elektronski podpis digitalnega potrdila davčnega organa / *access point of the person liable receives the message with the reply and checks the electronic signature of the digital certificate of the tax authority with the public key;*

7. fizična oseba, ki izda račun z uporabo elektronske naprave za izdajo računov, izda kupcu račun z enkratno identifikacijsko oznako računa / *individual, who issues the invoice with the application of the electronic device for issuing invoices, issues the invoice to the buyer with the unique identification invoice mark*.

**11. člen / *Article 11***

**(postopek v primeru napake pri izmenjavi podatkov o računu) / (*procedure in cases of errors at exchange of data about the invoice)***

(1) Če pri obdelavi sporočila s podatki o računu iz prejšnjega člena pride do napake, informacijski sistem davčnega organa vrne sporočilo z odgovorom v obliki datoteke XML ali JSON objekta z opisom napake brez enkratne identifikacijske oznake računa. / *If there are errors at processing of messages with data about the invoice from the previous article, the information system of the tax authority returns the message with the reply in the form of XML file or JSON object with description of the error without the unique identification invoice mark.*

(2) V primeru iz prejšnjega odstavka zavezanec izda račun brez identifikacijske oznake računa. Napako mora odpraviti in davčnemu organu naknadno poslati podatke o računu. Šteje se, da je račun pri davčnem organu potrjen, ko od slednjega prejme sporočilo z odgovorom, ki vsebuje enkratno identifikacijsko oznako računa. / *In cases from the previous paragraph the person liable issues the invoice without the identification invoice mark. This person shall eliminate the error and subsequently send data about the invoice to the tax authority. It is considered that the invoice is confirmed at the tax authority when this person receives the message from the latter with the reply, which includes the unique identification invoice mark.*

**12. člen / *Article 12***

**(postopek izmenjave podatkov o poslovnih prostorih zavezanca) / *(procedure for exchange of data about business premises of the person liable)***

Postopek izmenjave podatkov o poslovnih prostorih zavezanca poteka v naslednjih korakih / *The procedure for exchange of data about business premises of the person liable has the following steps:*

1. dostopna točka zavezanca pripravi podatke o poslovnem prostoru zavezanca / *access point of the person liable prepares data about business premises of the person liable;*

2. dostopna točka zavezanca pripravi sporočilo s podatki o poslovnem prostoru zavezanca v obliki datoteke XML ali JSON objekta in jo elektronsko podpiše z zasebnim ključem namenskega digitalnega potrdila iz 2. člena tega pravilnika / *access point of the person liable prepares the message with data about business premises of the person liable in the form of XML file or JSON object and signs it electronically with the private key of the digital certificate for invoice identification purposes from Article 2 of this regulation;*

3. dostopna točka zavezanca vzpostavi enosmerno povezavo TLS z informacijskim sistemom davčnega organa, pri čemer se strežnik davčnega organa predstavi s strežniškim digitalnim potrdilom davčnega organa / *access point of the person liable establishes the one-way TLS connection with tax authority's information system, where tax authority's server is presented with tax authority's server digital certificate;*

4. po uspešno vzpostavljeni povezavi TLS se izvede klic spletne storitve / *after successfully established TLS connection the web service call is performed;*

5. informacijski sistem davčnega organa sprejme in obdela sporočilo s podatki o poslovnem prostoru zavezanca. Če je sporočilo obdelano uspešno, ta sistem pripravi sporočilo z odgovorom v obliki datoteke XML ali JSON objekta, ki vsebuje potrdilo o prejemu podatkov. Sporočilo z odgovorom se elektronsko podpiše z zasebnim ključem digitalnega potrdila davčnega organa in pošlje dostopni točki zavezanca / *tax authority's information system receives and processes the message with data about business premises of the person liable; if the message has been successfully processed, this system prepares the message with a reply in the form of XML file or JSON object, which includes the certificate of data receipt; the message with a reply is electronically signed with the private key of tax authority's digital certificate and sent to the access point of the person liable;*

6. dostopna točka zavezanca prejme sporočilo z odgovorom in z javnim ključem preveri elektronski podpis digitalnega potrdila davčnega organa / *access point of the person liable receives the message with a reply and it checks the electronic signature of tax authority's digital certificate with the public key;*

7. postopek izmenjave podatkov o poslovnem prostoru zavezanca se konča / *procedure for exchange of data about business premises of the person liable is concluded.*

**13. člen / *Article 13***

**(postopek v primeru napake pri izmenjavi podatkov o poslovnih prostorih) / *(procedure in cases of errors at exchange of data about business premises)***

(1) Če pri obdelavi sporočila s podatki o poslovnih prostorih iz prejšnjega člena tega pravilnika pride do napake, informacijski sistem davčnega organa vrne sporočilo z odgovorom v obliki datoteke XML ali JSON objekta z opisom napake. / *If at processing of the message with data about business premises from the previous article of this regulation errors occur, the information system of the tax authority returns the message with the reply in the form of XML file or JSON object with description of the error.*

(2) V primeru iz prejšnjega odstavka mora zavezanec odpraviti napako in davčnemu organu ponovno poslati podatke o poslovnem prostoru zavezanca. Šteje se, da je davčnemu organu sporočil podatke o poslovnem prostoru, ko od davčnega organa prejme potrdilo o prejemu podatkov. / *In cases from the previous paragraph the person liable shall eliminate the error and resend data about business premises of the person liable to the tax authority. It is considered that this person has submitted data about business premises to the tax authority when this person receives the certificate of data receipt from the tax authority.*

**14. člen / *Article 14***

**(najdaljši čas, ko dostopna točka zavezanca čaka odgovor informacijskega sistema davčnega organa) / *(maximum duration in which the access point of the person liable waits for the reply of tax authority's information system)***

(1) Najdaljši čas, ko dostopna točka zavezanca pri izmenjavi podatkov iz 10. člena tega pravilnika čaka sporočilo z odgovorom informacijskega sistema davčnega organa, določi zavezanec. / *Maximum duration, in which the access point of the person liable at exchange of data from Article 10 of this regulation waits for the message with the reply of the information system of the tax authority, is defined by the person liable.*

(2) Zavezanec pri določitvi najdaljšega časa iz prejšnjega odstavka upošteva najdaljši čas dveh sekund, v katerem mora informacijski sistem davčnega organa obdelati sporočilo s podatki o računu in vrniti zavezancu sporočilo z odgovorom (čas od trenutka vstopa sporočila v informacijski sistem davčnega organa do trenutka izhoda sporočila z odgovorom iz informacijskega sistema davčnega organa), vrsto in prepustnost spletne povezave, ki jo zavezanec uporablja za izmenjavo podatkov, ter značilnosti svojega poslovnega procesa. / *The person liable at definition of the maximum duration from the previous paragraph takes into consideration the longest period of two seconds, in which the information system of the tax authority shall process the message with data about the invoice and return the message with a reply to the person liable (time from the moment of input of the message into the information system of tax authority until the moment of message's output with the reply from the information system of the tax authority), type and throughput of the web connection, which is used by the person liable for exchange of data, and characteristics of its business process.*

**15. člen / *Article 15***

**(informacijski sistem davčnega organa) / *(information system of the tax authority)***

(1) Informacijski sistem davčnega organa je za izvajanje postopka potrjevanja računov dostopen v preizkusnem in produkcijskem okolju. / *The information system of the tax authority is available in the test and production environments for implementation of the procedure for verification of invoices.*

(2) Preizkusno in produkcijsko okolje informacijskega sistema davčnega organa imata različna naslova dostopnih točk in uporabljata različna digitalna potrdila. / *Test and production environments of the information system of the tax authority have different addresses of access points and they use different digital certificates.*

(3) Digitalna potrdila dostopne točke informacijskega sistema davčnega organa se uporabljajo za vzpostavitev povezave TLS z informacijskim sistemom davčnega organa in elektronsko podpisovanje sporočil. / *Digital certificates of the access point of the information system of the tax authority are used for establishing TLS connection with the information system of the tax authority and electronic signing of messages.*

(4) Podatki med informacijskim sistemom davčnega organa in dostopno točko zavezanca se izmenjujejo prek spletne storitve z uporabo sporočil XML ali JSON sporočil. / *Data between the information system of the tax authority and access point of the person liable are exchanged via the web service with the application of XML messages or JSON messages.*

**16. člen / *Article 16***

**(povezovanje z informacijskim sistemom davčnega organa) / *(connecting with tax authority's information system)***

(1) Za povezavo z informacijskim sistemom davčnega organa mora imeti zavezanec zagotovljen dostop do internetnega omrežja in ustrezno prepustnost povezave. / *The person liable shall have access provided to the Internet network and appropriate throughput of the connection for connection with tax authority's information system.*

(2) Ustrezno prepustnost povezave iz prejšnjega odstavka določi zavezanec na podlagi števila sporočil v sekundi med največjo obremenitvijo v skladu s 14. členom tega pravilnika. / *The appropriate throughput of the connection from the previous paragraph is defined by the person liable on the basis of the number of messages per second during maximum network utilization in accordance with Article 14 of this regulation.*

(3) Programska rešitev zavezanca mora za izvajanje postopka elektronske izmenjave podatkov o računih iz 10. člena in podatkov o poslovnih prostorih iz 12. člena tega pravilnika izpolnjevati naslednje pogoje / *The programme solution of the person liable shall for implementation of the procedure for electronic exchange of data about invoices from Article 10 and data about business premises from Article 12 of this regulation fulfil the following conditions:*

– za izmenjavo XML sporočil po protokolu SOAP / *for exchange of XML messages on the basis of SOAP protocol:*

1. standard kreiranja odjemalca: WS-I / *standard for creating a client: WS-I,*

2. tip servisa: document-literal in / *service type: document-literal and*

3. aplikacijski protokol: SOAP/HTTPS (SOAP 1.1) / *application protocol: SOAP/HTTPS (SOAP 1.1);*

– za izmenjavo JSON sporočil na način REST / *for exchange of JSON messages in REST method:*

1. standard kreiranja JSON objekta: json-shema v4 / *standard for creating JSON object: json-schema v4,*

2. standard podpisovanja JSON objekta: JSON Web Signature in / *standard for signing JSON object: JSON Web Signature and*

3. aplikacijski protokol: HTTPS / *application protocol: HTTPS.*

(4) Finančna uprava Republike Slovenije objavi tehnične specifikacije za izmenjavo podatkov o računih iz 10. člena in podatkov o poslovnih prostorih iz 12. člena tega pravilnika na portalu eDavki. / *The Financial Administration of the Republic of Slovenia publishes technical characteristics for exchange of data about invoices from Article 10 and data about business premises from Article 12 of this regulation on eDavki portal.*

**17. člen / *Article 17***

**(sporočila o napakah) / *(messages on errors)***

V primeru napake pri obdelavi sporočila s podatki o računu iz 11. člena in sporočila s podatki o poslovnem prostoru zavezanca iz 13. člena tega pravilnika informacijski sistem davčnega organa dostopni točki zavezanca vrne eno izmed naslednjih sporočil o napakah / *In cases of errors at processing of the message with data about the invoice from Article 11 and messages with data about business premises of the person liable from Article 13 of this regulation the information system of the tax authority returns one of the following messages on errors to the access point of the person liable:*

1. sporočilo ni v skladu s shemo / *message is not compliant with XML schema;*

2. sporočilo ni v skladu s shemo JSON / *message is not compliant with JSON schema;*

3. digitalni podpis ni ustrezen */ digital signature is not appropriate;*

4. identifikator digitalnega potrdila XML ni ustrezen / *identificator of XML digital certificate is not appropriate*;

5. digitalno potrdilo je preklicano / *digital certificate is revoked;*

6. digitalnemu potrdilu je potekla veljavnost / *digital certificate is no longer valid*;

7. davčna številka v sporočilu ni enaka davčni številki iz digitalnega potrdila / *tax number in the message is not the same as the tax number in the digital certificate;*

8. podatki o poslovnem prostoru niso posredovani / *data about the business premises are not submitted*;

9. sistemska napaka pri obdelavi sporočila / *system error at processing of the message*.

**VIII. OBVESTILO O OBVEZNOSTI IZDAJE RAČUNA IN OBVEZNOSTI KUPCA, DA PREVZAME IN ZADRŽI IZDANI RAČUN / *NOTICE ON THE OBLIGATION TO ISSUE INVOICES AND OBLIGATION OF BUYERS TO ACCEPT AND KEEP INVOICES ISSUED***

**18. člen / *Article 18***

**(vsebina in oblika obvestila) / *(content and form of the notice)***

(1) Obvestilo o obveznosti izdaje računa in obveznosti kupca, da prevzame in zadrži izdani račun iz prvega odstavka 12. člena ZDavPR, je v velikosti 148 x 210 mm (format A5). / *The notice on the obligation to issue the invoice and on the obligation of buyers to accept and keep the invoice issued from Article 12 Paragraph 1 of the ZDavPR is in size of 148 x 210 mm (A5 format).*

(2) Obvestilo iz prejšnjega odstavka je razdeljeno na dva dela. / *The notice from the previous paragraph is divided into two parts.*

(3) V zgornjem delu obvestila je na ozadju, ki je v barvi 355 C po barvni lestvici Pantone, navedeno besedilo »Ne spreglejte! Kupec mora prevzeti račun in ga zadržati neposredno po odhodu iz poslovnega prostora. Zakon o davčnem potrjevanju računov«. Črke besedila so v beli barvi. / *The upper part of the notice, which has a 355 C background from Pantone colour chart, has the following text stated »Don't overlook! Buyers shall accept invoices and keep them immediately after leaving the business premises. The Act on Fiscal Verification of Invoices«. Letters of this text are white.*

(4) V spodnjem delu obvestila je na ozadju, ki je v črni barvi, navedeno besedilo »Vklopi razum, zahtevaj račun!«. Črke besedila so v beli barvi. V desnem kotu je na belem ozadju vrisan stiliziran simbol za vklop. Simbol za vklop je v barvi 355 C po barvni lestvici Pantone. / *The lower part of the notice, which has a black background, has the following text stated »Turn on your mind and demand the invoice!«. Letters of this text are white. The stylised symbol for turning the button on is drawn in the right corner on a white background. The symbol for turning the button on is in 355 C colour from Pantone colour chart.*

(5) Na obvestilu je uporabljena neserifna tipografija črk. / *Sans-serif letter fonts are used for these notices.*

(6) Vsebina in oblika obvestila o obveznosti izdaje računa in obveznosti kupca, da prevzame in zadrži izdani račun sta določeni v Prilogi III k temu pravilniku, ki je njegov sestavni del. / *The content and form of the notice on obligation to issue invoices and obligation of buyers to accept and keep invoices issued are defined in Annex III to this regulation, which is its constituent part.*

**IX. KONČNA DOLOČBA / *FINAL PROVISION***

**19. člen / *Article 19***

**(veljavnost pravilnika) / *(validity of the regulation)***

Ta pravilnik začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije. / *This regulation comes into force on the day, which follows the day of its publication in the Official Journal of the RS.*

Št. 007-536/2015/33 / *No. 007-536/2015/33*

Ljubljana, dne 13. avgusta 2015 / *Ljubljana, 13 August 2015*

EVA 2015-1611-0093

**dr. Dušan Mramor** l.r.

Minister za finance / *Minister of finance*

**PRILOGA I: vsebina in oblika sporočila s podatki o računu / *ANNEX I: Content and form of the message with data about the invoice***

**Vsi zneski so v EUR / *All amounts are in EUR***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indeks / *Index* | Ime elementa / *Name of the element* | Uporaba/opis elementa / *Usage/description of the element* | Obvezen podatekDA/NE / *Obligatory data YES/NO* | Tip podatka / *Type of data* | Zaloga vrednosti / *Stock of values* |
|  Glava sporočila / *Message header* |
| R\_1.0 | + Identifikator sporočila / *Identifier of the message* | Enkratni identifikator sporočila. / *Unique identifier of the message*Vsako sporočilo mora imeti enkratno identifikacijsko oznako. Enako velja tudi pri pošiljanju sporočila, ki se zaradi napake pošilja ponovno. / *Every message shall have the unique identification mark. The same is obligatory also at sending of the message, which is resent due to an error.* | DA / *YES* | *Text* | *Min36, Max 36* |
| R\_2.0 | + Datum in čas pošiljanja / *Date and time of sending* | Datum in čas pošiljanja sporočila. / *Date and time of sending the message*LLLL-MM-DDTUU:MM:SS / *YYYY-MM-DDTHH:MM:SS* | DA / *YES* | *Date Time* |  |
|  Račun / *Invoice* |
| R\_3.0 | + Račun – elektronska naprava / *Invoice – electronic device* | Vpišejo se podatki o računu, ki je izdan z uporabo elektronske naprave. / *Data are entered about the invoice, which is issued with usage of the electronic device.* | DA, če je račun izdan preko elektronske naprave / *YES if the invoice is issued via the electronic device* |  |  |
| R\_3.1 | ++ Davčna številka zavezanca / *Tax number of the person liable* | Vpiše se davčna številka zavezanca, ki je izdal račun. / *The tax number of the person liable, who has issued the invoice, is entered.* | DA / *YES* | *Text* | *Min8, Max8* |
| R\_3.2 | ++Datum in čas izdaje računa / *Date and time of issuing the invoice* | Vpiše se datum in čas izdaje računa, ki je naveden na računu. / *Date and time of issuing the invoice, which is stated on the invoice, are entered.*Podatek se vpiše v formatu LLLL-MM-DDTUU:MM:SS. / *The data is entered in the following format* *YYYY-MM-DDTHH:MM:SS* | DA / *YES* | *Date Time* |  |
| R\_3.3 | ++ Način dodelitve številke računa / *Method for assigning the invoice number* | Vpiše se oznaka načina dodeljevanja številk računom / *The mark is entered for the method of assigning numbers to invoices:*C – centralno na nivoju poslovnega prostora / *centrally at the level of business premises*B – po posamezni elektronski napravi (blagajna) / *per individual electronic device (cash register)*Oznaka pojasnjuje na kakšen način se računom dodeljujejo številke. / *The mark explains the method for assigning numbers to invoices.*Številke računov se lahko dodeljujejo centralno na nivoju poslovnega prostora ali posamično na elektronski napravi za izdajanje računov. / *Invoice numbers may be assigned centrally at the level of business premises or individually on the electronic device for issuing invoices.* | DA / *YES* | *Text* | *Min1, Max1* |
| R\_3.4 | ++ Številka računa / *Number of the invoice* | Vpiše se številka izdanega računa. / *The number of the issued invoice is entered.*Vpiše se tudi številka dokumenta, ki spreminja prvotni račun (dobropis, storno,…) v primeru izvajanja postopka potrjevanja naknadne spremembe podatkov na računu, ki spreminja prvoten račun in se nanj nedvoumno nanaša. / *The number of the document is also entered, which changes the original invoice (credit, reversing, etc.) in cases of performing the procedure for verification of subsequent changes of data on the invoice, which changes the original invoice and refers to it with reasonable certainty.*Številka računa je sestavljena iz treh delov / *The invoice number includes three parts:* * Oznaka poslovnega prostora / *Mark of business premises*
* Oznaka elektronske naprave za izdajanje računov / *Mark of the electronic device for issuing invoices*
* Zaporedna številka računa / *Sequence number of the invoice*

 Številka računa se na računu navede v naslednji obliki / *The invoice number is stated on the invoice in the following form:*oznaka poslovnega prostora-oznaka elektronske naprave-zaporedna številka računa / *mark of business premises-mark of the electronic device-sequence invoice number*Primer / *Example*: TRGOVINA1-BLAG2-1234Podatki se vpisujejo ločeno. / *Data are entered separately.* | DA / *YES* |  |  |
| R\_3.4.1 | +++ Oznaka poslovnega prostora / *Mark of business premises* | Vsebuje lahko samo črke in številke / *It may include only the following letters and numbers*: 0-9, a-z, A-Z.  | DA / *YES* | *Text* | *Min1, Max20* |
| R\_3.4.2 | +++ Oznaka elektronske naprave / *Mark of the electronic device* | Vsebuje lahko samo črke in številke / *It may include only the following letters and numbers*: 0-9, a-z, A-Z. | DA / *YES* | *Text* | *Min1, Max20* |
| R\_3.4.3 | +++ Zaporedna številka računa / *Sequence number of the invoice* | Vsebuje lahko samo številke 0-9. Niso dovoljene vodilne ničle. / *It may include only numbers 0-9. Zeros cannot be on the first place.* | DA / *YES* | *Text* | *Min1, Max20* |
| R\_3.5 | ++ Davčna številka oziroma identifikacijska oznaka za namene DDV kupca / *Tax number or identification mark for VAT purposes of the buyer* | Vpiše se davčna številka oziroma identifikacijska številka za namene DDV kupca oziroma naročnika v primeru, ko so ti podatki v skladu z davčnimi predpisi navedeni na računu.Podatek se vpiše, če je naveden na računu. / *The tax number is entered or identification number for VAT purposes of the buyer or ordering party in cases when these data are stated on the invoice in accordance with tax regulations.* | DA, če so podatki navedeni na računu / *YES if data are stated on the invoice* | *Text* | *Min1, Max20* |
| R\_3.6 | ++ Vrednost računa / *Value of the invoice* | Vnese se skupni znesek računa. Vpiše se znesek računa skupaj z DDV in ostalimi davki/dajatvami, zmanjšan za zneske popustov. / *The total amount of the invoice is entered. The amount of the invoice is entered together with VAT and other taxes/duties, decreased for amounts of discounts.*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA / *YES* | *Decimal**Number* | Številk / *Numbers*: *max* 14Decimalk / *Decimals:* *max* 2 |
| R\_3.7 | ++ Znesek povračil / *Amount of refunds* | Vpiše se znesek povračil na računu, ki se priznajo kupcu (npr. na podlagi dobropisa za vračilo embalaže). */ The amount of refunds on the invoice, which are recognized to the buyer (e.g. on the basis of credit for returning packaging), is entered.*Podatek se vpiše le, če na računu obstajajo povračila. / *The data is entered only if there are refunds on the invoice.*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstajajo povračila / *YES if there are refunds* | *Decimal**Number* | Številk / *Numbers:* *max* 14Decimalk / *Decimals:* *max* 2 |
| R\_3.8 | ++ Vrednost za plačilo / *Value for payment* | Vpiše se znesek računa za plačilo. / *The amount of the invoice for payment is entered.* Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA / *YES* | *Decimal**Number* | Številk / *Numbers:* *max* 14Decimalk / *Decimals:* *max* 2 |
| R\_3.9 | ++ Vrednost osnove po davkih in dajatvah, po davčnih zavezancih / *Value of the base according to taxes and duties, according to taxpayers* | Vpiše se vrednost osnov po vrsti davka ali dajatve, razdeljeno po davčnih stopnjah, in pripadajoči davek ali dajatev, vrednost dobav na podlagi posebnih ureditev, dobav pri katerih je plačnik DDV kupec blaga ali naročnik storitve, oproščenih dobav in neobdavčljivih dobav, ločeno po davčnih številkah davčnih zavezancev. / *The value is entered for bases according to types of taxes or duties, separated per tax rates, and associated taxes or duties, value of supplies on the basis of special arrangements, supplies where the payer of VAT is the buyer of goods or party ordering services, exempt supplies and non-taxable supplies, separated according to tax numbers of taxpayers.* | DA / *YES* |  |  |
| R\_3.9.1 | +++ Davčna številka davčnega zavezanca / *Tax number of the taxpayer* | Vpiše se davčna številka davčnega zavezanca, v imenu in za račun katerega je bil izdan račun, če je račun izdan v tujem imenu in za tuj račun oziroma če je račun izdal prejemnik računa v imenu in za račun dobavitelja. Če račun ni bil izdan v tujem imenu in za tuj račun, se podatek ne vpisuje. / *The tax number of the taxpayer is entered in the name of and on behalf of whose the invoice has been issued, if the invoice has been issued in the name of and on behalf of another person or if the invoice has been issued by the recipient of the invoice in the name of and on behalf of the supplier. If the invoice has not been issued in the name of and on behalf of another person, the data is not entered.*  | DA, če je račun izdan v tujem imenu in za tuj račun / *YES if the invoice has been issued**in the name of and on behalf of another person* | *Text* | *Min8, Max8* |
| R\_3.9.2 | +++ DDV / *VAT* | Vpišejo se podatki o DDV. / *Data about VAT are entered.*Podatek se posreduje le, če račun vsebuje znesek obračunanega DDV. / *The data is submitted only if the invoice includes the amount of VAT settled.*Podatek je sestavljen iz davčne stopnje, davčne osnove in zneska davka. / *The data consists of the tax rate, tax base and amount of tax.*Za davčne stopnje lahko obstaja seznam davčnih stopenj pri davčnemu organu. / *The tax authority may have a list of tax rates.* | DA, če obstaja davek / *YES if there is tax* |  |  |
| R\_3.9.21 | ++++ Davčna stopnja / *Tax rate* | Vrednost davčne stopnje. / *Value of the tax rate*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstaja davek / *YES if there is tax* | *Decimal**Number* | Številk / *Numbers*: *max* 5Decimalk / *Decimals*: *max* 2 |
| R\_3.9.22 | ++++ Davčna osnova / *Tax base* | Znesek davčne osnove (po zmanjšanju za popuste). / *Amount of the tax base (after reduction for discounts)*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstaja davek / *YES if there is tax* | *Decimal**Number* | Številk / *Numbers*: *max* 14Decimalk / *Decimals*: *max* 2 |
| R\_3.9.23 | ++++ Davek */ Tax* | Znesek davka. / *Amount of tax*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstaja davek / *YES if there is tax* | *Decimal**Number* | Številk / *Numbers*: *max* 14Decimalk / *Decimals*: *max* 2 |
| R\_3.9.3 | +++ Pavšalno nadomestilo / *Flat-rate compensation* | Vpišejo se podatki o pavšalnem nadomestilu. / *Data about the flat-rate compensation are entered.*Podatek se posreduje le, če račun vsebuje znesek obračunanega pavšalnega nadomestila. / *The data is submitted only if the invoice includes the amount of the flat-rate compensation settled.*Podatek je sestavljen iz stopnje, osnove in zneska pavšalnega nadomestila. / *The data consists of the rate, base and amount of the flat-rate compensation.* | DA, če obstaja pavšalno nadomestilo / *YES if there is flat-rate compensation* |  |  |
| R\_3.9.31 | ++++ Stopnja pavšalnega nadomestila / *Rate of the flat-rate compensation* | Vrednost stopnje pavšalnega nadomestila. / *Value of the flat-rate compensation's rate*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstaja pavšalno nadomestilo / *YES if there is flat-rate compensation* | *Decimal**Number* | Številk / *Numbers: max* 5Decimalk / *Decimals: max* 2 |
| R\_3.9.32 | ++++ Osnova za obračun pavšalnega nadomestila / *Base for settlement of the flat-rate compensation* | Osnova oziroma vrednost od katere se obračuna znesek pavšalnega nadomestila (po zmanjšanju za popuste). / *The base or value from which the amount of the flat-rate compensation is settled (after reduction for discounts).*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstaja pavšalno nadomestilo / *YES if there is flat-rate compensation* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_3.9.33 | ++++ Znesek pavšalnega nadomestila / *Amount of the flat-rate compensation* | Znesek pavšalnega nadomestila. / *Amount of the flat-rate compensation*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstaja pavšalno nadomestilo / *YES if there is flat-rate compensation* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_3.9.4 | +++ Ostali davki/dajatve / *Other taxes/duties* | Vpiše se skupni znesek ostalih davkov oziroma dajatev (razen DDV), ki so na računu. / *The total amount is entered of other taxes or duties (except VAT), which are on the invoice.*Podatek se vpisuje le, če račun vsebuje davke oziroma dajatve, ki niso DDV. / *The data is entered only if the invoice includes taxes or duties, which are not VAT.*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstaja davek/dajatev */ YES if there is a tax/duty* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_3.9.5 | +++ Vrednost oproščenih dobav / *Value of exempt supplies* | Skupna vrednost dobav blaga ali storitev na računu, ki so v skladu z Zakonom o davku na dodano vrednost oproščene plačila DDV (po zmanjšanju za popuste). / *The total value of supplies of goods or services on the invoice, which are in accordance with the Value Added Tax Act exempt from VAT payment (after reduction for discounts).*Podatek se vpiše le, če na računu obstaja znesek oproščenih dobav. / *The data is entered only if the amount of exempt supplies exists on the invoice.*Decimalno ločilo je pika. / *The decimal separator is a dot.*  | DA, če obstajajo takšne dobave / *YES if there are such supplies* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_3.9.6 | +++ Vrednost dobav po 76.a členu Zakona o davku na dodano vrednost / *Value of supplies on the basis of Article 76.a of the Value Added Tax Act* | Vrednost dobav, za katere je v skladu s 76.a členom Zakona o davku na dodano vrednost prejemnik blaga ali storitev plačnik DDV - obrnjena davčna obveznost (po zmanjšanju za popuste). / *The value of supplies, for which in accordance with Article 76.a of the Value Added Tax Act the recipient of goods or services is the payer of VAT – reverse charge procedure (after reduction for discounts).*Podatek se vpiše le, če na računu obstajajo takšne dobave. / *The data is entered only if such supplies exist on the invoice.*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstajajo takšne dobave / *YES if there are such supplies* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_3.9.7 | +++ Vrednost neobdavčljivih dobav / *Value of non-taxable supplies* | Vrednost neobdavčljivih dobav blaga ali storitev na računu (po zmanjšanju za popuste). Podatek se vpiše le, če na računu obstaja vrednost dobav, ki v skladu z Zakonom o davku na dodano vrednost niso predmet DDV. / *The value of non-taxable supplies of goods or services on the invoice (after reduction for discounts). The data is entered only if the value of supplies, which are not subject to VAT in accordance with the Value Added Tax Act, exists on the invoice.*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstajajo takšne dobave / *YES if there are such supplies* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_3.9.8 | +++ Vrednost dobav, ki se nanaša na posebne ureditve / *Value of supplies, which refers to special arrangements* | Vrednost dobav, za katere se uporablja posebna ureditev, po kateri se obdavčuje razlika v ceni, in sicer posebna ureditev za rabljeno blago, umetniške predmete, zbirke in starine (101. člen Zakona o davku na dodano vrednost). Vpiše se tudi vrednost dobav, za katere se obračunava in plačuje DDV po posebni ureditvi za potovalne agencije (97. člen Zakona o davku na dodano vrednost). Vpiše se znesek, ki je zmanjšan za popuste. / *The value of supplies, for which a special arrangement is used, on the basis of which the margin is taxed, i.e. the special arrangement for second-hand goods, works of art, collector’s items and antiques (Article 101 of the Value Added Tax Act). The value of supplies is also entered, for which VAT is charged and paid according to the special arrangement for travel agencies (Article 97 of the Value Added Tax Act). The amount is entered, which is reduced for discounts.*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA, če obstajajo takšne dobave / *YES if there are such supplies* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_3.10 | ++ Davčna številka osebe (operaterja) na elektronski napravi / *Tax number of the person (operator) at the electronic device* | Vpiše še davčna številka fizične osebe (operaterja), ki izda račun z uporabo elektronske naprave za izdajanje računov. V primeru izdaje računa preko samopostrežnih elektronskih naprav oziroma ko se račun izda brez prisotnosti fizične osebe, se vpiše davčna številka zavezanca. / *The tax number is entered of the individual (operator), who issues the invoice with the usage of the electronic device for issuing invoices. In cases of issuing invoices via self-service electronic devices or when invoices are issued without the presence of individuals, the tax number of the person liable is entered.*Če oseba nima slovenske davčne številke, se podatek ne vpisuje. / *The data is not entered if the person has no Slovene tax number.* | DA, če ima oseba slovensko davčno številko / *YES if the person has a Slovene tax number* | *Text* | *Min8, Max8* |
| R\_3.11 | ++ Oseba (operater) na elektronski napravi nima slovenske davčne številke / *The person (operator) at the electronic device has no Slovene tax number* | Vpiše se *true*, če fizična oseba (operater), ki izda račun z uporabo elektronske naprave, nima slovenske davčne številke, drugače *false* (1 - true, 0 – false)*. / You enter »true« if the individual (operator), who issues the invoice with the usage of the electronic device, has no Slovene tax number, otherwise »false« (1 – true, 0 – false).* | DA, če oseba nima slovenske davčne številke / *YES if the person has no Slovene tax number* | *Boolean* |  |
| R\_3.12 | ++ Zaščitna oznaka izdajatelja računa */ Protective mark of the invoice issuer* | Vpiše se zaščitna oznaka izdajatelja računa. / *The protective mark of the invoice issuer is entered.*Zaščitna oznaka je sestavljena iz 32 znakov v heksadecimalnem formatu. / *The protective mark includes 32 characters in the hexadecimal notation.*Primer / *Example*: 8202f0f963e37a2258b034cf8ae7bbc1 | DA / *YES* | *Text* | *Min32, Max32* |
| R\_3.13 | ++ Oznaka naknadnega posredovanja računa / *Mark of the subsequent submitting of the invoice* | Naknadno posredovani račun je račun, ki je bil izdan brez enkratne identifikacijske oznake računa – EOR (npr. zaradi prekinitve elektronske povezave z davčnim organom).Vpiše se *true*, če je račun naknadno posredovan davčnemu organu, drugače *false* (1 – true, 0 – false). / *Subsequently submitted invoices are invoices, which have been issued without the unique identification invoice mark – EOR (e.g. due to disconnections of electronic connections with the tax authority). If the invoice is subsequently submitted to the tax authority, »true« is entered, otherwise »false« (1 – true, 0 – false).* | DA, če se račun posreduje naknadno / *YES if the invoice is submitted subsequently* | *Boolean* |  |
| R\_3.14 | ++ Številka računa, ki se spreminja / *Number of the invoice, which is changed* | Vpiše se številka prvotnega računa v primeru naknadne spremembe podatkov na prvotnem računu, če je bil prvoten račun izdan preko elektronske naprave. / *The number of the original invoice is entered in cases of subsequent changes of data on the original invoice if the original invoice has been issued via the electronic device.*Zavezanec izvaja postopek potrjevanja računov tudi za vse naknadne spremembe podatkov na računu, ki spreminjajo prvoten račun in se nanj nedvoumno nanašajo. / *The person liable conducts the procedure for verification of invoices also for all subsequent changes of data on the invoice, which change the original invoice and they refer to it with reasonable certainty.*Podatek se vpiše v primeru, če se z računom, izdanim preko elektronske naprave, spreminja prvoten račun, ki je bil izdan preko elektronske naprave. / *The data is entered in cases if the original invoice, which has been issued via the electronic device, changes with the invoice, issued via the electronic device.*Za vpis številke računa, ki se spreminja, veljajo enaka pravila kot pri vpisu številke računa. Številka računa je sestavljena iz treh delov / *Rules for entry of the invoice number, which is changed, are the same as those for entry of the invoice number. The invoice number includes three parts*: * Oznaka poslovnega prostora / *Mark of business premises*
* Oznaka elektronske naprave za izdajanje računov / *Mark of the electronic device for issuing invoices*
* Zaporedna številka računa / *Sequence number of the invoice*

 Številka računa se na računu navede v naslednji obliki / *The invoice number is stated on the invoice in the following form*:oznaka poslovnega prostora-oznaka elektronske naprave-zaporedna številka računa / *mark of business premises-mark of the electronic device- sequence invoice number*Primer / *Example*: TRGOVINA1-BLAG2-1234Podatki se vpisujejo ločeno. / *Data are entered separately.* | DA, če se spreminja prvoten račun, ki je bil izdan preko elektronske naprave / *YES if the original invoice is changed, which has been issued via the electronic device* |  |  |
| R\_3.14.1 | +++ Oznaka poslovnega prostora / *Mark of business premises* | Vsebuje lahko samo črke in številke / *It may include only the following letters and numbers:* 0-9, a-z, A-Z.  | DA, če se spreminja prvoten račun, ki je bil izdan preko elektronske naprave / *YES if the original invoice is changed, which has been issued via the electronic device* | *Text* | *Min1, Max20* |
| R\_3.14.2 | +++ Oznaka elektronske naprave / *Mark of the electronic device* | Vsebuje lahko samo črke in številke / *It may include only the following letters and numbers*: 0-9, a-z, A-Z. | DA, če se spreminja prvoten račun, ki je bil izdan preko elektronske naprave / *YES if the original invoice is changed, which has been issued via the electronic device* | *Text* | *Min1, Max20* |
| R\_3.14.3 | +++ Zaporedna številka računa / *Sequence number of the invoice* | Vsebuje lahko samo številke 0-9. Niso dovoljene vodilne ničle. / *It may include only numbers 0-9. Zeros cannot be on the first place.* | DA, če se spreminja prvoten račun, ki je bil izdan preko elektronske naprave / *YES if the original invoice is changed, which has been issued via the electronic device* | *Text* | *Min1, Max20* |
| R\_3.15 | ++ Datum in čas izdaje računa, ki se spreminja / *Date and time of issuing the invoice, which is changed* | Vpiše se datum in čas izdaje prvotnega računa v primeru naknadne spremembe podatkov na prvotnem računu, če je bil prvoten račun izdan preko elektronske naprave. / *Date and time are entered of issuing the original invoice in cases of subsequent changes of data on the original invoice if the original invoice has been issued via the electronic device.*Podatek se vpiše v primeru, če se z računom, izdanim preko elektronske naprave, spreminja prvoten račun, ki je bil izdan preko elektronske naprave. */ The data is entered in cases if the original invoice, which has been issued via the electronic device, is changed with the invoice, issued via the electronic device.*Podatek se vpiše v formatu LLLL-MM-DDTUU:MM:SS. / *The data is entered in the following format* *YYYY-MM-DDTHH:MM:SS* | NE / *NO* | *Date Time* |  |
| R\_3.16 | ++ Številka računa iz vezane knjige računov, ki se spreminja / *Number of the invoice from the pre-numbered invoice book, which is changed* | Vpiše se številka izdanega računa iz vezane knjige računov, ki se spreminja, če je bil prvoten račun izdan iz vezane knjige računov. / *The number is entered of the issued invoice from the pre-numbered invoice book, which is changed, if the original invoice has been issued from the pre-numbered invoice book.*Podatek se vpiše v primeru, če se z računom, izdanim preko elektronske naprave, spreminja prvoten račun, ki je bil izdan iz vezane knjige računov. / *The data is entered in cases when the original invoice is changed, which has been issued from the pre-numbered invoice book, with the invoice, issued via the electronic device.* | DA, če se spreminja prvoten račun iz vezane knjige računov / *YES if the original invoice from the pre-numbered invoice book is changed* | *Text* | *Min1, Max20* |
| R\_3.17 | ++ Številka seta računa iz vezane knjige računov, ki se spreminja / *Number of the invoice set (original invoice + its two copies) from the pre-numbered invoice book, which is changed* | Vpiše se številka posameznega obrazca računa (seta) izdanega iz vezane knjige računov, ki se spreminja, če je bil prvoten račun izdan iz vezane knjige računov */ The number is entered of an individual invoice form (set) issued from the pre-numbered invoice book, which is changed if the original invoice has been issued from the pre-numbered invoice book.* Podatek se vpiše v primeru, če se z računom, izdanim preko elektronske naprave, spreminja prvoten račun, ki je bil izdan iz vezane knjige računov. / *The data is entered in cases when the original invoice, which has been issued from the pre-numbered invoice book, is changed with the invoice, issued via the electronic device.* | DA, če se spreminja prvoten račun iz vezane knjige računov / *YES if the original invoice from the pre-numbered invoice book is changed* | *Text* | *Min2, Max2* |
| R\_3.18 | ++ Serijska številka vezane knjige računov iz katere je bil izdan račun, ki se spreminja / *Serial number of the pre-numbered invoice book, from which the invoice, which is changed, has been issued* | Vpiše se serijska številka vezane knjige računov iz katere je bil izdan račun, ki se spreminja, če je bil prvoten račun izdan iz vezane knjige računov. / *The serial number is entered of the pre-numbered invoice book, from which the invoice, which is changed, has been issued if the original invoice has been issued from the pre-numbered invoice book.*Podatek se vpiše v primeru, če se z računom, izdanim preko elektronske naprave, spreminja prvoten račun, ki je bil izdan iz vezane knjige računov. / *The data is entered in cases when the original invoice, which has been issued from the pre-numbered invoice book, is changed with the invoice, issued via the electronic device.* | DA, če se spreminja prvoten račun iz vezane knjige računov / *YES if the original invoice is changed from the pre-numbered invoice book* | *Text* | *Min12, Max12* |
| R\_3.19 | ++ Datum izdaje računa iz vezane knjige računov, ki se spreminja / *Date of issuing the invoice from the pre-numbered invoice book, which is changed*  | Vpiše se datum izdaje prvotnega računa iz vezane knjige računov, ki se spreminja, če je bil prvoten račun izdan iz vezane knjige računov. / *The issuing date is entered for the original invoice from the pre-numbered invoice book, which is changed if the original invoice has been issued from the pre-numbered invoice book.*Podatek se vpiše v formatu LLLL-MM-DD. / *The data is entered in the following format: YYYY-MM-DD.*Podatek se vpiše v primeru, če se z računom, izdanim preko elektronske naprave, spreminja prvoten račun, ki je bil izdan iz vezane knjige računov. / *The data is entered in cases when the original invoice, which has been issued from the pre-numbered invoice book, is changed with the invoice, issued via the electronic device.* | NE / *NO* | *Date*  |  |
| R\_3.20 | ++ Ostalo / *Other* | Vpišejo se morebitne druge oznake, ki podrobneje pojasnjujejo zapise v zvezi z vsebino izdanih računov in njihove spremembe. / *Potential other marks are entered, which explain in detail the records in connection with the content of invoices issued and their changes.* | NE / *NO* | *Text* | *Min1, Max1000* |
| R\_4.0 | + Račun – vezana knjiga računov / *Invoice – pre-numbered invoice book* | Vpišejo se podatki o računu, ki je izdan iz vezane knjige računov in je naknadno posredovan v potrditev davčnemu organu. / *The data are entered about the invoice, which has been issued from the pre-numbered invoice book and it is subsequently submitted to the tax authority for verification.* | DA, če je račun izdan iz vezane knjige računov / *YES if the invoice has been issued from the pre-numbered invoice book* |  |  |
| R\_4.1 | ++ Davčna številka zavezanca / *Tax number of the person liable* | Vpiše se davčna številka zavezanca, ki je izdal račun. / *The tax number of the person liable, who has issued the invoice, is entered.* | DA / *YES* | *Text* | *Min8, Max8* |
| R\_4.2 | ++Datum izdaje računa / *Date of issuing the invoice* | Vpiše se datum izdaje računa, ki je naveden na računu. / *The date of issuing the invoice, which is stated on the invoice, is entered.*Podatek se vpiše v formatu LLLL-MM-DD. / *The data is entered in the following format: YYYY-MM-DD.* | DA / *YES* | *Date* |  |
| R\_4.3 | ++ Številka računa / *Number of the invoice* | Vpiše se številka računa, izdanega iz vezane knjige računov. / *The number of the invoice is entered, issued from the pre-numbered invoice book.*Vpiše se tudi številka dokumenta, ki spreminja prvotni račun (dobropis, storno,…), v primeru izvajanja postopka potrjevanja naknadne spremembe podatkov na računu, ki spreminja prvoten račun in se nanj nedvoumno nanaša. */ The number of the document is also entered, which changes the original invoice (credit, reversing, etc.) in cases of performing the procedure for verification of subsequent changes of data on the invoice, which changes the original invoice and refers to it with reasonable certainty.* | DA / *YES* | *Text* | *Min1, Max20* |
| R\_4.4 | ++ Številka seta računa iz vezane knjige računov / *Number of the invoice set (original invoice + its two copies) from the pre-numbered invoice book* | Vpiše se številka obrazca računa (seta) iz vezane knjige računov. / *The number is entered of the invoice form (set) from the pre-numbered invoice book.* | DA / *YES* | *Text* | *Min2, Max2* |
| R\_4.5 | ++ Serijska številka vezane knjige računov / *Serial number of the pre-numbered invoice book* | Vpiše se serijska številka vezane knjige računov iz katere je bil izdan račun. / *The serial number is entered of the pre-numbered invoice book, from which the invoice has been issued.* | DA */ YES* | *Text* | *Min12, Max12* |
| R\_4.6 | ++ Oznaka poslovnega prostora / *Mark of business premises* | Vpiše se oznaka poslovnega prostora v katerem je bil izdan račun iz vezane knjige računov. / *The mark of business premises is entered, in which the invoice has been issued from the pre-numbered invoice book.*Oznaka poslovnega prostora mora biti enaka oznaki, ki je bila posredovana v okviru podatkov o poslovnih prostorih. / *The mark of business premises shall be the same as the mark, which has been submitted within data about business premises.*Vsebuje lahko samo črke in številke / *It may include only the following letters and numbers:* 0-9, a-z, A-Z. | DA / *YES* | *Text* | *Min1, Max20* |
| R\_4.7 | ++ Davčna številka oziroma identifikacijska oznaka za namene DDV kupca / *Tax number or identification mark for VAT purposes of the buyer* | Vpiše se davčna številka oziroma identifikacijska številka za namene DDV kupca oziroma naročnika v primeru, ko so ti podatki v skladu z davčnimi predpisi navedeni na računu.Podatek se vpiše, če je naveden na računu. / *The tax number is entered or identification number for VAT purposes of the buyer or ordering party in cases when these data are in accordance with tax regulations stated on the invoice.**The data is entered if it is stated on the invoice.* | DA, če so podatki navedeni na računu / *YES if data are stated on the invoice* | *Text* | *Min1, Max20* |
| R\_4.8 | ++ Vrednost računa / *Value of the invoice* | Vnese se skupni znesek računa. Vpiše se znesek računa skupaj z DDV in ostalimi davki/dajatvami, zmanjšan za zneske popustov. / *The total amount of the invoice is entered. The amount of the invoice is entered together with VAT and other taxes/duties, decreased for amounts of discounts.*Decimalno ločilo je pika. / *The decimal separator is a dot.* | DA / *YES* | *Decimal**Number* | Številk / *Numbers: max 14*Decimalk / *Decimals: max* 2 |
| R\_4.9 | ++ Znesek povračil / *Amount of refunds* | Vpiše se znesek povračil na računu, ki se priznajo kupcu (npr. na podlagi dobropisa za vračilo embalaže). / *The amount of refunds on the invoice is entered, which are recognized to the buyer (e.g. on the credit basis for returning packaging).*Podatek se vpiše le, če na računu obstajajo povračila. / *The data is entered only if there are refunds on the invoice.*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstajajo povračila / *YES if there are refunds* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.10 | ++ Vrednost za plačilo / *Value for payment* | Vpiše se znesek računa za plačilo. / *The invoice amount for payment is entered.* Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA / *YES* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.11 | ++ Vrednost osnove po davkih in dajatvah, po davčnih zavezancih / *Value of the base according to taxes and duties, according to taxpayers* | Vpiše se vrednost osnov po vrsti davka ali dajatve, razdeljeno po davčnih stopnjah, in pripadajoči davek ali dajatev, vrednost dobav na podlagi posebnih ureditev, dobav pri katerih je plačnik DDV kupec blaga ali naročnik storitve, oproščenih dobav in neobdavčljivih dobav, ločeno po davčnih številkah davčnih zavezancev. / *The value of bases is entered according to the type of taxes or duties, divided according to tax rates, and associated taxes or duties, value of supplies on the basis of special arrangements, supplies where the payer of VAT is the buyer of goods or party ordering services, exempt supplies and non-taxable supplies, divided according to tax numbers of taxpayers.* | DA / *YES* |  |  |
| R\_4.11.1 | +++ Davčna številka davčnega zavezanca / *Tax number of the taxpayer* | Vpiše se davčna številka davčnega zavezanca, v imenu in za račun katerega je bil izdan račun, če je račun izdan v tujem imenu in za tuj račun oziroma če je račun izdal prejemnik računa v imenu in za račun dobavitelja. Če račun ni bil izdan v tujem imenu in za tuj račun, se podatek ne vpisuje. / *The tax number of the taxpayer is entered, in the name of and on behalf of whose the invoice has been issued if the invoice has been issued in the name of and on behalf of another person or if the invoice has been issued by the recipient of the invoice in the name of and on behalf of the supplier. If the invoice has not been issued in the name of and on behalf of another person, the data is not entered.*  | DA, če je račun izdan v tujem imenu in za tuj račun / *YES if the invoice has been issued* *in the name of and on behalf of another person* | *Text* | *Min8, Max8* |
| R\_4.11.2 | +++ DDV / *VAT* | Vpišejo se podatki o DDV. */ Data about VAT are entered.*Podatek se posreduje le, če račun vsebuje znesek obračunanega DDV. / *The data is submitted only if the invoice includes the amount of the settled VAT.*Podatek je sestavljen iz davčne stopnje, davčne osnove in zneska davka. */ The data includes the tax rate, tax base and amount of tax.*Za davčne stopnje lahko obstaja seznam davčnih stopenj pri davčnemu organu. / *The tax authority may have a list of tax rates.* | DA, če obstaja davek */ YES if the tax exists* |  |  |
| R\_4.11.21 | ++++ Davčna stopnja */ Tax rate* | Vrednost davčne stopnje. */ Value of the tax rate*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstaja davek */ YES if the tax exists* | *Decimal**Number* | Številk / *Numbers: max* 5Decimalk / *Decimals: max* 2 |
| R\_4.11.22 | ++++ Davčna osnova */ Tax base* | Znesek davčne osnove (po zmanjšanju za popuste). */ Amount of the tax base (after reduction for discounts)*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstaja davek */ YES if the tax exists* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.11.23 | ++++ Davek */ Tax* | Znesek davka. / *Amount of tax*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstaja davek */ YES if the tax exists* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.11.3 | +++ Pavšalno nadomestilo */ Flat-rate compensation* | Vpišejo se podatki o pavšalnem nadomestilu. / *The data about the flat-rate compensation are entered.*Podatek se posreduje le, če račun vsebuje znesek obračunanega pavšalnega nadomestila. / *The data is submitted only if the invoice includes the amount of the settled flat-rate compensation.*Podatek je sestavljen iz stopnje, osnove in zneska pavšalnega nadomestila. */ The data includes the rate, base and amount of the flat-rate compensation.* | DA, če obstaja pavšalno nadomestilo / *YES if the flat-rate compensation exists* |  |  |
| R\_4.11.31 | ++++ Stopnja pavšalnega nadomestila / *Rate of the flat-rate compensation* | Vrednost stopnje pavšalnega nadomestila. */ The value of the rate for the flat-rate compensation*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstaja pavšalno nadomestilo */ YES if the flat-rate compensation exists* | *Decimal**Number* | Številk / *Numbers: max* 5Decimalk / *Decimals: max* 2 |
| R\_4.11.32 | ++++ Osnova za obračun pavšalnega nadomestila */ Base for settlement of the flat-rate compensation* | Osnova oziroma vrednost od katere se obračuna znesek pavšalnega nadomestila (po zmanjšanju za popuste). */ The base or value from which the amount of the flat-rate compensation is settled (after reduction for discounts).*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstaja pavšalno nadomestilo */ YES if the flat-rate compensation exists* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.11.33 | ++++ Znesek pavšalnega nadomestila */ Amount of the flat-rate compensation* | Znesek pavšalnega nadomestila. */ Amount of the flat-rate compensation*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstaja pavšalno nadomestilo */ YES if the flat-rate compensation exists* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.11.4 | +++ Ostali davki/dajatve */ Other taxes/duties* | Vpiše se skupni znesek ostalih davkov oziroma dajatev (razen DDV), ki so na računu. */ The total amount is entered of other taxes or duties (except VAT), which are on the invoice.*Podatek se vpisuje le, če račun vsebuje davke oziroma dajatve, ki niso DDV. */ The data is entered only if the invoice includes taxes or duties, which are not VAT.*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstaja davek/dajatev */ YES if the tax/duty exists* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.11.5 | +++ Vrednost oproščenih dobav / *Value of exempt supplies* | Skupna vrednost dobav blaga ali storitev na računu, ki so v skladu z Zakonom o davku na dodano vrednost oproščene plačila DDV (po zmanjšanju za popuste). */ The total value of supplies of goods or services on the account, which are in accordance with the Value Added Tax Act exempt from VAT payment (after reduction for discounts).*Podatek se vpiše le, če na računu obstaja znesek oproščenih dobav. */ The data is entered only if the amount of exempt supplies exists on the invoice.*Decimalno ločilo je pika. */ The decimal separator is a dot.*  | DA, če obstajajo takšne dobave / *YES if such supplies exist* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.11.6 | +++ Vrednost dobav po 76.a členu Zakona o davku na dodano vrednost / *Value of supplies on the basis of Article 76.a of the Value Added Tax Act* | Vrednost dobav za katere je v skladu s 76.a členom Zakona o davku na dodano vrednost prejemnik blaga ali storitev plačnik DDV - obrnjena davčna obveznost (po zmanjšanju za popuste). */ The value of supplies, for which in accordance with Article 76.a of the Value Added Tax Act the recipient of goods or services is the payer of VAT – reverse charge procedure (after reduction for discounts).*Podatek se vpiše le, če na računu obstajajo takšne dobave. */ The data is entered only if such supplies exist on the invoice.*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstajajo takšne dobave / *YES if such supplies exist* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.11.7 | +++ Vrednost neobdavčljivih dobav / *Value of non-taxable supplies* | Vrednost neobdavčljivih dobav blaga ali storitev na računu (po zmanjšanju za popuste). Podatek se vpiše le, če na računu obstaja vrednost dobav, ki v skladu z Zakonom o davku na dodano vrednost niso predmet DDV*. / The value of non-taxable supplies of goods or services on the invoice (after reduction for discounts). The data is entered only if on the invoice there is such value of supplies, which in accordance with the VAT Act are not subject to VAT.*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstajajo takšne dobave / *YES if such supplies exist* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.11.8 | +++ Vrednost dobav, ki se nanaša na posebne ureditve */ Value of supplies, which refers to special arrangements* | Vrednost dobav, za katere se uporablja posebna ureditev, po kateri se obdavčuje razlika v ceni, in sicer posebna ureditev za rabljeno blago, umetniške predmete, zbirke in starine (101. člen Zakona o davku na dodano vrednost). Vpiše se tudi vrednost dobav za katere se obračunava in plačuje DDV po posebni ureditvi za potovalne agencije (97. člen Zakona o davku na dodano vrednost). Vpiše se znesek, ki je zmanjšan za popuste. */ The value of supplies, for which the special arrangement is used, according to which the margin is taxed, i.e. special arrangement for second-hand goods, works of art, collector's items and antiques (Article 101 of the VAT Act). The value of supplies is also entered, for which VAT is settled and paid in accordance with the special arrangement for travel agencies (Article 97 of the VAT Act). The amount is entered, which is decreased for discounts.*Decimalno ločilo je pika. */ The decimal separator is a dot.* | DA, če obstajajo takšne dobave / *YES if such supplies exist* | *Decimal**Number* | Številk / *Numbers: max* 14Decimalk / *Decimals: max* 2 |
| R\_4.12 | ++ Številka računa iz vezane knjige računov, ki se spreminja */ Number of the invoice from the pre-numbered invoice book, which is changed* | Vpiše se številka prvotnega računa iz vezane knjige računov, ki se spreminja. */ The number of the original invoice is entered from the pre-numbered invoice book, which is changed.*Zavezanec izvaja postopek potrjevanja računov tudi za vse naknadne spremembe podatkov na računu, ki spreminjajo prvoten račun in se nanj nedvoumno nanašajo. */ The person liable performs the procedure for verification of invoices also for all subsequent changes of data on the invoice, which change the original invoice and refer to it with reasonable certainty.*Podatek se vpiše v primeru, če se z računom, izdanim iz vezane knjige računov, spreminja prvoten račun, ki je bil izdan iz vezane knjige računov. */ The data is entered in cases when the original invoice, which has been issued from the pre-numbered invoice book, changes with the invoice, issued from the pre-numbered invoice book.* | DA, če se spreminja prvoten račun iz vezane knjige računov / *YES if the original invoice from the pre-numbered invoice book is changed* | *Text* | *Min1, Max20* |
| R\_4.13 | ++ Številka seta računa iz vezane knjige računov, ki se spreminja / *Number of the invoice set (original invoice + its two copies) from the pre-numbered invoice book, which is changed* | Vpiše se številka posameznega obrazca prvotnega računa (seta) izdanega iz vezane knjige računov, ki se spreminja. / *The number is entered of an individual form of the original invoice (set) issued from the pre-numbered invoice book, which is changed.*Podatek se vpiše v primeru, če se z računom, izdanim iz vezane knjige računov, spreminja prvoten račun, ki je bil izdan iz vezane knjige računov. / *The data is entered in cases if the original invoice, which has been issued from the pre-numbered invoice book, is changed with the invoice, issued from the pre-numbered invoice book.* | DA, če se spreminja prvoten račun iz vezane knjige računov / *YES if the original invoice from the pre-numbered invoice book is changed* | *Text* | *Min2, Max2* |
| R\_4.14 | ++ Serijska številka vezane knjige računov iz katere je bil izdan račun, ki se spreminja */ Serial number of the pre-numbered invoice book, from which the invoice has been issued, which is changed* | Vpiše se serijska številka vezane knjige računov iz katere je bil izdan prvotni račun, ki se spreminja. */ The serial number is entered of the pre-numbered invoice book, from which the original invoice has been issued, which is changed.*Podatek se vpiše v primeru, če se z računom, izdanim iz vezane knjige računov, spreminja prvoten račun, ki je bil izdan iz vezane knjige računov. / *The data is entered in cases if the original invoice, which has been issued from the pre-numbered invoice book, is changed with the invoice, issued from the pre-numbered invoice book.* | DA, če se spreminja prvoten račun iz vezane knjige računov / *YES if the original invoice from the pre-numbered invoice book is changed*  | *Text* | *Min12, Max12* |
| R\_4.15 | ++ Datum izdaje računa iz vezane knjige računov, ki se spreminja / *Date of issuing the invoice from the pre-numbered invoice book, which is changed* | Vpiše se datum izdaje prvotnega računa iz vezane knjige računov, ki se spreminja, če se spreminja prvoten račun izdan iz vezane knjige računov. */ The date is entered of issuing the original invoice from the pre-numbered invoice book, which is changed, if the original invoice is changed issued from the pre-numbered invoice book.*Podatek se vpiše v formatu LLLL-MM-DD. / *The data is written in the following format: YYYY-MM-DD.*Podatek se vpiše v primeru, če se z računom, izdanim iz vezane knjige računov, spreminja prvoten račun, ki je bil izdan iz vezane knjige računov. */ The data is entered in cases when the original invoice, which has been issued from the pre-numbered invoice book, is changed with the invoice, issued from the pre-numbered invoice book.* | NE / *NO* | *Date*  |  |
| R\_4.16 | ++ Številka računa, izdanega preko elektronske naprave, ki se spreminja / *Number of the invoice, issued via the electronic device, which is changed*  | Vpiše se številka prvotnega računa v primeru naknadne spremembe podatkov na prvotnem računu, če je bil prvoten račun izdan preko elektronske naprave. */ The number is entered of the original invoice in cases of subsequent changes of data on the original invoice if the original invoice has been issued via the electronic device.*Podatek se vpiše v primeru, če se z računom, izdanim iz vezane knjige računov, spreminja prvoten račun, ki je bil izdan preko elektronske naprave. / *The data is entered in cases when the original invoice, which has been issued via the electronic device, is changed with the invoice, issued from the pre-numbered invoice book.*Za vpis številke računa, ki se spreminja, veljajo enaka pravila kot pri vpisu številke računa. Številka računa je sestavljena iz treh delov / *For entry of the number of the invoice, which is changed, the same rules apply as for entry of the number of the invoice. The number of the invoice includes three parts:* * Oznaka poslovnega prostora / *Mark of business premises*
* Oznaka elektronske naprave za izdajanje računov / *Mark of the electronic device for issuing invoices*
* Zaporedna številka računa / *Sequence invoice number*

 Številka računa se na računu navede v naslednji obliki / *The number of the invoice is stated on the invoice in the following form:*oznaka poslovnega prostora-oznaka elektronske naprave-zaporedna številka računa / *mark of business premises-mark of the electronic device-sequence number of the invoice*Primer / *Example*: TRGOVINA1-BLAG2-1234Podatki se vpisujejo ločeno. / *Data are entered separately.* | DA, če se spreminja prvoten račun, ki je bil izdan preko elektronske naprave / *YES if the original invoice is changed which has been issued via the electronic device* |  |  |
| R\_4.16.1 | +++ Oznaka poslovnega prostora / *Mark of business premises* | Vsebuje lahko samo črke in številke / *It may include only the following letters and numbers*: 0-9, a-z, A-Z. | DA, če se spreminja prvoten račun, ki je bil izdan preko elektronske naprave / *YES if the original invoice is changed which has been issued via the electronic device* | *Text* | *Min1, Max20* |
| R\_4.16.2 | +++ Oznaka elektronske naprave / *Mark of the electronic device* | Vsebuje lahko samo črke in številke / *It may include only the following letters and numbers*: 0-9, a-z, A-Z. | DA, če se spreminja prvoten račun, ki je bil izdan preko elektronske naprave / *YES if the original invoice is changed which has been issued via the electronic device* | *Text* | *Min1, Max20* |
| R\_4.16.3 | +++ Zaporedna številka računa / *Sequence number of the invoice* | Vsebuje lahko samo številke 0-9. Niso dovoljene vodilne ničle. / *It may include only numbers 0-9. Zeros cannot be on the first place.* | DA, če se spreminja prvoten račun, ki je bil izdan preko elektronske naprave / *YES if the original invoice is changed which has been issued via the electronic device* | *Text* | *Min1, Max20* |
| R\_4.17 | ++ Datum in čas izdaje računa, izdanega preko elektronske naprave, ki se spreminja / *Date and time of issuing the invoice, issued via the electronic device, which is changed* | Vpiše se datum in čas izdaje prvotnega računa v primeru naknadne spremembe podatkov na prvotnem računu, če je bil prvoten račun izdan preko elektronske naprave. */ The date and time are entered of issuing the original invoice in cases of subsequent changes of data on the original invoice if the original invoice has been issued via the electronic device.*Podatek se vpiše v primeru, če se z računom, izdanim iz vezane knjige računov, spreminja prvoten račun, ki je bil izdan preko elektronske naprave. */ The data is entered in cases when the original invoice, which has been issued via the electronic device, is changed with the invoice, issued from the pre-numbered invoice book.*Podatek se vpiše v formatu LLLL-MM-DDTUU:MM:SS. / *The data is entered in the following format:* *YYYY-MM-DDTHH:MM:SS.* | NE / *NO* | *Date Time* |  |
| R\_4.18 | ++ Ostalo */ Other* | Vpišejo se morebitne druge oznake, ki podrobneje pojasnjujejo zapise v zvezi z vsebino izdanih računov in njihove spremembe. / *Any potential other marks are entered, which explain in detail the records in connection with the content of issued invoices and their changes.* | NE */ NO* | *Text* | *Min1, Max1000* |

**PRILOGA II: vsebina in oblika sporočila s podatki o poslovnem prostoru zavezanca */ ANNEX II: Content and form of the message with data about business premises of the person liable***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indeks / *Index* | Ime elementa */ Name of the element* | Uporaba/opis elementa / *Usage/description of the element* | ObvezenPodatek / *Obligatory data*DA/NE / *YES/NO* | Tip podatka / *Data type* | Zaloga vrednosti / *Stock of values* |
|  Glava sporočila / *Message header* |
| P\_1.0 | + Identifikator sporočila / *Identifier of the message* | Enkratni identifikator sporočila. / *Unique identifier of the message*Vsako sporočilo mora imeti enkratno identifikacijsko oznako. Enako velja tudi pri pošiljanju sporočila, ki se zaradi napake pošilja ponovno. / *Every message shall have the unique identification mark. The same is valid also for sending messages, which are resent due to errors.* | Da / *Yes* | *Text* | *Min36, Max36* |
| P\_2.0 | + Datum in čas pošiljanja */ Date and time of sending* | Datum in čas pošiljanja sporočila. / *Date and time of sending the message*LLLL-MM-DDTUU:MM:SS */ YYYY-MM-DDTHH:MM:SS* | Da / *Yes* | *Date Time* |  |
|  Poslovni prostor / *Business premises* |
| P\_3.0 | + Davčna številka / *Tax number* | Davčna številka zavezanca, ki izdaja račune */ Tax number of the person liable, who issues invoices* | DA / *Yes* | *Text* | *Min8, Max8* |
| P\_4.0 | + Oznaka poslovnega prostora / *Mark of business premises* | Vpiše se oznaka poslovnega prostora v katerem zavezanec izdaja račune pri gotovinskem poslovanju. Oznaka je lahko sestavljena iz številk in črk / *The mark is entered of business premises, in which the person liable issues invoices in cash operations. The mark may include the following number and letters*: / 0-9, a-z, A-Z. Oznaka mora biti enaka kot tista, ki je navedena na računih. / *The mark shall be the same as the mark, stated on invoices.*Oznaka je enkratna na nivoju zavezanca. / *The mark is unique at the level of the person liable.* | DA / *Yes* | *Text* | *Min1, Max20* |
| P\_5.0 | + Identifikacijski podatki o poslovnem prostoru / *Identification data about business premises* | Vpišejo se podatki o nepremičnem ali premičnem poslovnem prostoru. / *Data are entered about immovable or movable business premises.* | DA / *Yes* |  |  |
| P\_5.1 | ++ Nepremični poslovni prostor */ Immovable business premises* | Vpišejo se podatki o nepremičnem poslovnem prostoru, če zavezanec izdaja račune v nepremičnem poslovnem prostoru. / *Data about immovable business premises are entered if the person liable issues invoices in immovable business premises.* | DA, če zavezanec izdaja račune v nepremičnem poslovnem prostoru / *YES if the person liable issues invoices in immovable business premises* |  |  |
| P\_5.11 | +++ Identifikacijska oznaka nepremičnine / *Identification mark of the immovable property* | Vpiše se identifikacijska oznaka stavbe oziroma dela stavbe, kjer se nahaja poslovni prostor, kot je določena v registru nepremičnin. Oznaka se vpiše, če zavezanec izdaja račune v nepremičnem poslovnem prostoru. / *The identification mark of the building or part of the building is entered, where business premises are located, as it is defined in the register of immovable property. The mark is entered if the person liable issues invoices in immovable business premises.*Identifikacijska oznaka nepremičnine je sestavljena iz treh delov / *The identification mark of the immovable property consists of three parts:** Številka katastrske občine / *Number of the cadastral community*
* Številka stavbe / *Number of the building*
* Številka dela stavbe / *Number of the part of the building*

Podatki se vpisujejo ločeno. / *Data are entered separately.* | DA / *YES* |  |  |
| P\_5.111 | ++++ Številka katastrske občine / *Number of the cadastral community* |  | DA / *YES* | *Number* | Številk / *Numbers: max* 4 |
| P\_5.112 | ++++ Številka stavbe / *Number of the building* |  | DA / *YES* | *Number* | Številk / *Numbers: max* 5 |
| P\_5.113 | ++++ Številka dela stavbe / *Number of the part of the building* |  | DA / *YES* | *Number* | Številk / *Numbers: max* 4 |
| P\_5.12 | +++ Naslov poslovnega prostora */ Address of business premises* | Vpiše se naslov poslovnega prostora, če zavezanec izdaja račune v nepremičnem poslovnem prostoru. */ The address of business premises is entered if the person liable issues invoices in immovable business premises.*Naslov sestavljajo ulica in hišna številka, dodatek k hišni številki, naselje, pošta in poštna številka. */ The address includes: street, house number, addition to the house number, town, post office and postcode.* | DA / *YES* |  |  |
| P\_5.121 | ++++ Ulica / *Street* |  | DA */ YES* | *Text* | *Min1, Max100* |
| P\_5.122 | ++++ Hišna številka / *House number* |  | DA */ YES* | *Text* | *Min1, Max10* |
| P\_5.123 | ++++ Dodatek k hišni številki / *Addition to the house number* |  | DA, če obstaja */ YES if it exists* | *Text* | *Min1, Max10* |
| P\_5.124 | ++++ Naselje / *Town* |  | DA */ YES* | *Text* | *Min1, Max100* |
| P\_5.125 | ++++ Pošta / *Post office* |  | DA */ YES* | *Text* | *Min1, Max40* |
| P\_5.126 | ++++ Poštna številka / *Postcode* |  | DA */ YES* | *Text* | *Min4, Max4* |
| P\_5.2 | ++ Premični poslovni prostor / *Movable business premises* | Vpiše se vrsta poslovnega prostora, če zavezanec izdaja račune v premičnem poslovnem prostoru */ The type of business premises is entered if the person liable issues invoices in movable business premises:*A – premičen objekt (npr. prevozno sredstvo, premična stojnica) ali / *movable object (e.g. vehicle, movable stand) or*B – objekt na stalni lokaciji (npr. stojnica na tržnici, kiosk) ali / *object at a permanent location (e.g. market stand, newsstand) or*C – posamezna elektronska naprava za izdajo računov ali vezana knjiga računov v primerih, ko zavezanec ne uporablja drugega poslovnega prostora / *individual electronic device for issuing invoices or pre-numbered invoice book in cases when the person liable doesn't use other business premises* | Da, če zavezanec izdaja račune v premičnem poslovnem prostoru */ Yes if the person liable issues invoices in movable business premises* | *Text* | *Min1, Max1* |
| P\_6.0 | + Datum začetka veljavnosti podatkov / *Date when data become valid* | Datum začetka veljavnosti podatkov o poslovnem prostoru, ki se posredujejo. / *The date when data about business premises, which are submitted, become valid.*Podatek se vpiše v obliki: LLLL-MM-DD / *The data is entered in the following form: YYYY-MM-DD* | DA / *YES* | *Date* |  |
| P\_7.0 | + Zaprtje poslovnega prostora / *Closure of business premises* | Vpiše se podatek o zaprtju poslovnega prostora, če gre za trajno zaprtje. / *The data is entered about the closure of business premises if the closure is permanent.*Možna je vrednost »Z«. / *The possible value is »Z«.*Po zaprtju v tem poslovnem prostoru ni več možno izdajati računov in računov z oznako tega poslovnega prostora ni več možno posredovati davčnemu organu. / *After closure issuing invoices is not possible anymore in these business premises and it is not possible to submit invoices to the tax authority with the mark of these business premises.* | Da, v primeru zaprtja / *Yes in cases of closure* | *Text* | *Min1, Max1* |
| P\_8.0 | + Proizvajalec ali vzdrževalec programske opreme / *Producer or software maintenance provider* | Vpiše se podatek o proizvajalcu ali vzdrževalcu programske opreme za izdajanje računov. / *The data is entered about the producer or software maintenance provider for issuing invoices.*Vpiše se eden od podatkov / *One of the following data is entered:** Davčna številka pravne ali fizične osebe - proizvajalca ali vzdrževalca programske opreme s sedežem v Sloveniji in / *tax number of a legal entity or an individual – producer or software maintenance provider established in Slovenia and*
* naziv in naslov proizvajalca ali vzdrževalca programske opreme, ki nima sedeža v Sloveniji / *title and address of the producer or software maintenance provider not established in Slovenia*

  | DA / *YES* |  |  |
| P\_8.1 | ++ Davčna številka proizvajalca ali vzdrževalca programske opreme / *Tax number of the producer or software maintenance provider* | Vpiše se davčna številka pravne ali fizične osebe – proizvajalca ali vzdrževalca programske opreme s sedežem v Sloveniji. / *The tax number is entered of a legal entity or an individual – producer or software maintenance provider established in Slovenia.* | DA, če ima proizvajalec ali vzdrževalec sedež v Sloveniji / *YES if the producer or software maintenance provider is established in Slovenia* | *Text* | *Min8, Max8* |
| P\_8.2 | ++ Naziv in naslov proizvajalca ali vzdrževalca programske opreme / *Title and address of the producer or software maintenance provider* | Vpiše se naziv in naslov proizvajalca ali vzdrževalca programske opreme, ki nima sedeža v Sloveniji. / *The title and address is entered of the producer or software maintenance provider not established in Slovenia.* | DA, če proizvajalec ali vzdrževalec nima sedeža v Sloveniji / *YES if the producer or software maintenance provider is not established in Slovenia* | *Text* | *Min1, Max1000* |
| P\_9.0 | + Ostalo / *Other* | Vpišejo se morebitne druge oznake, ki podrobneje pojasnjujejo zapise v zvezi z vsebino podatkov o poslovnem prostoru. / *Any other potential marks are entered, which explain in detail the records in connection with the content of data about business premises.*  | NE / *NO* | *Text* | *Min1, Max1000* |

**PRILOGA III: Vsebina in oblika obvestila o obveznosti izdaje računa in obveznosti kupca, da prevzame in zadrži račun / *ANNEX III: Content and form of notices on the obligation to issue invoices and on the obligation of buyers to accept and keep invoices***

***“DON'T OVERLOOK!******Sellers shall*** *issue invoices for supplies of goods or services* ***and hand invoices over to buyers. Buyers shall accept invoices and keep them*** *immediately after leaving the business premises. Act on fiscal verification of invoices*

*Turn on your mind and demand the invoice!”*