

Instructions for Completing the Form

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| Tax number | Enter the tax number of the person submitting the return. |
| Registration number | Enter the registration number of the person submitting the return. |
| Name | Enter the name of the person submitting the return. |
| Address | Enter the full address of the person submitting the return. |
| Tax period | Enter the tax period to which the return refers. For a temporarily registered consignee, temporarily certified consignee or distance seller, the tax period is the date of receipt of the excise goods. |
| 1. Excise taxpayer <ul style="list-style-type: none"> – Small beer producer – Registered consignee – Registered consignor – producer – Authorised excise warehouse keeper – Temporarily registered consignee – Holder of a duty-free shop permit – Certified consignee – Temporarily certified consignee | <p>Depending on the status of the person (type of excise taxpayer or other excise payer or exempt user) submitting the return, check the appropriate box.</p> <p>The excise tax return is submitted for each status separately.</p> |
| 2. Other excise duty payers <ul style="list-style-type: none"> – Other excise duty payers – Distance selling | |
| 3. Exempt user | |
| BEER | <p>In column (2) enter the type of beer and the alcohol content in percent by volume.</p> <p>The quantity of the beverage is given to four decimal places.</p> |
| Type of beer | alcohol content v vol. % |
| 1.1 | In column (3) enter the quantity received beverage from EU Member State, in hectolitres. |
| 1.2 | In column (4) enter the quantity received beverage from small beer producer (SBP) from EU Member State, in hectolitres. |
| 1.3 | In column (5) enter the quantity beverage released for consumption in Slovenia, in hectolitres. |
| 1.4 | In column (6) enter the quantity beverage released for consumption in Slovenia, produced by SBP in EU Member State, in hectolitres. |
| 1.5 | In column (7) enter the quantity beverage released for consumption in Slovenia, produced by SBP, in hectolitres. |
| 1.6 | <p>In column (8) enter the quantity for which an excise duty refund is claimed in accordance with Article 19 of the ZTro-1. An excise duty refund as a deduction from the excise duty liability shown in the monthly statement may only be claimed by the excise warehouse keeper and the registered consignee.</p> <p>In column (9) enter the amount of the refund claimed in accordance with Article 19 of the ZTro-1.</p> <p>In column (10) enter the appropriate legal basis for claiming an excise duty refund, namely for the following cases:</p> <ul style="list-style-type: none"> - The authorised excise warehouse keeper who has brought excise goods that have already been released for consumption in Slovenia into the excise warehouse (point 1 of the first paragraph of Article 19 of the ZTro-1). |

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| | <ul style="list-style-type: none"> - A person who has exported excise goods that have been released for consumption in Slovenia (point 2 of the first paragraph of Article 19 of the ZTro-1). - A person who has sold excise goods in accordance with the prescribed conditions to a person referred to in Articles 15 and 17 of this Act without the excise duty charged and has purchased them himself at a price including the excise duty (point 5 of the first paragraph of Article 19 of the ZTro-1). |
| | <p><i>In column (11) enter the sum of:</i></p> <ul style="list-style-type: none"> - the product of the prescribed excise duty by the alcohol content in vol. % from column (2) and the quantity of the beverage from column (5) and - the product of the prescribed excise duty by the alcohol content in vol. % from column (2) and the quantity of the beverage from column (6) and - the product of the prescribed excise duty by the alcohol content in vol. % from column (2) and the quantity of the beverage from column (7). <p><i>For the quantities of beer from columns (6) and (7) released for consumption, the reduced amount of the prescribed excise duty shall be considered when calculating the excise duty liability.</i></p> |
| 2. Liability for the tax period | <i>Enter the sum of the excise duty amounts from column (11).</i> |
| 3. Excise tax refund | <i>Enter the sum of the amounts for refund in accordance with Article 19 of the ZTro-1 from column (9).</i> |
| 4. For payment | <i>Enter the amount of excise duty to be paid. In the case of claiming an excise duty refund on the statement, the authorised excise warehouse keeper or the registered consignee shall enter the difference between the liability for the tax period and the excise duty refund in accordance with Article 19 of the ZTro-1.</i> |
| <p><i>Other information:</i></p> <ul style="list-style-type: none"> — Excise number of the temporary authorized consignee and the temporary certified consignee — ARC code/LRN code — Date of receipt of the excise goods | <p><i>The temporarily registered consignee and the temporarily certified consignee enter the excise number, the ARC code (unique excise reference code) from the electronic accompany document or electronic simplified accompany document, which refer to the quantities of excise products from the declaration. When using the fallback procedure, they shall enter the LRN code (local reference number), which is the code of the invoice, delivery note or other document referring to the excise products released for consumption.</i></p> <p><i>The temporarily registered consignee, the temporarily certified consignee and the person selling at a distance enter the date of receipt of the excise products from another Member State.</i></p> |