

THE INSTRUCTIONS FOR COMPLETING THE FORM 'RETURN IN THE NON-EU OSS SYSTEM'

These instructions explain how taxable persons, who are included in the special non-Union scheme in Slovenia, fulfil the special VAT return.

Taxable persons shall submit special VAT returns to the tax authority for each calendar quarter notwithstanding the fact whether they have performed services in the period in question.

If in the accounting period taxable persons have not performed services and they have no corrections from the 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 precise enough that the tax authorities of Member State of consumption may establish whether VAT return is accurate.

PERFORMED SERVICES FROM SLOVENIA

Only performed services from Slovenia are entered.

In the field 'State of consumption' the 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 may appear on the dropdown menu several times, which depends on the relevant tax rate.

The amounts are entered in the field 'Tax base' 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

In the period of three years following the expiry of time limit for submission of special return taxable persons may submit changes in that return.

The 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 we have over-reported or under-reported for an individual state in a certain 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 reported 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.

