

INSTRUCTIONS FOR COMPLETING VAT RETURNS

The following instructions explain how taxable persons identified for VAT purposes should complete a VAT return in electronic form via the eDavki portal. The Value Added Tax Act (hereinafter: the ZDDV-1), the Rules on the Implementation of the Value Added Tax Act (hereinafter: the Rules), the Tax Procedure Act (hereinafter: the ZDavP-2), and the Financial Administration Act constitute the legal basis for the instructions.

Taxable persons shall establish their tax liability for the tax period by themselves and state it on VAT returns which shall be submitted to the tax authority via eDavki system.

If taxable persons don't have any business events in the whole tax period, they shall complete VAT return by entering zero value into individual fields.

Taxable persons, who have already submitted VAT returns and who have later (before expiry of the time limit for submission of these returns) established that they have incorrectly calculated the tax liability, may replace the already submitted return by a new one unless they have claimed VAT refund based on this return.

The time limit for submission of VAT return is the last business day of the following month after the expiry of the tax period or on 20th day in the month if the taxable person performs transactions within the Union and has to submit the recapitulative statement (RP-O) or the first following business day if 20th day in the month is a non-business day.

If taxable persons fail to submit VAT returns or fail to submit them in the prescribed way or within the prescribed time limits or if the data they state in the submitted VAT returns are incomplete, inaccurate or untrue, they commit an offence, for which a fine up to EUR 125,000 shall be imposed.

DATA FOR PREPARATION OF VAT RETURNS

All taxable persons shall submit VAT returns to the tax authority and these returns, in addition to identification data of taxable persons, shall contain also all data necessary for calculation of tax, for which liability for charging occurred, and for calculation of deductions as well as all data in relation to corrections of charged VAT and deduction of VAT.

In their VAT return, a taxable person must also include data on any subsequent adjustments of VAT charged and of VAT deductions in the VAT return in which they found errors (and not in the VAT return for the period that is being adjusted or the VAT return for the period in which the error occurred); they enter such data in appropriate fields on the VAT return. In the event that the taxable person adjusts errors from previous tax periods on the basis of self-declaration in their current VAT return due to the low amount of VAT charged or excess VAT deduction, they must calculate and pay interest at an annual rate of 3 % on the VAT amount subject to adjustment, as laid down in Article 88b of the ZDDV-1.

A taxable person who, on the basis of self-declaration, subsequently submits a VAT return which they failed to submit within the prescribed period must pay the declared liability at the time of submitting the VAT return and calculate and pay interest at an annual rate of 3 %, as laid down in Article 88c of the ZDDV-1.

A taxable person who includes adjusted errors from previous tax periods in accordance with Article 88b of the ZDDV-1 and/or subsequently submits a VAT return which they failed to submit within the prescribed period under conditions laid down in Article 88c of the ZDDV-1 avoids liability for a minor offence.

Taxable persons who use the paid invoice charged on cash basis enter data into VAT returns on the grounds of payments received for invoices issued and on the grounds of payments made for invoices received. Transactions, which are excluded from the special arrangement of charging VAT according to the paid invoice charged on cash basis and exempt supplies of goods and services, and exempt purchase of goods are entered by taxable persons on the grounds of invoices issued and received.

Data about business events of the tax period shall be entered into VAT returns. All amounts are VAT excluded and in euros.

A VAT return must also be submitted by a person referred to in point d of paragraph one of Article 4 of the ZDDV-1 who calculates VAT only for the intra-Community acquisition of goods and is liable for the payment of VAT on the basis of point 5 of paragraph one of Article 76 of the ZDDV-1; on their VAT return, they must indicate the amount of VAT that they are obliged to pay as the acquirer of goods within the time limit referred to in paragraph three of Article 77 of the ZDDV-1 and, in addition to providing data on the taxable person from the tax register, complete the fields 23, 24, 24b, 32 and 51.

A VAT return must also be submitted by a person referred to in point d of paragraph one of Article 4 of the ZDDV-1 who calculates VAT only from services received and is liable for the payment of VAT on the basis of point 3 of paragraph one of Article 76 of the ZDDV-1; on their VAT return, they must indicate the amount of VAT that they are obliged to pay as the recipient of services within the time limit referred to in paragraph three of Article 77 of the ZDDV-1 and, in addition to providing data on the taxable person from the tax register, complete the fields 23a, 24a, 24c, 32a and 51 for services received from a taxable person from another Member State or fields 25, 25a, 25b, 31 and 51 for services received from a taxable person from a third country.

VAT returns shall be submitted also by taxable persons from Article 94 of the ZDDV-1, who are identified for VAT purposes on the basis of Article 78 paragraph 4 of the ZDDV-1 for carrying out services for which recipients of services are liable for payment of VAT in another Member State. Field 12 shall also be completed in addition to data about taxable persons from the tax register.

If taxable persons not established in Slovenia appoint tax representatives, DDV-O forms shall be submitted by tax representatives. Tax representatives state their VAT identification numbers in DDV-O forms and VAT identification numbers of the represented persons (if these persons are not identified for VAT purposes in Slovenia, they state VAT identification numbers, under which the represented persons are identified for VAT purposes in the Member State of establishment) and establish tax liabilities of the represented persons and state it in

VAT returns for the tax period, for which DDV-O forms are completed. Tax representatives submit DDV-O forms for each represented person individually.

Field "Self-declaration"

In cases of submitting return in accordance with Article 88c of the ZDDV-1 after the expiry of the prescribed time limit taxable persons mark the field 'Voluntary disclosure' on the form DDV-O. If taxable persons state VAT liability (field 51) for the tax period, they shall enter VAT liability from field 51 and the tax period due to the calculation of interest also in the section V 'Voluntary disclosure/correction'. Interest in the amount of 3% annually is calculated automatically in the section 'Voluntary disclosure/correction', which means for the period from the first day, which follows the last business day of the month following the expiry of the tax period, for which VAT return should have been submitted, to the day of submission of VAT return. The return submitted in such manner shall not be replaced with a new one. If taxable persons state surplus (field 52) for the tax period or they state neither liabilities nor surplus (fields 51 and 52 equal 0), then the tax period and 0 value are entered in section V 'Voluntary disclosure/correction'.

In cases of correcting errors from previous periods in accordance with Article 88.b of the ZDDV-1 that field is not marked (although fields in part V. Voluntary Disclosure/Correction are marked).

Field "Application for submission after the expiry of the prescribed time limit"

If for justifiable reasons a taxable person cannot submit a self-assessment tax return within the prescribed time limit, the tax authorities, on the proposal of the taxable person, authorise the submission of the self-assessment tax return after the expiry of the prescribed time limit in accordance with Article 52 of the ZDavP-2. Justifiable reasons are also considered to be well-founded reasons which could not be foreseen or averted by the taxable person and which prevent the submission of the self-assessment tax return within the prescribed time limit.

Self-assessment tax returns submitted in accordance with the tax authority's authorisation after the expiry of the prescribed time limit are deemed to be submitted on time; in their VAT return, the taxable person must tick the field "Application for submission after the expiry of the prescribed time limit".

The field 'I don't wish to claim the possibility of applying the self-declaration'.

Taxable persons, who fail to submit the return within the time limit for submission and who fail to comply with the conditions for the application of self-declaration or submission after the expiry of time limit in accordance with Article 52 of the ZDavP-2, shall mark the field 'I don't wish to claim the possibility of applying the self-declaration' for submitting the return.'

By marking the statement, taxable persons confirm that they have been informed about the possibility to apply the self-declaration or submission after the expiry of time limit in accordance with Article 52 of the ZDavP-2, but they didn't apply them because they failed to comply with the conditions.

I. Supplies of goods and services

Field 11

Supplies of Goods and Services

Contents of the field	Particularities and warnings
The value shall be entered of taxable supplies of goods and services in Slovenia (taxed and exempt with the right to VAT deduction) excluding VAT, which includes:	<p>Membership fees, subsidies and grants, claims and shortage of goods, which are not counted as supplies of goods, shall not be entered.</p> <p>The tax base shall be entered of taxable supplies of goods and services on the territory of Slovenia.</p> <p>Supplies of goods and services, which are not carried out in Slovenia (the place of taxation is not Slovenia), shall not be entered.</p> <p>The values of supplies of goods and performed services as well as received prepayments referred to in Article 76.a of the ZDDV-1 are not entered.</p> <p>The amounts of prepayments received and credit notes given for supplies of goods and services, which are subject to taxation in Slovenia, shall be entered.</p>

Supplies of Goods and Services in Slovenia, from which VAT shall be charged by the recipient

Contents of the field	Particularities and warnings
The value of supplies of goods and services performed and prepayments received referred in Article 76.a of the ZDDV-1 shall be entered.	<p>The tax base shall be entered on supplies of goods and services and prepayments received, for which the VAT payer is a recipient of those supplies of goods and services. The tax base is entered by the taxable person, who has performed the supply of goods/services.</p> <p>The performed supplies of goods and services set out in Article 76.a of the ZDDV-1 shall be reported in the statements of supplies for the calendar month, in which they are performed or in which data shall be corrected about such supplies from previous periods.</p>

Field 12**Supplies of Goods and Services into other EU Member States**

Contents of the field	Particularities and warnings
<p>The value of supplies of goods and services into other Member States shall be entered, which includes:</p> <ul style="list-style-type: none"> – exempt supplies of goods to taxable persons, who are identified for VAT purposes in other Member States, reported in the recapitulative statement; – exempt tripartite supplies of goods within the EU; – services performed on the territory of another Member State, for which under Article 196 of Council Directive 2006/112/EC the VAT payer is solely a recipient of services, reported in the recapitulative statement; – transfer of goods, forming part of business assets of taxable persons, performed by taxable persons into another Member State, and which is considered as supply of goods into another Member State performed for payment; exempt supplies of goods within the EU under customs procedures 42 and 63. 	<p>The value of prepayments received for supplies of goods to taxable persons into other Member States shall not be entered.</p> <p>The value of supplies or transfer of goods to another Member State shall also be entered if the taxable person at import exercises a right to tax transfer into another Member State, established on the basis of invoices, issued by importers to recipients of goods or in cases of supplies, performed to themselves into another Member State, the customs value of goods increased for possible charged customs and anti-dumping duties.</p> <p>Performed services, which would be exempt from VAT payment in the Member State in which the transaction is subject to taxation, shall not be entered.</p> <p>The value of services shall be entered, the place of taxation of which is in accordance with paragraph one of Article 25 of the ZDDV-1 another Member State and they are subject to VAT taxation in that Member State (for those services the recipient of services shall pay VAT in accordance with Article 196 of Council Directive 2006/112/EU). This is valid also if those services in Slovenia are exempt from VAT payment. The same is valid for received prepayments for those services.</p> <p>Services are not entered, the place of taxation of which is in accordance with Articles 26 to 30 another Member State.</p> <p>Transfer of goods to another Member State within the special redeemable arrangement of warehousing until the taxable acquisition of goods in the Member State of destination is performed, shall not be entered.</p>

Field 13**Distance Selling of Goods**

Contents of the field	Particularities and warnings
The value of goods shall be entered, which are sent or transported by suppliers or any other persons for their account from Slovenia to another Member State where a liability has occurred for VAT return since the value limit of EUR 10,000 up to which VAT need not be charged in that Member State has been exceeded or the taxable person voluntarily identified for VAT purposes in that Member State.	<p>The value limit of EUR 10,000 includes the total value of distance supply of goods and services referred to in Article 30.c of the ZDDV-1.</p> <p>The value of distance supply of goods shall not be entered if taxable persons for those supplies apply the special Union scheme referred to in Sub-chapter 6.b of Chapter XI of the ZDDV-1 (they include those supplies in the special VAT return) or they fulfil conditions referred to in paragraph one of Article 30.f of the ZDDV-1 (they include those supplies in field 11).</p>

Field 14**Assembly and Installation of Goods in Other Member States**

Contents of the field	Particularities and warnings
The value of supply of goods with assembly or installation, performed in another Member State, in which the liability for VAT return occurs, shall be entered.	The supply of goods is also entered with assembly, which is performed by taxable persons established in another Member State, from Slovenia to the other Member State, in which they are not established if the recipient of such supply is set as a person, who shall pay VAT and the invoice is issued under identification number for VAT purposes of Member State, in which the taxable person is established.

Field 15**Exempt Supplies without a Right to VAT Deductions**

Contents of the field	Particularities and warnings
The value of exempt supplies of goods and services without a right to VAT deduction shall be entered.	<p>The following items may be entered: hospital and medical care, protection of children and young persons, insurance and financial transactions, games of chance, supply of "old" buildings, supplied plots of land except building plots, etc.</p> <p>The supply of "new" buildings, building plots and the supply of "old" buildings and property lease, on which VAT is charged on the basis of an agreement, should not be entered in this field.</p>

II. VAT charged**Field 21****VAT Charged at a Rate of 22 %**

Contents of the field	Particularities and warnings
The value of VAT charged on supplies of goods and services, for which the liability for VAT occurred in Slovenia, shall be entered at a rate of 22 %.	<p>The VAT amount, which is calculated according to the calculated rate and is included in prepayments, as well as the amount of VAT, charged on the grounds of the special arrangement, shall be entered, too.</p> <p>VAT charged on supplies of goods transferred from the tax warehouse and any possible services carried out for these goods in the procedure of tax warehousing shall be also entered. The chargeable event occurs at transferring the goods from the warehouse.</p>

Field 22**VAT Charged at a Rate of 9.5 %**

Contents of the field	Particularities and warnings
The value shall be entered of VAT charged on supplies of goods and services, for which the liability for VAT occurred in Slovenia, at a rate of 9.5% on taxed supplies of goods and services, which are specified in Annex I of the ZDDV-1.	<p>The VAT amount shall be also entered, which is calculated according to the calculated rate and is included in prepayments, as well as the amount of VAT, charged on the grounds of the special arrangement.</p> <p>VAT shall be also entered, which is charged on supplies of goods transferred from the tax warehouse and any possible services carried out for these goods in the procedure of tax warehousing. The chargeable event occurs at transferring the goods from the warehouse.</p>

Field 22a**Tax charged at a rate of 5%**

Contents of the field	Particularities and warnings
The amount of VAT charged on supplies of goods and services in respect of which VAT is due in Slovenia at a special reduced rate of 5% on taxable supplies of goods and services set out in Annex IV to the ZDDV-1 should be entered.	The amount of VAT that is calculated at a converted rate and is included in advance payments, and the amount of VAT calculated on the basis of the special arrangement should also be entered.

Field 23**VAT Charged on Acquisition of Goods from Other EU Member States at a Rate of 22 %**

Contents of the field	Particularities and warnings
1. The amount of VAT charged by the taxable person on the acquisition of goods from other EU Member States at a rate of 22 % shall be entered.	VAT shall also be entered, which is charged on purchase of goods in other Member States although the supplier has already charged VAT abroad but conditions for VAT return are fulfilled in Slovenia.

Field 23a**VAT Charged from the Services Received from Other EU Member States at a Rate of 22 %**

Contents of the field	Particularities and warnings
The amount of VAT shall be entered, charged by the taxable person on services received from other EU Member States at a rate of 22 %.	VAT shall also be entered, which is charged on services received from other Member States, although the provider has already charged VAT abroad, but conditions are fulfilled for VAT return in Slovenia. VAT value is also entered, which is charged according to the prescribed rate from the paid prepayment in connection with services from Article 25 Paragraph 1 of the ZDDV-1, which will be performed from other Member States.

Field 24**VAT Charged on Acquisition of Goods from Other EU Member States at a Rate of 9.5 %**

Contents of the field	Particularities and warnings
The VAT amount shall be entered, charged by the taxable person on the acquisition of goods from other Member States at a rate of 9.5 %.	VAT shall also be entered, which is charged on purchase of goods in other Member States, although the supplier has already charged VAT abroad, but the conditions are fulfilled for VAT return in Slovenia.

Field 24a**VAT Charged from the Services Received from Other EU Member States at a Rate of 9.5 %**

Contents of the field	Particularities and warnings
The VAT amount shall be entered, charged by the taxable person on services received from other EU Member States at a rate of 9.5 %.	VAT shall also be entered, which is charged on services received from other Member States although the provider has already charged VAT abroad, but the conditions are fulfilled for VAT return in Slovenia. VAT value is also entered, which is charged according to the prescribed rate from the paid prepayment in connection with services from Article 25 Paragraph 1 of the ZDDV-1, which will be performed from other Member States.

Field 24b**VAT charged on the acquisition of goods from other EU Member States at a rate of 5 %**

Contents of the field	Particularities and warnings
The amount of VAT calculated by the taxable person for the acquisition of goods from other EU Member States at a special reduced rate of 5% should be entered.	The amount of VAT calculated for the acquisition of goods in another Member State, even though the supplier already charged foreign VAT, but the conditions are met for charging VAT in Slovenia, should be entered.

Field 24c**VAT charged on services received from other EU Member States at a rate of 5%**

Contents of the field	Particularities and warnings
The amount of VAT calculated by the taxable person for services received from other Member States at a special reduced rate of 5% should be entered.	<p>The amount of VAT calculated for services received from other Member States, even though the provider already charged foreign VAT, but the conditions are met for charging VAT in Slovenia, should also be entered.</p> <p>The amount of VAT charged at the required rate on the advance payment paid with regard to services referred to in paragraph one of Article 25 of the ZDDV-1 which will be provided from other Member States should also be entered.</p>

Field 25**VAT Charged on the Grounds of Self-Assessment of Tax for the Goods and Services Recipient at a Rate of 22 %**

Contents of the field	Particularities and warnings
<p>The amount of VAT shall be entered, charged by the taxable person, to whom the supply of goods or services has been performed if this is carried out by the taxable person not established in Slovenia.</p> <p>The following two values shall also be entered: the value of VAT calculated in accordance with Article 76.a of the ZDDV-1 by taxable persons to whom supplies of goods or services have been performed and the value of VAT charged for prepayment made in relation to those supplies.</p> <p>The value is also entered of VAT charged by the taxable person to whom the supply of goods or services is performed if those supplies are performed by the taxable person not established in Slovenia and not identified for VAT purposes in Slovenia, and the value of VAT charged on given prepayment.</p>	<p>VAT charged shall be entered by the taxable person who has received the supply of goods/services.</p> <p>The sum of VAT charged at a rate of 22 % shall be entered. The tax base for VAT return from the above-mentioned supplies received shall be included in field 31.</p> <p>VAT shall be entered charged for example on services referred to in Article 25 paragraph 1 of the ZDDV-1 performed by a taxable person with an established business in a third country (but not if such person is established in another Member State), and purchase of electrical energy and gas in another Member State or third country .</p> <p>VAT value is also entered, which is charged according to the prescribed rate from the paid prepayment for received services from Article 25 Paragraph 1 of the ZDDV-1, which are performed by taxable persons from third countries.</p> <p>The tax base for VAT return from supplies of goods and services, for which in accordance with Article 76.a of the ZDDV-1 the recipient of those supplies is set as payer of VAT, is entered in field 31a. The same is valid for given prepayments in connection with those supplies.</p> <p>The tax base for VAT return from supplies of goods and services, for which in accordance with paragraph three of Article 76 of the ZDDV-1 the recipient is set as the payer, is entered in field 31. The same is valid also for given prepayments in connection with those supplies.</p>

Field 25a**VAT Charged on the Grounds of Self-Assessment as Recipient of Goods and Services at a Rate of 9.5 %**

Contents of the field	Particularities and warnings
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<p>The amount of VAT shall be entered, charged by the taxable person, to whom the supply of goods or services has been performed if this is carried out by the taxable person not established in Slovenia.</p> <p>The following two values shall also be entered: the value of VAT calculated by taxable persons to whom supplies of goods or services have been performed and the value of VAT charged for prepayment made under Article 76.a of the ZDDV-1.</p> <p>The value is also entered of VAT charged by the taxable person, to whom the supply of goods or services has been performed if those supplies are performed by the taxable person not established in Slovenia and not identified in Slovenia for VAT purposes, and the value of VAT charged on given prepayment.</p>	<p>The VAT charged is entered by the taxable person, who has received the supply of goods/services.</p> <p>The sum of VAT charged at a rate of 9.5 % shall be entered. The tax base for VAT return from the above-mentioned supplies shall be included in field 31.</p> <p>VAT shall be entered charged for example on services specified in Article 25 paragraph 1 of the ZDDV-1 performed by a taxable person with an established business in a third country.</p> <p>VAT value is also entered, which is charged according to the prescribed rate from the paid prepayment for received services from Article 25 Paragraph 1 of the ZDDV-1, which are performed by taxable persons from third countries.</p> <p>VAT shall also be entered, which is charged on supplies of goods and services if taxable persons, not established in Slovenia, fail to charge and pay VAT in Slovenia, although they should have.</p> <p>The tax base for VAT return from supplies of goods and services and prepayments made in relation to these purchases specified in Article 76.a of the ZDDV-1 shall be entered in field 31a.</p> <p>The tax base for VAT return from supplies of goods and services, for which in accordance with paragraph three of Article 76 of the ZDDV-1 the recipient is set as the payer, is entered in field 31. The same is valid for prepayments given in connection with those supplies.</p>
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Field 25b**VAT charged on the basis of self-assessment as the recipient of goods and services at a rate of 5 %**

Contents of the field	Particularities and warnings
<p>The amount of VAT calculated by a taxable person to whom goods or services have been supplied, where the supply of goods and services has been made by a taxable person who is not established in Slovenia, should be entered.</p> <p>The value is also entered of VAT charged by the taxable person, to whom the supply of goods or services has been performed if those supplies are performed by the taxable person not established in Slovenia and not identified in Slovenia for VAT purposes, and the value of VAT charged on given prepayment.</p>	<p>VAT charged shall be entered by the taxable person, who has received the supply of goods/services.</p> <p>The amount of VAT charged at a special reduced rate of 5% should be entered. The tax base for the calculation of VAT on said supplies is included in field 31.</p> <p>The VAT charged on, for example, services referred to in paragraph one of Article 25 of the ZDDV-1 which are provided by a taxable person established in a third country should be entered.</p> <p>The amount of VAT charged at the required rate on the advance payment paid for services received referred to in paragraph one of Article 25 of the ZDDV-1 which are provided by a taxable person from a third country should be entered.</p> <p>The tax base for VAT return from supplies of goods and services, for which in accordance with paragraph three of Article 76 of the ZDDV-1 the recipient is set as the payer, is included in field 31. The same is valid for prepayments given in connection with those supplies.</p>

Field 26**VAT Charged on the Grounds of Self-Assessment from Import**

Contents of the field	Particularities and warnings
<p>The amount of VAT shall be entered, which is charged by taxable persons on the imported goods, according to Article 77 paragraph 7 of the ZDDV-1.</p>	<p>The total amount of VAT charged at rates 5%, 9.5 % and 22 % shall be entered. The tax base for return on the above-mentioned supplies shall be included in field 31.</p>

III. Purchases of goods and services

Field 31**Purchase of Goods and Services**

Contents of the field	Particularities and warnings
<p>The value of taxable purchase of goods and services shall be entered, which includes:</p> <ul style="list-style-type: none"> – purchase of goods and services in Slovenia on which the – VAT has been charged; <ul style="list-style-type: none"> – purchase of goods and services from taxable persons coming from abroad for whom the liability has occurred for return and payment in Slovenia; – purchases of goods and services from taxable persons not established in Slovenia and without Slovene identification number for VAT purposes, for which the payer of VAT is the recipient of goods or services based on paragraph three of Article 76 of the ZDDV-1. – import of goods from which the customs authority or taxable persons themselves have charged VAT. – The value is also entered of given prepayments in connection with services from Article 25 Paragraph 1 of the ZDDV-1, which will be performed from third countries. <p>The value of the taxable purchase of goods and services on the grounds of the special arrangement according to the paid invoice charged on cash basis shall be entered also.</p>	<p>Values from invoices, where VAT is not stated and which were received from small taxable persons, resellers, travel agencies and travel organizers using special procedures of taxation, shall not be entered.</p> <p>Values of purchases of goods and services shall not be entered set out in Article 76.a of the ZDDV-1, which are entered into field 31a. The same is valid for given prepayments for those supplies.</p> <p>Values of purchases of goods and services, which are entered into fields 32 and 32a, shall not be entered. The same is valid for given prepayments for services, which are entered in field 32a.</p> <p>The value is also entered of given prepayments in connection with services, which will be performed by the taxable person established outside the Union and the place of taxation of which is Slovenia in accordance with paragraph one of Article 25 of the ZDDV-1.</p> <p>The tax base is entered based on invoices for purchases of goods and services and given prepayments in connection with those supplies, purchases, which have been performed by taxable persons not established and not identified in Slovenia for VAT purposes and the payer of VAT is the recipient of those supplies of goods and services based on paragraph three of Article 76 of the ZDDV-1.</p> <p>Data are captured from the customs document and include also services, related to import of goods.</p> <p>The tax base on the grounds of the payments made for invoices received shall be entered.</p>

Field 31a**Purchase of goods and services in Slovenia, from which VAT shall be charged by the recipient**

Contents of the field	Particularities and warnings
The value of purchase of goods and services received and prepayments made from Article 76.a of the ZDDV-1 shall be entered.	The tax base shall be entered on the grounds of invoices received for the purchase of goods and services and prepayments made in relation to these supplies specified in Article 76.a of the ZDDV-1, the VAT payer of which is the recipient of these supplies of goods and services.

Field 32**Acquisition of Goods from Other EU Member States**

Contents of the field	Particularities and warnings
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<p>The value of acquired goods within the EU shall be entered, which is subject to taxation in Slovenia and represents the tax base, from which VAT shall be charged.</p> <p>The value shall also be entered of tripartite acquisitions of goods within the EU of the taxable person –recipient of goods from Slovenia (entered by the third party in the chain).</p>	<p>The following items shall also be entered:</p> <ul style="list-style-type: none"> – the value of purchase of goods VAT excluded if the supplier has failed to charge VAT in the supplier Member State accurately; – the value of goods imported into the Member State if in the Member State of import a right to tax transfer to Slovenia is implemented.
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Field 32a**Services Received from Other EU Member States**

Contents of the field	Particularities and warnings
<p>The value shall be entered of services received within the Union, excluding VAT, and the value of given prepayments in connection with services from Article 25 Paragraph 1 of the ZDDV-1, which will be performed from other Member States, which is subject to taxation in Slovenia and represents the tax base, from which VAT shall be charged.</p>	<p>The value shall also be entered of the services received, excluding VAT, if the supplier has failed to charge VAT in the Member State of establishment accurately.</p>

Field 33**Exempt Purchase of Goods and Services and Exempt Acquisition of Goods**

Contents of the field	Particularities and warnings
<p>The value shall be entered of exempt purchase on the domestic market, exempt services received from other Member States and third countries, exempt acquisition of goods within the EU (for example if the supply of the goods, performed by the taxable person in Slovenia, is in any case exempt from VAT payment) and value of import, which is exempt from VAT payment (for example releasing of goods into free circulation if the supply of such goods, performed by the taxable person on the territory of Slovenia, is in any case exempt from VAT payment; consignment of little value sent directly from abroad; goods in the passenger's personal luggage, etc.).</p>	<p>The value shall also be entered of exempt tripartite acquisition of goods within the EU of the taxable person –acquirer of goods from Slovenia (entered by the second party in the chain) and value of acquisition of goods within the EU, from which VAT doesn't have to be charged if there is a procedure initiated for goods for exempt entry into the tax warehouse.</p> <p>The value shall not be entered of import of gas using the system for natural gas or any network, connected with such a system, or supply of gas into the system for natural gas from a vessel, intended for transport of gas or using an upstream gas network, electric power or energy for heating or cooling via networks of district heating or cooling. The stated value of gas, electric power and energy for heating or cooling shall be entered in field 31.</p> <p>The value is also entered of exempt purchases of real estate, which is included in field 34 and the value of other fixed assets, which is included in field 35.</p> <p>The values are not entered from invoices received from small taxable persons, where VAT is not stated.</p>

Field 34**Purchase Price of Immovable Property**

Contents of the field	Particularities and warnings
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<p>The purchase price of immovable property shall be entered, the purchase of which is taxable under the ZDDV-1 regardless of charging VAT at purchase (taxable and exempt purchase).</p>	<p>The tax base is entered based on received invoices from the purchase of real estate.</p> <p>Data shall be entered also for every invoice received based on the prepayment.</p> <p>Do not enter services for the construction of real estate and capital investment services.</p> <p>Data from this field are also appropriately included in fields 31, 31a and/or 33.</p>
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Field 35**Purchase Price of Other Fixed Assets**

Contents of the field	Particularities and warnings
<p>The purchase price of other fixed assets shall be entered.</p>	<p>The tax base shall be entered based on the received invoices from the purchase of fixed assets.</p> <p>Data shall be entered also for every invoice received based on the prepayment.</p>
	<p>Data from this field are also appropriately included in fields 31, 32 and 33.</p>

IV. VAT deduction**Fields 41, 42 and 42a****VAT Deducted from Purchase of Goods and Services, Acquisition of Goods and Services Received from Other EU Member States and from Import**

Contents of the field	Particularities and warnings
<p>The amount shall be entered of VAT deducted from purchase of goods and services, acquisition of goods and services received from other Member States, as well as from the import, where the taxable person has a right to deduction.</p> <p>The amount shall be entered of VAT deducted on purchase of goods and services received and prepayments made from Article 76.a of the ZDDV-1.</p>	<p>The taxable person does not have a right to deduction of VAT charged abroad. Refund of VAT, charged abroad, may be claimed from foreign tax administrations.</p> <p>The taxable person, who carries out partially exempt and partially taxable transactions, has a right to VAT deductions only in the part, which refers to taxable transactions.</p>

Field 43**Deduction from the Flat-Rate Compensation at a Rate of 8 %**

Contents of the field	Particularities and warnings
<p>The value of VAT deduction shall be entered from the flat rate compensation in the amount of 8 % of the redemption value.</p>	<p>The deduction may only be implemented if the supplier has had a valid permit for flat-rate compensation at purchase of goods or services. We recommend the checking of validity of permit on eDavki ((Access (Vpogledi) – VAT-PN Disclosures (DDV-PN Razkritja) – Disclosure of data on flat-rate compensation of taxable person – Razkritje podatkov o pavšalnem nadomestilu zavezanca).</p>

Field 51**VAT Liability****Field 52****Surplus VAT**

Contents of the field	Contents of the field
The amount of difference shall be entered between VAT charged (the sum of fields No. 21 to 26) and VAT deducted (the sum of fields No. 41 to 43) if the amount of VAT charged is larger than that of VAT deducted.	The amount of difference shall be entered between VAT deducted (the sum of fields No. 41 to 43) and VAT charged (the sum of fields No. 21 to 26) if the amount of VAT deducted is larger than that of VAT charged.

SURPLUS AMOUNTS FROM PREVIOUS TAX PERIODS, WHICH ARE NOT STATED IN THIS RETURN, SHALL ALSO BE TAKEN INTO CONSIDERATION AT PAYMENT OF LIABILITIES

Field 03 Completion of field is obligatory. YES is selected by taxable persons if they have only a partial right to VAT deduction based on the deductible proportion. All other taxable persons mark NO.

Field 04 Those taxable persons shall cross it out, who claim VAT refund on the grounds of surplus in the current tax period or surplus from previous returns and whose total surplus amount exceeds the liability of the current tax period.

If the taxable person marks "YES", the tax authority refunds VAT surplus of the current period or surplus, which the taxable person still has from previous periods, reduced for any settled taxes, whose due dates expired.

V. Voluntary disclosure/correction

Field 05 must be completed by a taxable person who adjusts errors from previous tax periods in their current VAT return in accordance with Article 88b of the ZDDV-1. The taxable person must include adjustments for previous tax periods in appropriate fields on their VAT return and, for the purpose of interest calculation, in the section "Self-declaration/adjustment", enter by tax period the VAT amount (positive values) that is subject to adjustment. Interest is calculated automatically.

If, for a tax period, the taxable person shows a VAT liability (field 51) and adjustments for previous tax periods in the section "Selfdeclaration/adjustment", the total amount for payment equals the sum of the amount in field 51 and the interest calculated pursuant to Article 88b of the ZDDV-1.

If, for a tax period, the taxable person shows a VAT surplus (field 52) and adjustments for previous tax periods in the section "Selfdeclaration/adjustment", the surplus is reduced by the amount of interest calculated pursuant to Article 88b of the ZDDV-1. If the amount of interest calculated pursuant to Article 88b of the ZDDV-1 exceeds the VAT surplus (field 52), the difference between these two amounts is the total amount for payment.

If the taxable person shows no VAT liability (field 51) and no VAT surplus (field 52), the total amount for payment equals the amount of interest calculated pursuant to Article 88b of the ZDDV-1.

If the taxable person who shows a VAT liability (field 51) submits their VAT return after the expiry of the prescribed period and, on the DDVO form, ticks the field "Self-declaration", interest is calculated automatically. The total amount for payment equals the sum of the amount in field 51 and the interest calculated pursuant to Article 88c of the ZDDV-1.

Field 05 is completed also by taxable persons, who submit VAT return based on the voluntary disclosure after the time limit for submission in accordance with Article 88c of the ZDDV-1 (mark the field 'Voluntary disclosure'). If taxable persons state VAT liability (field 51) for the tax period, they shall enter the current tax period (the period, to which such VAT return refers) in the section V 'Voluntary disclosure/correction' and enter the liability from the field 51 in the field 'value of VAT'. The interest is calculated automatically. The total amount for payment is the same as the sum of field 51 and calculated interest under Article 88c of the ZDDV-1.

If taxable persons, who state VAT surplus (field 52) or they show neither liabilities nor surplus (fields 51 and 52 are equal to 0), submit returns after the expiry of the prescribed time limit and mark field 'Voluntary disclosure', they shall enter the amount of 0 in the section V. 'Voluntary disclosure/correction' for the current period and in the field 'VAT value'. The interest is not calculated.

The following [link](#) presents some examples of correcting errors from previous tax periods in accordance with Article 88.b of the ZDDV-1.