

INSTRUCTIONS FOR COMPLETING THE FORM OF FIRE FEE RETURN

1. INTRODUCTION

The legal base is [Uredba o požarni taksi](#) - Decree on Fire Fee (Official Gazette of the RS, no. 34/06 with amendments).

The fire fee is paid on the insurance premium, which is paid by the policyholder to the insurance company based on the insurance contracts for the insurance of fire risk (fire premium). Persons liable for payment of fire fee are all insurance companies and representatives or agents of foreign insurance companies, who deal with insurance premiums on the territory of the Republic of Slovenia.

The fire fee return shall be sent to the competent financial office every month by 15th day in the month for the preceding month. The insurance company shall submit the fire fee return to the competent financial office notwithstanding the fact whether it shall pay the fee for the period, for which it submits the return, or not.

The fire fee return shall be prepared per individual insurance types and the amount of paid insurance premiums. It is paid by 15th day in the month for the preceding month (for the month, for which the insurance premium or its part has been paid) to the suspense tax subaccount open at the Public Payments Administration of the Republic of Slovenia.

The base for the fire fee return is the paid insurance premium. For more detail see point 4.1.

The fire fee is 5 percent of the base for fire fee return and in accordance with the Decree amending the Fire fee decree (Official Gazette of the RS, no. 68/22) on 1 October 2022 it increases to 9 percent of the base for fire fee return.

If the insurance company due to the early termination of contractual relationship or decrease in the insurance premium partially or completely refunds the insurance premium to the policyholder, then in the current valuation month the base for fire fee return decreases for that amount.

2. ENTERING DATA UNDER POINT 1 – DATA ABOUT THE TAXABLE PERSON

The basic identification data of taxable person are entered (name; tax number; data on the seat: town, street, house number, post office number, post office name; contact data: electronic address, telephone number; date; signature).

3. ENTERING DATA UNDER POINT 2 - DATA

3.1 ENTERING DATA UNDER POINT 2.1 - RETURN

The taxable person enters the data of the return for the calculation of fire fee:

- Sequence number,
- Type of insurance (for more detail see The base for return – below);
- Paid insurance premium (in EUR with cents),
- The base for return (mark with x):¹
 - 100% - the whole insurance premium at 100%:
 - ✓ fire insurance and insurance of some other risks outside the industry and craft, in industry and craft, fire insurance of property in electricity sector, all other fire insurance types (point 8 of paragraph two of Article 7 of the Insurance Act – ZZavar-1 – fire and natural disaster insurance) and

¹ Terms covering the field of insurance based on Fire Fee Decree have due to better understanding relevant versions of those terms added in brackets based on the [Zakon o zavarovalništvu – ZZavar-1](#).



- ✓ insurance of production failure due to fire (point 16 of paragraph two of Article 7 of the Insurance Act - ZZavar-1 – insurance of various financial losses),
- 20 % - the share of the whole insurance premium at other insurance types, where also the fire risk is covered with the insurance premium, as follows:
 - ✓ hull insurance and other types of insurance of road motor self-driven vehicles with the exception of vehicles on rails (point 3 of paragraph two of Article 7 of the Insurance Act – ZZavar-1 – insurance of land vehicles with the exception of vehicles on rails),
 - ✓ hull insurance and other types of insurance of vehicles on rails, airplanes and other aircrafts, ships and boats in the maritime navigation and ships and boats in inland and lake navigation (points 4, 5 and 6 of paragraph two of Article 7 of the Insurance Act – ZZavar-1 – insurance of vehicles on rails, aviation insurance and ships insurance),
 - ✓ insurance of goods in the international transport and in the domestic transport (point 7 of paragraph 2 of Article 7 of the Insurance Act – ZZavar-1 - insurance of transport of goods),
 - ✓ seismological risk insurance (point 8 of paragraph two of Article 7 of the Insurance Act ZZavar-1 – fire and natural disaster insurance),
 - ✓ contractor's insurance, insurance of prefabricated construction and residential insurance (point 9 of paragraph two of Article 7 of the Insurance Act - ZZavar-1 other damage insurance),
 - ✓ nuclear risk insurance (point 8 of paragraph two of Article 7 of the Insurance Act - ZZavar-1 – fire and natural disaster insurance)
 - ✓ insurance of film production (point 9 of paragraph two of Article 7 of the Insurance Act - ZZavar–1 – other damage insurance),
 - ✓ insurance of computers, goods in refrigerated storage, mines, crops and fruits, animals and risk insurance in post office operations (point 9 of paragraph two of Article 7 of the Insurance Act - ZZavar–1 – other damage insurance).
- Fee rate (mark with x):
 - 5 % - for periods up to and including September 2022,
 - 9 % - for periods up to and including October 2022;
- *Fee (in EUR with cents), which is calculated as the base for return x fee rate,*
- A: IN TOTAL fee (in EUR with cents), which is calculated as the sum of fees of all previously entered types of insurance.

3.2 ENTERING DATA UNDER POINT 2.2 – REDUCTION OF BASE FOR FIRE FEE RETURN

The taxable person enters the data for the reduction of base for the fire fee return:

- Sequence number,
- Type of insurance (for more detail see point 3.1),
- The amount of refunded insurance premium (in EUR with cents),
- Base for return (mark with x) (for more detail see 3.1),
- Fee rate (mark with x):
 - 5 % - for periods up to and including September 2022,
 - 9 % - for periods up to and including October 2022;
- *Fee (in EUR with cents), which is calculated as the base for return x fee rate,*
- B: IN TOTAL fee (in EUR with cents), which is calculated as the sum of fees of all previously entered types of insurance for the reduction of base.

3.3 ENTERING DATA UNDER POINT 2.3 - CALCULATION



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The taxable person enters the total amount for additional payment or refund in EUR with cents (A (the sum of all fees from the return) – B (the sum of all fees for the reduction of base for return)).

The additional information is available on the website of the Financial Administration of the Republic of Slovenia.