

Instructions for the completion of form 'Registration in the Non-EU OSS system'

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

Those taxable persons may register in the Non-Union scheme who are not established in the Union, nor they have a permanent establishment, and in the Union, they perform services for persons other than taxable persons.

Taxable persons, who are not established, nor they have a permanent establishment within the Union, and they select Slovenia for the Member State of identification, shall report to the tax authorities when they start performing their activities, which they perform as taxable persons based on the special non-Union scheme.

When all conditions are fulfilled, the tax authorities register taxable persons in the special non-Union scheme in Slovenia and assign a special individual VAT identification number to them, which includes the following marks: EU705YYYYYZ, where EU mark represents a prefix for the special scheme, 3-digit mark 705 represents ISO - numerical mark for Slovenia, YYYYYY represents random numbers and Z, which represents a control number.

Data about the taxable person

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 this form.

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

The identification number for VAT in the state of establishment is entered in the field 'Identification number for VAT in the state of establishment'. The entry is not obligatory.

The tax number in the state of establishment is entered in the field 'Tax number in the state of establishment'. The entry is not obligatory.

The date is entered in the field 'Starting date for using the scheme', on which taxable persons will start/has started to perform services, due to which they want to register in the special non-Union scheme (the tax authority uses the date for information only). The starting date of the use of special scheme is set by the tax authority in the decision. In principle, 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 transactions have been performed for the very first time.

On the application there are two statements, which taxable persons have to mark for the continuation of the procedure:

- I confirm that on the territory of the Union I don't have the seat of my business activities nor a permanent establishment.
- I confirm that all data in the application are true.

If taxable persons fail to complete the statements, the registration form cannot be submitted. In cases when taxable persons have the seat of their activities or a business unit on the territory of the Union, they fail to meet the condition for registration in the non-Union scheme and they may be registered in the Union scheme.

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 the web address, via which it offers services. The data is obligatory.

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-OBAN. The name of owner shall be entered in the field without č, š and ž and 'special signs' (!»«#\$\$%&/()=?'*+,,:;).

In the field 'IBAN/OBAN' one of the accounts is selected from the set of accounts, via which the operations will be performed. If there is no bank account presented, that means that all accounts up to that moment, 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 payment accounts from abroad shall be reported. Payment accounts opened in the Republic of Slovenia don't have to be reported because FURS obtains them ex officio.

Preliminary or current use of special scheme outside the Union

It is completed by taxable persons, who were/are still registered in the special non-Union 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 non-Union schemes in another Member State, they cannot register in Slovenia for the same scheme, until the preceding state doesn't exclude them from that special scheme.

The state, in which taxable persons are/have been registered in the special scheme, is selected in the field 'State of identification' and a special registration number, which is/has been used for this scheme, is entered in the field 'ID for VAT'.

An example of taxable person, who has already used the Union/non-Union scheme: The taxable person has already used the special Union scheme in Germany, where the identification number for VAT DE999999999 (9 means a number) has been assigned to him/her and that nine-digit number is entered in the field 'ID for VAT'. If the taxable person has used the special non-Union scheme, then such person has been assigned EUXXYYYYYZ number, where XXX stands for the three-digit ISO code of Member State of identification, YYYYYY means a five-digit number, which is assigned by the Member State of identification, and Z means a control number.

Signature and submission of document

After clicking the button 'Submit' the security code appears. The content of document is checked for the last time and the presented security code is entered in the box intended for that. After that you have to click the button 'Signature' in the left upper corner of the screen. In the dialogue box for confirmation of digital signature (it opens on the screen) you have to click the button »Sign« - you sign the document or button 'Cancel' – the signing of document is in such case cancelled.

After successfully signing the document, the system adds also the following data to the filed document and the data are visible on the document:

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

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

Document no: {EDP-tax number of taxable person-sequence number of filed form} e. g.: EDP-12345678-505,

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

Adding annexes to already submitted form

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