

INSTRUCTIONS FOR COMPLETING THE FORM FOR MOTOR VEHICLES TAX REFUND

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 form for motor vehicles tax refund.

The entitled person may claim the refund of paid motor vehicles tax for motor vehicles, for which the exemption from payment of motor vehicles tax is specified in cases of meeting the legally set conditions (e.g. vehicles for transport of persons with disabilities, vehicles for transport of families with three or more children, oldtimers, etc.).

Persons, who export, supply or transfer the motor vehicle from which the tax was paid due to movement into another EU Member State and for this reason they deregister it from the record of registered motor vehicles in the Republic of Slovenia, have a right to refund of a proportional part of paid DMV. The entitled person may claim the refund only after the deregistration of motor vehicle from the record of registered motor vehicles. The entitled person may claim the refund of paid tax based on proofs that the motor vehicle has left the territory of Slovenia.

The right to refund of proportional share of paid tax may be asserted also by the owner of motor vehicle, who subsequently modifies the motor vehicle, which was subject to taxation with DMV, into the motor vehicle, which is not subject to taxation with DMV, and DMV was paid based on the submission of proofs that the motor vehicle was modified into the motor vehicle, which is not subject to taxation under this Act, and an individual approval of modified vehicle was required for it under the regulations governing motor vehicles.

In cases of purchasing vehicles for the transport of families with three or more children or vehicles for transport of persons with disabilities, the claim for refund of paid DMV shall be submitted within three months following the purchase or transfer of residence into the Republic of Slovenia and in cases of import within three months following the import of motor vehicle.

If entitled persons claim the refund of a proportional share of paid tax because they exported, supplied or transferred the motor vehicle from which the tax was paid due to movement into another EU Member State and for this reason they deregistered it from the record of registered motor vehicles in Slovenia, DMV refund claim shall be submitted within three months following the expiry of the month, in which the circumstances have arisen due to which they could claim tax refund. The same time limit is valid in cases of modification of vehicle into the vehicle, which is not subject to DMV.

DMV refund claim is submitted in electronic form via [eDavki](#) (eTaxes) system.

COMPLETING THE FORM FOR REFUND OF MOTOR VEHICLES TAX

Data about the taxable person

The following data about the taxable person are entered: full name/company name, address, tax number, telephone number, electronic address of taxable person, agent or authorised representative of taxable person and this person's tax number (if the taxable person has an agent or authorised representative).

Data for refund of motor vehicles tax

Field »Identification number of vehicle (VIN number)«

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

Field »Refund (legal base)«

The relevant legal base is selected based on which the entitled person claims a right to refund of motor vehicles tax.

Field »Type of disabilities«

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

Field »Date of export or exit from the Republic of Slovenia«

The date shall be entered when the motor vehicle left the territory of the Republic of Slovenia.

Field »Date of vehicle modification«

The date is entered, when the motor vehicle was modified into such motor vehicle, which is not subject to taxation and an individual approval of modified vehicle was required for it in accordance with the regulations governing motor vehicles.

Enclosures

Taxable persons may enclose one or several enclosures with the tax refund form, with which they prove the legal base for refund of motor vehicles tax.

Mark or select the type of enclosure:

- Proof for refund
- Other