

INSTRUCTIONS FOR COMPLETING THE MOTOR VEHICLES TAX RETURN

The legal base for the instructions is the Motor Vehicles Tax Act – ZDMV-1 (Official Gazette of the RS, no. 200/20). These instructions explain how the taxable person completes the motor vehicles tax return in electronic form via eDavki (eTaxes) system.

Motor vehicles tax (hereinafter: DMV) is paid from motor vehicles, which are put into circulation for the first time or which are registered for the first time on the territory of the Republic of Slovenia, which means for vehicles from individual tariff marks as defined in the Customs Tariff of the European Union, which shall be in compliance with the regulations governing the registration of motor vehicles for the participation in the road transport registered in the Republic of Slovenia.

DMV is paid also from motor vehicles, which are subsequently modified into motor vehicles, which are subject to taxation with DMV.

The taxable person, a manufacturer of motor vehicles or a person, who due to performing the trade activity for motor vehicles acquires from another EU Member State a motor vehicle, which has not been yet previously temporary or permanently registered in another state and the type of which has been approved in accordance with the regulations on EC type approval and the type SA conformity certificate has been issued for it, shall calculate the tax liability for the calendar month.

The taxable person shall prepare a monthly tax return based on the records, which such person shall keep in accordance with the law and submit it to the tax authority up to 25th day in the month following the expiry of the tax period, in which the obligation has arisen for the calculation of motor vehicle tax. The taxable person shall submit the tax return to the tax authority notwithstanding the fact whether such person is obliged to pay tax or not for the period, for which such person submits the return.

The taxable person shall pay the calculated tax up to the last working day of the month after the expiry of the month, in which the tax liability has arisen.

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The following data are entered in the motor vehicles tax return:

- field FOR THE PERIOD: the tax period (month) is entered, for which the motor vehicles tax return is submitted;
- the data about the taxable person for the motor vehicles tax return: name, registered office or place of business and tax number are entered;
- column 1 – (No.): the sequence number of entries is entered;
- column 2 – (Type of motor vehicle): the type of vehicle from the code list is entered: personal vehicle, camping vehicle, motorcycle, three-wheel vehicle, quad bike;
- column 3 – (Make of motor vehicle): make of motor vehicle is entered;
- column 4 – (Type, variant and model of motor vehicle): the type, variant and model of motor vehicle based on manufacturer's data are entered;
- column 5 – (Vehicle identification number [VIN]): VIN is entered (chassis number);
- column 6 – (Seating capacity): seating capacity is entered for the »personal vehicle« type, for camping vehicles, motorcycles, three-wheel vehicles and quad bikes the data is not entered;
- column 7 – (Type of fuel, used for drive): type of fuel is entered, used for drive referred to in the code list;
- column 8 – (CO₂ emissions [WLTP]): the value is entered of CO₂ emissions in g/km for the »personal vehicle« type, where »power-operated« type is selected, CO₂ value 0 is entered; for camping vehicles, three-wheel vehicles, quad bikes and motorcycles the data on CO₂ emissions are not entered;
- column 9 – (Engine power [kW]): engine power in kW is entered; the data is obligatory for all types of vehicles with the exception of »personal vehicle« type;

- column 10 – (Environmental protection category [EURO emission standard]): EURO emission standard is entered from the code list; EURO emission standard is not entered for the type of fuel, which is used for power-operated drive;
- column 11 – (Date of issuing of conformity certificate): the date is entered of issuing the conformity certificate, which is issued by the type-approval authority;
- column 12 – (State of supply) the state is entered referred to in the code list, from which the motor vehicle has been acquired, the manufacturer of vehicles selects »Slovenia«;
- column 13 – (Date of acquisition [or production for manufacturers]): the date is entered, when the vehicle was acquired, the manufacturer enters the date when the motor vehicle was manufactured;
- column 14 – (Maximum speed): the maximum speed is entered for motor vehicles for motor vehicles with the engine power lower than or equal to 4 kW;
- column 15 – (Personal multi-purpose vehicle): If the »personal vehicle« type of motor vehicle has the seating capacity lower than or equal to 7 and the relation between the mass of passengers and the mass of cargo is for the benefit of cargo and other conditions are fulfilled set by paragraph two of Article 15 of the ZDMV-1, »Yes« may be entered, for other types of motor vehicles the field is not completed.
- column 16 – (Mass of the vehicle): if »Yes« is entered in column 15 (marked that the vehicle is a personal multi-purpose vehicle), the mass of the vehicle is entered (from the conformity certificate);
- column 17 – (Maximum technically permissible laden mass): if »Yes« is entered in column 15 (marked that the vehicle is a personal multi-purpose vehicle), maximum technically permissible laden mass is entered (referred to in the conformity certificate);
- column 18 – (Exemption/Refund/Reduction [legal base]): if the taxable person claims exemption, refund or reduction of tax, the relevant Article of the ZDMV-1 is entered, based on which that right is claimed, from the code list, where the following descriptions are available:

Description	Mark in the code list
Point 1 of Article 17 – export or supply to another EU Member State before the first registration	Point 1 of Article 17
Point 2 of Article 17 - oldtimers	Point 2 of Article 17
Point 3 of Article 17 – for sports vehicles intended exclusively for competition sites	Point 3 of Article 17
Point 4 of Article 17 – for emergency vehicles for transport of patients	Point 4 of Article 17
Point 5 of Article 17 – for special vehicles adjusted to the transport of deceased	Point 5 of Article 17
Point 6 of Article 17 – for fire-fighting vehicles, Civil Protection Service vehicles and other vehicles under the ZVNDN	Point 6 of Article 17
Article 20 – for diplomatic purposes, international organizations, agencies, EU bodies	Article 20
Paragraph 1 of Article 28 – refund of paid tax at export or supply to another state	paragraph 1 of Article 28

Each motor vehicle is entered only in one line of return, even though exemption, refund or reduction is claimed for it.

- column 19 – (The obligation in relation to CO2 emissions): the field is completed automatically in relation to the data entered;
- column 20 – (The obligation in relation to the engine power): the field is completed automatically in relation to the data entered;
- column 21 – (The obligation in relation to EURO emission standard): the field is completed automatically in relation to the data entered;
- column 22 – (The amount of calculated tax [19 + 20+ 21]): the field is automatically completed for each individual motor vehicle (sum of values from fields in columns 19, 20 and 21);