

## **Instructions for completion of the form 'Registration in the EU OSS system'**

These instructions explain how taxable persons complete the form for registration in the special Union scheme in Slovenia.

The following taxable persons may register in the special Union scheme for distance selling of goods within the Union, for supplies of goods in the Member State through electronic intermediaries, who enable supplies, and for services, which are performed by taxable persons, who are established within the Union, but not in the Member State of consumption:

- a) those who are not established in the Member State of consumption, but they are established in Slovenia,
- b) those who are not established in the Union, but they have a permanent establishment in Slovenia and
- c) those who are not established in the Union where they also have no permanent establishment, but they perform the supplies of goods, which they store in Slovenia and whose shipment or transport in the Member State of consumption starts in Slovenia.

The tax authorities use VAT identification number, which has been already assigned to a taxable person, for the identification of that taxable person who reports the use of special Union scheme.

Taxable persons, who don't have their place of business within the Union, but they have more than one permanent establishment within the Union, and they select Slovenia for the state of identification, and taxable persons, who have no seat of their activities within the Union nor permanent establishment and they perform supplies of goods, where the shipment or transport starts in more than one Member State and they select Slovenia for the state of identification, shall fulfil the obligations under that special scheme at least for the current calendar year and for the following two calendar years.

### **Data on taxable persons**

The data on the name, address, tax number and company's state of establishment are pre-completed based on the data from the Register of taxable persons (RDZ) and they cannot be corrected via that form.

The data in 'State of identification' is pre-completed with the data SI – Slovenia.

The data on the possible trade name if it is in use is entered in the field 'Trade name'. The entry in that field is not obligatory. The name is entered, which differs from the name of taxable person.

In the field 'Company's state of establishment if it is outside the Union' a state is selected from the set of third countries, in which you are established. The entry is not obligatory.

The identification number is entered in the field 'VAT identification number in the state of establishment' for purposes of VAT in company's state of establishment (it consists of at least 2-digit letter mark or up to 10-digit numerical mark; example of entry for Slovenia: SI12345678).

In the field 'Tax number in the state of establishment' taxable persons, who are not established in the Union, enter the tax number, which they use in the state, in which they have the seat of their activities.

In the field 'Starting date for using the scheme' the date is entered on which taxable persons wish to start using the special Union scheme (the tax authority considers the date for information only). The scheme is used from the first day of the next calendar quarter, except in cases of already performed transactions before the stated date when the scheme is used from the date when the transactions have

been performed for the first time. There are three statements on the application, which taxable persons have to mark if they meet certain conditions.

1. I declare that I am a taxable person, who enables the supply of goods within the Union with the use of electronic intermediary.

The statement is marked by:

- taxable persons established in Slovenia, who enable distance supplies of goods and domestic supplies via the electronic intermediary if they have received the goods from taxable persons, who are not established in the Union, but they have a warehouse for goods in Slovenia, from which the supply is performed and
- taxable persons established outside the Union, who have a warehouse for goods in Slovenia, from which distance supplies of goods and domestic supplies via the electronic intermediary are performed.

2. Voluntary registration under paragraph four of Article 30f of the ZDDV-1

The statement is marked by taxable persons, who are established in Slovenia and who despite failure to achieve the threshold of EUR 10,000 (threshold for distance selling of goods within the Union and for telecommunication services, electronic services and broadcasting services, but not for other services) have decided for the definition of place of taxation based on the consumer (place, where the goods are located at the moment, when the shipment or transport of goods to the buyer ends). In such cases the rules of that scheme shall be used at least in the current calendar year and two following calendar years.

3. I confirm that on the Union territory I have no seat of my activities nor a permanent establishment.

The statement is marked by taxable persons, who within the Union have no seat of their activities nor permanent establishment, but they perform distance supplies of goods, where the shipment or transport starts in Slovenia (warehouse in Slovenia). If they have warehouses also in other Member States and they register for the application of special scheme in Slovenia, they shall use the rules of that scheme at least in the current calendar year and two following calendar years.

### **Data on the contact person**

The field 'First name and family name' shall include the first name of contact person in the first field and the family name of that person in the second field. The person shall be entered, who will be responsible for provision of information related to operations under that special scheme with responsible authorities in the Union.

The electronic address shall be entered in the field 'Electronic address', on which taxable person's contact person will be available for possible additional information.

The telephone number shall be entered in the field 'Telephone number'.

The field 'Company's web address' shall include the data on web address, via which it offers services or sells goods. If there are several addresses, they are separated by a semi-colon.

### **Bank account**

The field 'Name of owner' shall include the full name or name of legal person, who holds the account, which will be selected in the field below IBAN-BIC. The name of owner shall be entered in the field without č, š and ž and 'special signs' (!) » « # \$ % & / ( ) = ? \* + , . ; : ) .

One of accounts is selected from the set of accounts in the field 'IBAN-BIC'. If there is no bank account presented, that means that all accounts to date, which have been opened in Slovenia, are inactive and possible new foreign accounts have not been reported to FURS. In accordance with point 7 of paragraph one and point 17 of paragraph two of Article 49 of the Financial Administration Act the **payment** accounts from abroad shall be reported. Payment accounts, open in the Republic of Slovenia, don't have to be reported because FURS obtains them ex officio.

### **Business units in other Member States of the Union**

The state, in which taxable persons have a permanent establishment or warehouse for goods, from which they supply/will supply the goods, is selected from the set of states into the field 'State of identification'.

The numerical mark of VAT identification number of permanent establishment or warehouse for goods is entered into the field 'ID for VAT' in accordance with the structure of identification numbers for VAT in Member States.

If there is no ID number for VAT, the tax number shall be entered into the field 'Tax number', which the taxable person has in that state.

The fields Name of company, Street, House number, Postal code and Town shall include the data on the address of permanent establishment or warehouse, from which taxable persons supply/will supply the goods.

The field 'State' is automatically pre-completed based on the data entered in the field 'State of identification'.

**If the business unit is not a permanent establishment (in cases of warehouses), the tick, which marks the permanent establishment, is removed from the section of permanent establishment.**

### **Identification for VAT in other Member States of the Union**

The data shall be entered in this section only in cases where taxable persons are identified for VAT purposes also in other Member States.

In the field 'State of identification' an individual state is selected from the set of states. Only the numerical mark of VAT identification number is entered in the field 'ID for VAT' in accordance with the structure of identification numbers for VAT in Member States.

Example: A taxable person is identified for VAT purposes in Germany, so such person selects 'DE-Germany' in the set of states and in the field ID for VAT enters 9-digit number without DE prefix.

### **Preliminary or current use of special scheme in the Union**

It shall be completed by taxable persons, who were or they still are registered in the special scheme in any Member State. Taxable persons may be registered at the same time in all three special schemes (Union, non-Union, import), also in different Member States, but they cannot be registered in the same special scheme in different Member States at the same time. Until taxable persons have a still valid special identification number for Union scheme in other Member State, they cannot register for the same scheme in Slovenia, until that previous state deregisters them from that special scheme.

In the field 'State of identification' a state is selected, in which taxable persons are or were registered in the special scheme and in the field 'ID for VAT' a special registration number is entered, which is/was used for that scheme.

An example of taxable persons, who have already used the Union/non-Union scheme: The taxable person has already used the special Union scheme in Germany, where this person had the assigned identification number for VAT DE999999999 (9 means number), and that 9-digit number is entered in the field 'ID for VAT'. If the taxable person has used a special non-Union scheme, such person has had the assigned number EUXXXXYYYYZ, where XXX means a three-digit ISO code of Member State of identification and YYYYY means a five-digit number, which is assigned by Member State of identification and Z means a control number.

### **Change of state of identification**

This section is completed by taxable persons, who want to change the state of identification.

In the field 'State of identification' a state is selected from the set of states, in which taxable persons are/were registered in the special scheme, and in the field 'ID for VAT' a special registration number is entered, which taxable persons had for that scheme. If taxable persons are still registered in the special Union scheme in other Member State, they may already submit an application for registration in Slovenia, but the application cannot be granted until they deregister in that Member State.

### **Signature and submission of document**

A security code appears following the click on the button 'Submit'. The content of document is checked for the last time and the presented security code is entered into the box intended for that. The next step is clicking the button 'Signature' in the left upper corner of the screen. In the dialog box for confirmation of digital signature (which opens on the screen) you have to click the button 'Sign' – you sign the document, or the button 'Cancel' – signing of document is cancelled in such cases.

After successful signing the document the system adds the following data, which are visible on the document, to the document filed:

System: {channel} e. g. edavki.durs.si,

Filed: {date and hour} e. g. 15.11.2020 16:44:17,

Document number: {EDP-tax number of taxable person-sequence number of form filed} e. g.: EDP-12345678-505,

Filed by: {tax number of taxable person, date and hour} e. g. PO-CSV DURS (15.11.2020 16:44:17).

### **Adding an annex to a form already submitted**

Also annexes (various supporting documents and explanations) may be enclosed with the application. If taxable persons have already submitted the application, they may add annexes also subsequently (they may submit several annexes).