

## **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 the 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 month following 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 business day following 20th day in the month if 20<sup>th</sup> day 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.

Taxable persons must also include data in VAT return on any subsequent corrections of VAT charged and of VAT deductions in € VAT return in which they have found errors (and not in € VAT return for the period that is being corrected or not in € VAT return for the period in which the error occurred); they enter such data in appropriate fields on VAT return. If the taxable person corrects errors from preceding periods based on voluntary disclosure in their current VAT return due to the undercharged amount of VAT or excess VAT deduction, they must calculate and pay interest at an annual rate of 3 % on the VAT amount subject to correction, as laid down in Article 88b of the ZDDV-1.

Taxable persons who, based on the voluntary disclosure, subsequently submit a VAT return which they have failed to submit within the prescribed time limit must pay the declared liability at the time of submitting VAT return and calculate and pay interest at an annual rate of 3 %, as laid down in Article 88c of the ZDDV-1.

Taxable persons who include corrections of errors from preceding tax periods in accordance with Article 88b of the ZDDV-1 and/or subsequently submit a VAT return which they have failed to submit within the prescribed time limit under conditions laid down in Article 88c of the ZDDV-1 avoid liability for an offence.

Taxable persons who use the special scheme 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 cash basis accounting 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.

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 charges VAT only for the intra-Community acquisition of goods and is liable for the payment of VAT based on 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.

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 charges VAT only from services received and is liable for the payment of VAT based on 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 based on 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 on behalf of the taxable person. They submit DDV-O form on eDavki via the profile of the represented taxable person. Tax representatives submit DDV-O forms for each represented person individually.

Tax representatives for taxable persons established in another Member State and performing only customs procedure 42 in Slovenia and

not being identified for VAT purposes in Slovenia submit DDV-O form for the taxable person on eDavki via his/her profile, where the represented taxable person is selected from the dropdown menu 'Represented foreign person'.

**Field "Voluntary disclosure"**

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 preceding 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 tax return within the prescribed time limit, the tax authorities, on the proposal of the taxable person, allow the submission of the 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 tax return within the prescribed time limit.

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

**The field 'I don't wish to apply the voluntary disclosure'.**

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 voluntary disclosure 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 apply the voluntary disclosure' for submitting the return.'

By marking the statement, taxable persons confirm that they have been informed about the possibility to apply the voluntary disclosure 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.

**The field "Record ID"**

The field will be filled in with the identification code of the record of charged and deductible VAT, which serves as the basis for the VAT return when the tax authority, in accordance with the rules, pre-fills the VAT return (form DDV-O) and uploads it to the eDavki system.

**I. Supplies of goods and services**

**Field 11  
Supplies of Goods and Services**

Contents of the field	Particularities and warnings
<p>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>	<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>

<ul style="list-style-type: none"> <li>• taxable supplies of goods and services on the territory of Slovenia (regardless of the status of customers);</li> <li>• usage of goods for non-business purposes (Article 7), for purposes of carrying out activities, change in intended use, as well as retaining of the goods on termination of performing business activities (Article 8) and carrying out services for non-business purposes (Article 15);</li> <li>• supplies of goods on the grounds of special schemes: <ul style="list-style-type: none"> <li>– for travel agencies,</li> <li>– for second-hand goods, works of art, collectors' items and antiques,</li> <li>– for investment gold;</li> <li>– cash accounting scheme</li> </ul> </li> <li>• exempt export supplies of goods and exempt supplies of goods and services with a right to VAT deduction.</li> </ul>	<p>Prepayments are not entered for services, where the place of taxation is in accordance with paragraph one of Article 25 of the ZDDV-1 a third country or a third territory.</p> <p>The tax base is also entered from taxable distance supplies of goods and services referred to in Article 30.c of the ZDDV-1 if the conditions are fulfilled referred to in paragraph one of Article 30.f of the ZDDV-1 (the place of taxation up to the threshold of EUR 10,000 is Slovenia) and the taxable person has not voluntarily registered for the special Union scheme referred to in Sub-chapter 6.b of Chapter XI of the ZDDV-1 and has not identified for VAT purposes in another Member State.</p> <p>The tax base of taxable supplies of goods, which were removed from the tax warehouse, shall be entered also.</p> <p>The tax base shall be entered, which is at supplies of goods equivalent to the purchase price of the goods or any similar goods or the cost price of the goods, as defined at the time of usage, disposal or retention of goods. With the services performed it is equivalent to the sum of total costs for services performed.</p> <p>The tax base shall be entered which for travel agencies represents the difference between the total amount, paid by passengers excluding VAT, and actual costs of the travel agency for supplies of goods and services performed by other taxable persons if the passenger is a direct user of these services.</p> <p>The tax base reached by the taxable reseller shall be entered. It is calculated by deducting the calculated VAT from the achieved difference in price.</p> <p>The tax base shall be entered on the grounds of payments received according to the invoices issued for supplies of goods and services performed according to the paid invoice charged on cash basis. By partial payment of the invoice the tax base shall be calculated by deducting the calculated VAT from the payment received.</p> <p>The following items may be entered:</p> <ul style="list-style-type: none"> <li>• supplies of goods and services within diplomatic and consular relations,</li> <li>• exempt transactions in connection with international transport,</li> <li>• international transport of passengers, <input type="checkbox"/></li> <li>• exempt transactions on export,</li> <li>• exempt intermediary services.</li> </ul> <p>The following items shall not be entered:</p> <ul style="list-style-type: none"> <li>• transit of goods;</li> <li>• outward processing procedure;</li> <li>• temporary export of goods by ATA carnet;</li> <li>• export of goods, which will be returned to the customs territory of the Union and shall be exempt from paying import duty in accordance with the customs regulations;</li> <li>• movement of the community goods from one location to the other on the customs territory of the Union without changing its customs status by crossing the territory of a third country.</li> </ul> <p>The value of prepayments received for services performed to taxable persons in third countries shall not be entered.</p>
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**Field 11a**  
**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 referred to 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 preceding 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"> <li>- exempt supplies of goods to taxable persons, who are identified for VAT purposes in other Member States, reported in the recapitulative statement;</li> <li>- exempt tripartite supplies of goods within the Union;</li> <li>- 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;</li> <li>- 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;</li> <li>- exempt supplies of goods within the Union under customs procedures 42 and 63.</li> </ul>	<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 based on 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 30f 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
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<p>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>	<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 apply the special Union scheme referred to in Sub-chapter 6.b of Chapter XI of the ZDDV-1 for those supplies (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>
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**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 based on 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 obligation for charging VAT 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 obligation for charging VAT occurs at transferring the goods from the warehouse.</p>

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

Contents of the field	Particularities and warnings
The amount of VAT charged on supplies of goods and services where VAT obligation occurred 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 based on 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
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 %.	<p>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.</p> <p>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.</p>

### 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 %.	<p>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.</p> <p>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.</p>

### 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 prescribed 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 based on Self-Assessment as the recipient of goods and services 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>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 based on 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 prescribed 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 charged shall be entered, which is charged by taxable persons as the recipient of goods on the imported goods, according to Article 77 paragraphs 6 and 7 of the ZDDV-1.</p>	<p>The total amount of VAT charged at rates of 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"> <li>– purchase of goods and services in Slovenia on which VAT has been charged;</li> <li>– purchase of goods and services from taxable persons coming from abroad for whom the liability has occurred for return and payment in Slovenia;</li> <li>– 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.</li> <li>– import of goods from which the customs authority or taxable persons themselves have charged VAT.</li> <li>–</li> </ul> <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 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
<p>The value of purchase of goods and services received and prepayments made from Article 76.a of the ZDDV-1 shall be entered.</p>	<p>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.</p>

### Field 32

#### Acquisitions 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"> <li>– the value of purchase of goods VAT excluded if the supplier has failed to charge VAT in the supplier Member State accurately;</li> <li>– 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.</li> </ul>
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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 the 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, releasing the goods into free circulation under customs procedures 42 and 63 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 the 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 value of imported goods that are exempt according to point 4 of the first paragraph of Article 50 of ZDDV-1 is also entered, as the import of goods is followed by an exempt supply of goods to another Member State (customs procedure 42).</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 (tangible and intangible)</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, 32a 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.</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
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.

Contents of the field
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 corrects errors from preceding 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 "Voluntary disclosure/correction", enter by tax period the VAT amount (positive values) that is subject to correction. Interest is calculated automatically.

If, for a tax period, the taxable person shows a VAT liability (field 51) and corrections for previous tax periods in the section "Voluntary disclosure/correction", 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 corrections for previous tax periods in the section "Voluntary disclosure/correction", 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 "Voluntary disclosure", 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.**

**VI. Contact details of the person who filled out the form:**

Enter the name and surname of the person who filled out the VAT return, along with his/her telephone number. This information is not mandatory but is recommended to facilitate quicker and easier coordination with the person who filled out the return.