

INSTRUCTIONS FOR COMPLETING THE SUPPLY STATEMENT ABOUT SUPPLIES OF GOODS AND SERVICES FROM ARTICLE 76.a ZDDV-1

1 OBLIGATION TO REPORT

The legal basis for reporting, completing and submission of supply statement about supplies of goods and services from Article 76a. can be found in the Value Added Tax Act (hereinafter referred to as ZDDV-1). The following instructions explain how taxable persons, identified for VAT purposes in Slovenia, complete the statement when carrying out supplies of goods and services for which the receiver of goods and services is the VAT payer under the Article 76a. of the ZDDV-1. The amounts of supply, entered in to the statement are round up on all amounts in euro, downwards to the closest euro for values in cents between 0 to 49 and upwards to the closest euro for values in cents between 50 to 99.

In accordance with Article 92.a of the ZDDV-1, taxable person who performs supplies of goods and services within the EU, and for which under the Article 76.a of the ZDDV-1 the receiver is obliged to pay VAT, must enter the statement about this supplies for the calendar month in which he completed those supplies, or in which he has to make corrections for those supplies from the previous periods.

PD-O forms shall be submitted by taxable persons as electronic forms using the eDavki system (eTaxes). They shall be submitted to the tax authority by the last working day of the next month after the expired calendar month.

The ZDDV-1 states in Article 141 that fines in the range of 2,000 to 125,000 EUR shall be imposed on legal entities, sole entrepreneurs or individuals, who independently perform business activities, for the offence if they fail to submit supply statements on supplies of goods and services within the EU under Article 76a. of the ZDDV-1 to the tax authority or they fail to submit them within the prescribed time limit for the prescribed period or they fail to submit them in the prescribed way or fail to state the prescribed data in supply statements.

2 SUPPLIES OF GOODS AND SERVICES, FOR WHICH THE RECIPIENT IS LIABLE OF PAYMENT OF VAT UNDER THE ARTICLE 76.a ZDDV-1

The supplies of goods and services for which the recipient is liable of payment under the Article 76.a of ZDDV-1 are as follows:

- a) construction work including repair, cleaning, maintenance, alteration and demolition services in relation to immovable property;
- b) supply of staff involved in the performance of activities referred to in the preceding point;
- c) supply of immovable property referred to in points 7 and 8 of Article 44 of this Act provided that the supplier has opted for taxation in accordance with Article 45 of this Act;
- d) supply of waste, residues and used material and services referred to in Annex III a to this Act
- e) transfer of greenhouse gas emission rights as defined by the act governing the protection of the environment.

3 COMPLETING PD-O FORM

The following data shall be entered into PD-O form:

A. Data on supplies of goods and services for the current period:

- field A1: current number of entry;
- field A2: VAT identification number of a recipient of goods or services, not marked with letter P;
- field A3: the total value of supplies of goods and services and received prepayments without VAT, in EUR, by the individual recipient of goods in the period of reporting;
- field A4: the total value of supplies of goods and services and received prepayments without VAT, in EUR, for all recipients, and is equal to the total value of supplies from the field 11a of statement of VAT account.

B. Corrections of data for previous reporting periods:

Corrections of data for previous reporting periods are entered into fields B1 to B3 as follows:

1. if the value of supplies from the previous reporting period (field A3 of the recapitulative statement) is incorrect because there was no supply, then instead of this incorrect value the zero value (0) should be entered into the field B3;
2. if the value of supplies from the previous reporting period (field A3 of the recapitulative statement) is corrected (e.g. the correct value of supplies is 120 and not 100 as has been stated), and the VAT identification number does not change, then the incorrect value is corrected by entering the new total (correct) value of supplies (which is 120) into the field B3;
3. when correcting VAT identification number of the recipient also previous records stated under 1 and 2 need to be included, although the values do not change; in this way the incorrect ID number should be entered first, and the zero value (0) should be entered into the field B3 and at the same time the correct record is entered into the next line;

- field B1: the reporting period to which the correction pertains where the year and calendar month to which the correction pertains should be entered;
- field B2: VAT identification number of the recipient of goods or services and received prepayments and is not marked with letter P;
- field B3: the zero value (0) or the new (total) value of supplies of goods and services and received prepayments under the individual receiver.

4 COMPARISON OF DATA BETWEEN THE STATEMENT AND VAT RETURN

The value from field A4 of PD-O form shall be for the same period equal to the value from field 11a of VAT return at the taxable person, identified for VAT purposes in Slovenia, who performs supplies of goods and services within the EU, from Article 76.a ZDDV-1. For taxable persons, who submit VAT return for a three months period, the data from VAT return are compared with the data from VAT return of corresponding three months.

5 VAT IDENTIFICATION NUMBER

It is important that the supplier of goods and services make sure if the recipient in the moment of obligation of VAT return from supply of goods, services and prepayments, about which is reported in the statement of goods and services from Article 76.a of ZDDV-1 is identified for the VAT purpose and that the identification VAT number is not issued only for the VAT return obligation from the supply of goods within EU or receiving/performing of services from the first paragraph of Article 25 of ZDDV-1 or he is not a taxable person who occasionally performs services of international road transport of passengers in Slovenia.

Verification of validity of identification VAT number can be done by looking into the list of taxable persons, on the following link of Financial Administration Republic of Slovenia:
(http://www.fu.gov.si/javne_objave/seznami_davcnih_zavezancev/)

Persons from Article 4 point d) of the first paragraph of ZDDV-1, who balance VAT only from the supply of goods within EU and are obliged to pay VAT on the basis of Article 76 item 5 of the first paragraph of ZDDV-1 or balance VAT only from the received services and are obliged to pay VAT on the basis of Article 76 item 3 of the first paragraph of ZDDV-1 or taxpayers from Article 94 of ZDDV-1 because they perform services on the territory of another EU member, for which the VAT payer is under Article 196 of the Council Directive 2006/112/EC, is exclusively the receiver of services and for which the instrument of reverse charge from Article 76.a of ZDDV-1 is not applied, are on the list of taxable persons on the internet marked with letter P.

Taxable persons who occasionally performs services of international road transport of passengers in Slovenia and for whom is not used reverse charge from Article 76.a of ZDDV-1 are on the list of taxable payers on the internet marked with letter Q.

The supplier should connect with the receiver and ask him for explanation if the identification VAT number of the receiver is not valid or is marked with letter P or Q.

ANEX XI: PD-O Form instructions

If the supplier is not identified for VAT or is identified for VAT only for the obligation of VAT report from the supply of goods or services within EU from the Article 25 first paragraph of ZDDV-1 or is a part of special scheme who occasionally performs services of international road transport of passengers in Slovenia, the conditions for transferring the obligations of VAT payment onto the receiver of goods are not fulfilled. In this case the mechanism of reverse charge is not applied and the payment of VAT should be done by the supplier.