

## **THE INSTRUCTIONS FOR COMPLETING THE FORM 'RETURN IN THE EU OSS SYSTEM'**

These instructions explain how taxable persons registered in the special Union scheme in Slovenia complete the special VAT return.

Taxable persons, who are registered in the special Union scheme, shall submit special VAT returns to the tax authorities for each calendar quarter, notwithstanding the fact whether the supplies of goods or services captured in that special scheme have been performed or not.

If in the accounting period taxable persons have not performed services or distance supplies of goods and they have no corrections from preceding periods, they shall mark this in the box before the statement. This results in the automated completion of return with values 0 (zero) and taxable person doesn't have to manually enter those values into individual sections.

### **DATA FOR THE PREPARATION OF SPECIAL VAT RETURN**

Taxable persons shall keep records on transactions within that special scheme. Those records shall be sufficiently precise, so that the tax authorities of Member State of consumption may establish whether VAT return is accurate.

### **SUPPLIES OF GOODS/SERVICES FROM SLOVENIA**

Only distance supplies of goods and performed services are entered from the state of identification – from Slovenia (distance supplies of goods, performed from business units in other Member States, are entered under the section SUPPLIES OF GOODS/SERVICES FROM BUSINESS UNITS IN OTHER MEMBER STATES).

'Type of supply' – it is selected whether that is a distance supply of **goods** or a performed **service**.

'State of consumption' – a relevant state of buyer is selected from the dropdown menu, which in addition to the name of state it has also the associated VAT rate. A certain state appears several times in the dropdown menu, which depends on the relevant tax rate.

All states within the Union may be selected from the set of states, and also the state of Slovenia may be selected, but only for distance supplies of goods if the taxable person has marked on the registration form that it operates as an electronic intermediary and that in cases of distance supplies of goods it shall be considered a deemed supplier. If taxable persons have a permanent establishment in another Member State, they may report distance supplies of goods in that state, but they cannot report performed services.

'Tax base' – amounts are entered in euros and cents (to two decimal places).

The next line for entry is opened by clicking the field 'Add a line'.

After clicking the button 'Calculation' the individual VAT amounts per states and the total sum of VAT amounts are calculated at the bottom of the form.

### **SUPPLIES OF GOODS/SERVICES FROM BUSINESS UNITS IN OTHER MEMBER STATES**

Only distance supplies of goods are entered or performed services from business units in other Member States, which the taxable person has reported in the application for registration in the special scheme. If taxable persons have a permanent establishment in the other Member State, they shall mark that in the field 'permanent establishment' on the form for the registration in the special scheme. If the business unit is not a permanent establishment (in cases of warehouses), there is no tick mark in the section of permanent establishment, which marks the permanent establishment.

In cases where taxable persons establish a business unit when they are already registered in the special Union scheme, they communicate the data on the business unit to the tax authorities via refiling the

registration application, where the code of state is entered and ID for VAT on the business unit. With refiling the registration application, they communicate also the other data, which have been changed (contact data, bank account data, data on business units, etc.).

'Code of state' – the state is entered, where the taxable person has a business unit, which has been written in the registration form.

'ID for VAT of business unit' – VAT identification number of business unit is entered, which has been written in the registration form.

'Type of supply' – the type of supply (goods or services) is selected from the dropdown menu.

'State of consumption' – a relevant state of buyer is selected from the dropdown menu, which in addition to the name of state it has also the associated VAT rate. A certain state appears several times in the dropdown menu, which depends on the relevant tax rate.

From the permanent establishment it is not possible to report distance supplies of goods or services performed to final consumers in that state (the stated transactions are subject to general taxation in that Member State). The exception is reporting on distance supplies of goods performed through that permanent establishment by the taxable person, who operates as an electronic intermediary (marking on the form for registration for the special scheme is obligatory).

'Tax base' – amounts are entered in euros and cents (to two decimal places).

The next line for entry is opened by clicking the field 'Add a line'.

## **CORRECTION OF VAT RETURN**

Taxable persons may submit changes in that return in the period of three years following the expiry of time limit for submission of special return. Changes are included in the current return.

A line for entry is opened by clicking the button 'Add a line'.

The accounting period, which is the subject matter of correction, is selected from the dropdown menu in the field 'Period'.

The year of accounting period, which is the subject matter of correction, is selected from the dropdown menu in the field 'Year'.

The Union Member State, for which the data is corrected, is selected from the dropdown menu in the field 'State of consumption'.

The amount of VAT is entered in the field 'Amount of VAT', which has been over-reported or under-reported for an individual state in a selected accounting period and which is subject to correction.

Example: A taxable person reported performed supplies for AT state for the period of Q22021 (the second quarter of 2021). This person has subsequently established that the presented amount was too low for EUR 250.00, so the taxable person enters the amount of EUR 250.00 in the field 'Amount of VAT' for the state of AT for the period of Q22021.

After clicking the button 'Calculation' the individual VAT amounts and the total sum of VAT amounts are calculated at the bottom of the form. The last amount is the amount, which the taxable person shall pay for all performed services and realised corrections in the current return.