

Instructions for Completing the Form

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 – producer – registered consignee – small spirit producer – small wine producer – certified consignee – temporarily certified consignee – temporarily registered consignee – registered consignor – holder of a duty-free shop permit – authorised excise warehouse keeper	<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 – other excise duty payers – distance selling	
3. Exempt user	<p>The quantity of the beverage is given to four decimal places.</p> <p>In columns (3), (4), (5), (6) in (7) enter the quantity in the appropriate unit of measurement.</p> <p>(The quantity under serial number 5.1, 5.2 and 5.3 is converted to 100% of the alcoholic strength by volume per hectolitre of ethyl alcohol. In the case of 30 litres of 20% ethyl alcohol, the quantity is calculated as follows: (30l/100)*0.2= 0.0600 hl alk.)</p> <p>In column (8) enter the quantity for which the excise duty refund is claimed in accordance with Article 19 of the Excise Duty Act-1 (hereinafter ZTro-1). The excise duty refund as a deduction from the excise duty liability shown in the monthly statement may be claimed only by the excise warehouse keeper and the authorised consignee.</p> <p>In column (9) the amount for the refund is entered, which is claimed in accordance with Article 19 of the Excise Duty Act-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).

	<p>- 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).</p> <p>- A person who has sold excise goods in accordance with the prescribed conditions to a person referred to in Articles 15 and 17 of ZTro-1 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> <p><i>In column (11) enter the sum of:</i></p> <ul style="list-style-type: none"> - the product of the prescribed excise duty and the quantity of the beverage from column (5) and - the product of the prescribed excise duty and the quantity of the beverage from column (6) and - the product of the prescribed excise and the quantity of the beverage from column (7).
6. Excise duty liability for the tax period	Enter the sum of the excise duty amounts from column (11).
7. Excise duty refund	Enter the sum of the amounts for refund in accordance with Article 19 of the ZTro-1 from column (9).
8. Amount payable	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.
<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.</i></p> <p><i>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>