

INSTRUCTIONS FOR COMPLETING THE DECLARATION FOR ASSESSMENT OF MOTOR VEHICLE TAX

The legal base for the instructions is the Motor Vehicle Tax Act – ZDMV-1 (Official Gazette of the RS, no. 200/20). These instructions explain how the taxable person completes the declaration for assessment of motor vehicle tax. The declaration for assessment of motor vehicle tax is submitted to the tax authority by the taxable person, who acquires the motor vehicle from another EU Member State, enters the motor vehicle from another Member State due to the transfer of residence or modifies the motor vehicle into the motor vehicle, which is subject to taxation with motor vehicle tax and the taxable person is not obliged to charge the tax based on the motor vehicle tax return.

The declaration for assessment of motor vehicle tax is submitted in electronic form via eDavki (eTaxes) system.

The taxable person files a declaration for assessment of motor vehicle tax at the latest in 15 days following the day when the liability arises for the tax to become chargeable.

The declaration is submitted:

- ☐ with completion and submission of DMV-N electronic form via online eDavki portal, with
- ☐ completion and submission of DMV-N electronic form via mobile eDavki application, with
- ☐ import of electronic document in XML form via online eDavki portal or with submission of
- ☐ the signed electronic document via SOAP portal.

The declaration may be filed through eDavki (eTaxes) system with or without digital certificates (registration with the use of username and password). For more information see the following [link](#).

COMPLETING THE DECLARATION FOR ASSESSMENT OF MOTOR VEHICLE TAX

Data on the taxable person

The following data on the taxable person are entered: full name, address, tax number, telephone number, email address of the taxable person, agent or authorized representative of taxable person and this person's tax number (if the taxable person has an agent or authorized representative).

Data on the seller

Field »Full name of the seller«

The full name is entered of the seller or the name of the company.

Field »ID no. for VAT purposes of seller«

The identification number for VAT purposes is entered, which has been assigned to the seller that is a business entity in the EU Member State, from which the motor vehicle has been acquired to the Republic of Slovenia.

Field »State of supply«

The state is entered or selected, from which the vehicle has been acquired to the Republic of Slovenia.

Data on the motor vehicle

Field »The moment of tax liability incurrence«

The date of tax liability incurrence is entered (e.g. date of acquisition (date, when the vehicle, which was sent or transported to Slovenia and on which the acquirer has obtained the right of disposal, was transported to the territory of Slovenia), date of vehicle modification, date of vehicle release (if the release is free of charge), etc.).

Field »Vehicle identification number (VIN)«

The vehicle identification number (VIN or coachwork number) is entered. VIN number shall have 17 digits. It may be shorter at some older models. VIN shall include numbers and capital letters; it shall not include I, Q and O, although Y, X and W are also possible.

In addition to the above-mentioned fields, in this part of declaration the taxable person states also the data about the vehicle (the requested data are obtained from the conformity certificate issued by a type-approval authority before the submitted declaration for assessment of motor vehicle tax and from a copy of a foreign vehicle registration certificate).

Exemption/reduction of tax

If exemption is claimed from payment of motor vehicle tax, the relevant Article referred to in the legal base is selected based on which the right to tax exemption is claimed.

Field »Type of disability«

If the taxable person in the field »Exemption (legal base)« selects »Article 19 – for transport of persons with disabilities«, the appropriate type of disability is selected, for which the taxable person claims the right to tax exemption.

Other data

Field »Declaration submitted to the financial office« (if the declaration is submitted via eDavki)

The drop-down menu offers a selection of financial office, to which the taxable person wishes to submit the declaration. The selection is not obligatory. If the selection is not made, the declaration is assigned for resolution to the financial office in relation to the registered office or the place of permanent residence of the taxable person.

Field »Vehicle location (location – address)«

The address shall be entered or location, where the vehicle is located.

Field »Payment of vehicle (how and to whom)«

The method of payment shall be entered for the sale proceeds for the vehicle (e.g. cash, transfer to the transaction account, etc.) and the data to whom the sale proceeds have been paid (e.g. to the seller, agent, transport operator, etc.).

Field »Taking over the vehicle (where and who)«

The address is entered or location, where the vehicle has been taken over and who has taken the vehicle over (buyer – taxable person or any other person on buyer's behalf).

Field »Purpose of acquisition«

The purpose is entered, due to which the vehicle has been purchased or acquired (e.g. for one's own use, for resale).

Enclosures

A copy of proof of motor vehicle registration shall be enclosed with the declaration. The declaration without enclosures is considered as incomplete. If enclosures are not enclosed at submission of declaration, they may be submitted subsequently. The taxable person may enclose one or several enclosures with the declaration for assessment of tax.

Mark or select a type of enclosure:

- ☐ Invoice
- ☐ Sales contract
- ☐ Proof of vehicle modification
- ☐ Vehicle registration certificate (foreign)
- ☐ Other