

INSTRUCTIONS FOR COMPLETING THE RECAPITULATIVE STATEMENT

1 OBLIGATION TO REPORT ON INTRA – UNION SUPPLIES OF GOODS AND SERVICES AND TRANSFERS OF GOODS FROM SLOVENIA TO ANOTHER MEMBER STATE UNDER THE CALL-OF STOCK ARRANGEMENT

The legal basis for reporting, completing and submission of RP-O form can be found in the Value Added Tax Act (hereinafter referred to as ZDDV-1) and the Rules on the Implementation of the Value Added Tax Act (hereinafter referred to as the Rules). The following instructions explain how taxable persons, identified for VAT purposes in Slovenia, complete the recapitulative statement in RP-O form when carrying out supplies of goods and services within the EU to persons identified for VAT in other EU Member States. The amounts are entered into RP-O form in EUR and to the section B of RP-O form also in the Slovenian tolar (without the cent value) when the values are entered on corrections made for the period until 1 January 2007.

In accordance with Article 90 of the ZDDV-1 taxable persons, who are identified for VAT purposes in Slovenia, shall report to the tax authority about all supplies of goods and services, performed to persons identified for VAT in other EU Member States in the reporting period. Taxable persons identified for VAT purposes in Slovenia shall state supplies of goods and services within the EU in the recapitulative statement for the period of reporting, that is, for the calendar month. Taxable persons shall state also corrections to data in the recapitulative statement, made for previous reporting periods. Data about export of goods from the EU shall not be entered in the recapitulative statement. Data about the value of services, performed by taxable persons on the territory outside the EU, shall not be entered in the recapitulative statement. Values of advance payments received for supplies of goods to taxable persons into other Member States shall not be entered in the recapitulative statement.

RP-O form shall be submitted also by taxable persons from Article 94 of the ZDDV-1 who are identified for VAT purposes on the basis of Article 78 paragraph 4 of the ZDDV-1 for carrying out services for which the recipient of services is subject to VAT in another Member State, and in addition to tax register's data about taxable persons the following fields: A1, A2, A6 and A16 shall be completed, and fields B0, B1, B2 and B6 when correcting data for the previous periods.

The RP-O form must also be submitted by a taxable person – supplier of goods who, in accordance with Article 9a of the ZDDV-1, transfers goods from Slovenia to another Member State under the call-of-stock arrangement, completing the tax register's data about the taxable person as well as fields C0 and C1. If the goods are returned within a twelve-month period, the taxable person must complete fields D0, D1 and D2; if the recipient of goods changes within a twelve-month period, the taxable person must complete fields E0, E1, E2 and E3. If corrections are made to data relating to the transfer and return of goods under the call-off stock arrangement, the taxable person must complete fields F0 through F6, depending on the type of correction. If corrections are made to data relating to a change of the recipient of goods within a twelve-month period, the taxable person must complete fields G0 through G6. When the owner's right of disposal of goods is transferred to the taxable person – recipient of goods, the taxable person – supplier of goods is considered to have carried out an exempt supply in accordance with point 1 of Article 46 of the ZDDV-1. This means that, for the tax period in which the owner's right of disposal of goods was transferred to the recipient of goods, fields A1, A2, A7 and A17 must be completed; if data for past periods are corrected, fields B0, B1, B2 and B7 must also be completed.

If taxable persons, not established in Slovenia, appoint tax representatives, RP-O form shall be submitted by tax representatives. Tax representatives state their VAT identification numbers in RP-O form and represented persons' VAT identification numbers (if these persons are not identified for VAT purposes in Slovenia, then the stated VAT identification numbers are the numbers, under which the represented persons are identified for VAT purposes in the Member State of the seat) and state data about supplies of goods within the Union, performed by these persons, for the reporting period, for which the recapitulative statement is fulfilled, and data about corrections for previous reporting periods. Tax representatives submit RP-O form for each represented person separately.

ANNEX X: RP-O Instructions

The taxable person submits a recapitulative statement for the calendar month in which they performed transactions within the Union and/or carried out the transfer of goods under the call-off stock arrangement or in which they must make corrections for past reporting periods.

RP-O forms shall be submitted by taxable persons as electronic forms using the eDavki system (eTaxes). The form must be submitted to the tax authority by the 20th day of the following month after the end of the tax period (e.g. by 20 February of the current year for the tax period of the current year).

Article 141 of the ZZDV-1 provides that an individual sole trader or an individual who performs an independent activity is fined from EUR 3,000 to 50,000, a legal person is fined from EUR 4,000 to 75,000 and a legal person deemed a medium-sized or large company under the Companies Act is fined from EUR 10,000 to 125,000 for the offence of failing to submit to the tax authority the recapitulative statement on the supply of goods and services within the Union and the transfer of goods within the Union under the call-off stock arrangement within the specified time limit or failing to submit it in the prescribed manner or providing in the recapitulative statement incomplete, false or incorrect information or information in contravention with this Act.

2 SUPPLIES OF GOODS AND SERVICES TO OTHER EU MEMBER STATES AND TRANSFERS OF GOODS FROM SLOVENIA TO ANOTHER MEMBER STATE UNDER THE CALL-OF STOCK ARRANGEMENT

Supplies of goods within the EU are supplies performed by taxable persons, identified for VAT purposes in Slovenia, to persons, identified for VAT purposes in another EU Member State and which is exempt from paying VAT in Slovenia provided that the goods are sent off or transported to another EU Member State by the seller or person who acquires the goods; or any other person for the account of one of them. The seller of goods must prove the fulfilment of conditions for granting exemptions from VAT in the Member State of departure, e.g. with a CMR note, together with non-contradictory evidence, e.g. an insurance policy with regard to the dispatch or transport of goods or bank documents proving payment of the dispatch or transport of goods, or official documents issued by a public authority, such as a notary, confirming the arrival of goods in the Member State of destination, or a receipt issued by a warehouse-keeper in the Member State of destination confirming the storage of goods in that Member State.

The transfer of goods under the call-off stock arrangement is a transfer carried out by a taxable person, identified for VAT purposes in Slovenia, to a taxable person – recipient of goods, identified for VAT purposes in another EU Member State.

Supplies of services within the EU are supplies, performed by taxable persons identified for VAT purposes in Slovenia, to taxable persons or legal entities, who are not considered taxable persons, but they are identified for VAT purposes in another EU Member State, and these are not services, which would be exempt of VAT payment in the Member State in which the transaction is subject to taxation and for which the recipient of services shall pay VAT in accordance with Article 196 of the Council Directive 2006/112/EC¹.

Thus, taxable persons, identified for VAT purposes in Slovenia, shall report to the tax authority in the recapitulative statement about:

- acquirers of goods, who are identified for VAT purposes, to whom they supplied goods pursuant to conditions from Article 46 items 1 and 4 of the ZDDV-1;
- the taxable persons – recipients of goods, identified for VAT purposes, to whom the goods have been transferred under the call-off stock arrangement;

¹ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L No 347 of 11 December 2006, p. 1) as last amended by Council Directive 2010/66/EC of 14 October 2010 amending Directive 2008/9/EC laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund, but established in another Member State (OJ L No 275 of 20 October 2010, p. 1).

ANNEX X: RP-O Instructions

- the taxable persons – recipients of goods, identified for VAT purposes, to whom the goods have been supplied under the call-off stock arrangement;
- persons identified for VAT purposes to whom they supplied goods, which were supplied to them by acquisition of goods within the EU in accordance with Article 23 paragraph 4 of the ZDDV-1;
- taxable persons and legal entities, which are not taxable persons but are identified for VAT purposes, to whom services were carried out which are not exempt of VAT payment in the Member State, in which the transaction is subject to taxation, and for which the recipient of services shall pay VAT in accordance with Article 196 of the Council Directive 2006/112/EC;
- taxable persons and legal entities, which are not taxable persons but are identified for VAT purposes, to whom services will be performed, for which advance payment has been received, which are not services, which would be exempt from VAT payment in the Member State, in which the transaction is taxable. The recipient of services shall pay VAT for these services under Article 196 of the Council Directive 2006/112/EC.

Transactions referred to as tripartite shall also be entered into the recapitulative statement. Tripartite transactions are chain transactions in which three persons, who are identified for VAT purposes, participate, each in its own EU Member State (e.g. in Italy, Slovenia, Austria). A supplier of goods, who is identified for VAT purposes in the first EU Member State (e.g. in Italy), issues an invoice for the supply of goods within the EU to an acquirer of goods identified for VAT purposes in another EU Member State (e.g. in Slovenia) for goods, which are shipped directly or transported to the recipient of goods identified for VAT purposes in the third EU Member State (e.g. in Austria). Only the supply of goods, which is performed by the second party participating in the chain (in our case, Slovenia), who is identified for VAT purposes in Slovenia, to the third party in the chain (in our case, Austria) counts as a tripartite supply in the specified chain.

The value of supplies of goods under customs procedures 42 and 63 is entered separately in the recapitulative statement (the tax base is defined on the basis of Article 36 of the ZDDV-1 and not on the basis of Article 38 of the ZDDV-1). The goods are released into free circulation on the territory of Slovenia in both cases and VAT is on the basis of exemption, defined in Article 46 items 1 and 4 of the ZDDV-1, charged in another EU Member State (Member State of acquisition of goods).

3 COMPLETING RP-O FORM

The following data shall be entered into RP-O form:

A. Data on supplies of goods and services and tripartite supplies of goods within the EU:

- Field A1: the code of the country in which the recipient of goods or recipient of services is identified for VAT purposes; and, in tripartite transactions the code of the country, in which the recipient or acquirer of goods is identified for VAT;
- Field A2: the VAT identification number of the recipient of goods or recipient of services; and the VAT identification number of the recipient or acquirer of goods in tripartite transactions; without the country code;
- Field A3: the total value of supplies of goods within the EU in EUR by the individual recipient of goods in the period of reporting; and, in tripartite transactions, the total value of supplies of goods within the EU in EUR by the individual acquirer of goods (filled out by the first party in the chain) in the period of reporting; the value of the exempt supply of goods within the EU is thus entered into this field if it is performed to the customer, who is identified for purposes of VAT in another Member State (Article 46 items 1 and 4 of the ZDDV-1). In tripartite transactions, the value of the exempt supply of goods within the EU from the document, which is issued by the taxable person – supplier of goods in tripartite transactions - to the taxable person acquirer in tripartite transactions;
- Field A4: the total value of supplies of goods within the EU in EUR according to an individual recipient of goods under customs procedures 42 and 63 in the reporting period; exempt supplies into another Member State are entered into this field, which are performed after import of goods from a third state or third territory and exempt from VAT payment;

ANNEX X: RP-O Instructions

- Field A5: the total value of tripartite supplies of goods within the EU in EUR by an individual recipient of goods in tripartite transactions (filled out by the second party in the chain) in the period of reporting; thus, the value of tripartite supply of goods within the EU is entered into this field from the document, which the taxable person – acquirer of goods in the tripartite transaction coming from Slovenia - issues to the taxable person - recipient of the goods in the tripartite transaction;
- Field A6: the total value of services performed within the EU and the value of received advance payment in connection with services, which will be performed in other Member States and for which the recipient of services shall pay VAT under Article 196 of Council Directive 2006/112/EC, in EUR according to an individual recipient of services in the reporting period;
- Field A7: the total value of supplies of goods within the Union carried out after the transfer of goods under the call-off stock arrangement in the reporting period in EUR by the recipient of goods;
- Field A13: the sum of total values of supplies of goods within the EU in EUR, which is equivalent to the sum of values of supplies of goods from column A3 of the recapitulative statement;
- Field A14: the sum of total values of supplies of goods within the EU in EUR under customs procedures 42 and 63, which is equivalent to the sum of values of supplies of goods from column A4 of the recapitulative report;
- Field A15: the sum of total values of tripartite supplies of goods within the EU in EUR, which is equivalent to the sum of values of tripartite supplies of goods from column A5 of the recapitulative statement;
- Field A16: the sum of total values of services performed within the EU and the values of received advance payment in connection with services, which will be performed in other Member States and for which the recipient of services shall pay VAT under Article 196 of Council Directive 2006/112/EC, in EUR, which is equivalent to the sum of values of services performed from column A6 of the recapitulative statement;
- Field A17: the sum of total values of supplies of goods within the Union carried out after the transfer of goods under the call-off-stock arrangement in EUR that equals the sum of total values of supplies of goods from column A7 of the recapitulative statement.

B. Corrections of data for previous reporting periods:

Corrections of data for previous reporting periods are entered into fields B0 to B6 as follows:

1. if the value of supplies from the previous reporting period (field A3, A4, A5 or A6 of the recapitulative statement) is incorrect because there was no supply, then instead of this incorrect value the zero value (0) should be entered into the field B3, B4, B5 or B6;
2. if the value of supplies from the previous reporting period (field A3, A4, A5 or A6 of the recapitulative statement) is corrected (e.g. the correct value of supplies is 120 and not 100 as has been stated), and the VAT identification number does not change, then the incorrect value is corrected by entering the new total (correct) value of supplies (which is 120) into the field B3, B4, B5 or B6;
3. when correcting the country code and VAT identification number of the recipient or acquirer also previous records stated under 1 and 2 need to be included, although the values do not change; in this way the incorrect country code or ID number should be entered first, and the zero value (0) should be entered into the field B3, B4, B5 or B6 and at the same time the correct record is entered into the next line;
 - Field B0: the reporting period to which the correction pertains where the year and calendar month to which the correction pertains should be entered; if the corrections pertain to the reporting period before 1 January 2010, the year and calendar quarter to which the correction pertains shall be entered;
 - Field B1: the code of the country in which the recipient of the goods or recipient of services is identified for VAT purposes; and, in tripartite transactions, the code of country in which the recipient or acquirer of goods is identified for VAT purposes;
 - Field B2: VAT identification number of the recipient of goods or recipient of services without the country code; and, in tripartite transactions, the VAT identification number of the recipient or acquirer of goods without the country code;
 - Field B3: the zero value (0) or the new (total) value of supplies of goods within the EU in EUR by an individual recipient of goods; and, in tripartite transactions, the zero value (0) or the new (total) value

ANNEX X: RP-O Instructions

of supply of goods within the EU in EUR by an individual acquirer of goods in the reporting period; values for the reporting period until 1 January 2007 are entered in Slovenian tolar (without cent value);

- **Field B4:** the zero value (0) or the new (total) value of supplies of goods within the EU in EUR according to an individual recipient of goods under customs procedures 42 and 63;
- **Field B5:** the zero value (0) or the new (total) value of tripartite supplies of goods within the EU in EUR by an individual recipient of goods in tripartite transactions; amounts for the reporting period until 1 January 2007 are entered in Slovenian tolar (without cent values);
- **Field B6:** the zero value (0) or the new (total) value of services performed within the EU and the value of received advance payment in connection with services, which have been performed or will be performed in other Member States and for which the recipient of services shall pay VAT under Article 196 of Council Directive 2006/112/EC, in EUR by an individual service recipient;
- **Field B7:** value zero (0) or the new (total) value of supplies of goods within the Union carried out after the transfer of goods under the call-off stock arrangement in the reporting period in EUR by the acquirer.

C. Transfer of goods under the call-off stock arrangement

- **Field C0:** the code of the country in which the taxable person – recipient of goods, to whom the goods were transferred under the call-off stock arrangement, is identified for VAT purposes;
- **Field C1:** the VAT identification number of the taxable person – recipient of goods to whom the goods were transferred under the call-off stock arrangement.

D. Return of goods transferred under the call-off stock arrangement

When the transferred goods are returned from the Member State of the recipient to Slovenia within 12 months after the arrival of goods in the Member State of the recipient of goods, the following data must be entered for the period in which the goods were returned:

- **Field D0:** the code of the country in which the recipient of goods who returned the goods to the taxable person (supplier) is identified for VAT purposes;
- **Field D1:** the VAT identification number of the recipient of goods who returned the goods to the taxable person (supplier).

The data is entered in the same manner if only a part of the goods that had been sent under the call-off stock arrangement was returned.

E. Change of the buyer (recipient) of goods under the call-off stock arrangement

When the recipient of goods changes after the goods are transferred under the call-off-stock arrangement within 12 months after the arrival of goods to the Member State, the following data must be entered:

- **Field E0:** the code of the country in which the first recipient of goods is identified for VAT purposes;
- **Field E1:** the VAT identification number of the first recipient of goods;
- **Field E2:** the code of the country in which the new recipient of goods is identified for VAT purposes. The new recipient of goods must be identified for VAT purposes in the same country as the first recipient of goods²;
- **Field E3:** the VAT identification number of the new recipient of goods.

The data is entered in the same manner if the recipient of goods changes for only a part of the goods sent under the call-off stock arrangement. If the recipient of goods changes several times in the same reporting period, all such changes must be entered in separate lines of the table. The previous recipient of goods is entered in the first recipient of goods column and the new recipient of goods is entered in the new recipient of goods column in separate lines.

F. Corrections of data relating to the transfer or return of goods under the call-off stock arrangement

Corrections of data for past reporting periods in relation to the transfer/return of goods under the call-off stock arrangement must be entered in Fields F0 through F6, namely:

² If the country of the new recipient is different to that of the first recipient, the supplier is considered to have acquired the goods in the country of the recipient and to have supplied the goods to the country of the new recipient. The data in the RP-O form must be reported accordingly, i.e. reporting the supply of goods to oneself to the country of the first recipient.

ANNEX X: RP-O Instructions

1. if the transfer/return of goods under the call-off stock arrangement was not reported in the RP-O form for the period in which the transfer/return was carried out, the transfer/return of goods must be reported in the RP-O form for the current period in which the error was discovered. The fields must be completed by entering:
 - Field F0: the reporting period in which the transfer/return of goods under the call-off stock arrangement was carried out;
 - Field F1: the table to be corrected, i.e. Table C for the transfer of goods – transfer of goods under the call-off stock arrangement or Table D for the return of goods – return of goods under the call-off stock arrangement;
 - Field F2: type of correction, i.e. "non-reported transfer"/"non-reported return";
 - Field F5: the code of the country in which the taxable person – recipient of goods, to whom the goods were transferred under the call-off stock arrangement, is identified for VAT purposes;
 - Field F6: the VAT identification number of the taxable person – recipient of goods to whom the goods were transferred/who returned the goods under the call-off stock arrangement.
2. if the transfer/return of goods was reported under the call-off stock arrangement to/from the wrong recipient of goods, the fields in the current RP-O must be completed by entering:
 - Field F0: the reporting period in which the transfer/return of goods under the call-off stock arrangement to the wrong recipient of goods was reported;
 - Field F1: the table to be corrected, i.e. Table C for the transfer of goods – transfer of goods under the call-off stock arrangement or Table D for the return of goods – return of goods under the call-off stock arrangement;
 - Field F2: type of correction; i.e. "wrong buyer (transfer)"/"wrong buyer (return)";
 - Field F3: the code of the country in which the taxable person – recipient of goods, for whom the transfer/return of goods under the call-off stock arrangement was wrongly reported, is identified for VAT purposes;
 - Field F4: the VAT identification number of the taxable person – recipient of goods for whom the transfer/return of goods under the call-off stock arrangement was wrongly reported;
 - Field F5: the code of the country in which the taxable person – actual recipient of goods, to whom the goods were transferred/who returned the goods under the call-off stock arrangement, is identified for VAT purposes;
 - Field F6: the VAT identification number of the taxable person – actual recipient of goods to whom the goods were transferred/who returned the goods under the call-off stock arrangement.
3. if the transfer/return of goods under the call-off stock arrangement was reported and the transfer/return was not carried out, the fields in the current RP-O must be completed by entering:
 - Field F0: the reporting period in which the transfer/return of goods under the call-off stock arrangement was reported but not carried out;
 - Field F1: the table to be corrected, i.e. Table C for the transfer of goods – transfer of goods under the call-off stock arrangement or Table D for the return of goods – return of goods under the call-off stock arrangement;
 - Field F2: the type of correction, i.e. "no transfer"/"no return";
 - Field F3: the code of the country in which the taxable person – recipient of goods, for whom the transfer/return of goods under the call-off stock arrangement was wrongly reported, is identified for VAT purposes;
 - Field F4: the VAT identification number of the taxable person – recipient of goods for whom the transfer/return of goods under the call-off stock arrangement was wrongly reported.
4. if the transfer or return of goods under the call-off stock arrangement was reported in the wrong period, the fields in the current RP-O must be completed by entering the correction in two lines, namely:
 - a) in line one, the fields are completed by entering:
 - Field F0: the reporting period in which the transfer or return of goods under the call-off stock arrangement was reported but not carried out;
 - Field F1: the table to be corrected, i.e. Table C – transfer of goods under the call-off stock arrangement or Table D – return of goods under the call-off stock arrangement;
 - Field F2: type of correction, i.e. "wrong period";

ANNEX X: RP-O Instructions

- Field F3: the code of the country in which the taxable person – recipient of goods, for whom the transfer or return of goods under the call-off stock arrangement was reported, is identified for VAT purposes;
- Field F4: the VAT identification number of the taxable person – recipient of goods for whom the transfer/return of goods under the call-off stock arrangement was reported;
 - b) in line two, the fields are completed by entering:
- Field F0: the correct reporting period in which the transfer or return of goods under the call-off stock arrangement was carried out;
- Field F1: the table to be corrected, i.e. Table C – transfer of goods under the call-off stock arrangement or Table D – return of goods under the call-off stock arrangement;
- Field F2: type of correction, i.e. "wrong period";
- Field F5: the code of the country in which the taxable person – recipient of goods was identified for VAT purposes;
- Field F6: the VAT identification number of the taxable person – recipient of goods.

G: Corrections of data relating to a change of the buyer (recipient) of goods under the call-off stock arrangement (change)

Corrections of data for past reporting periods in relation to a change of the recipient of goods after the goods are transferred under the call-off stock arrangement within 12 months after the arrival of goods to the Member State are entered in fields G0 through G6, namely:

5. if the change of the recipient of goods under the call-off stock arrangement was not reported in the RP-O for the period in which the change had been made, the change must be reported in the RP-O for the current period in which the error was discovered. The fields must be completed by entering:
 - Field G0: the reporting period in which the change of the recipient of goods under the call-off stock arrangement was made;
 - Field G1: the table to be corrected; i.e. Table E – change of the buyer of goods under the call-off stock arrangement;
 - Field G2: type of correction, i.e. "non-reported change";
 - Field G3: the code of the country in which the first recipient of goods is identified for VAT purposes;
 - Field G4: the VAT identification number of the first recipient of goods;
 - Field G5: the code of the country in which the new recipient of goods is identified for VAT purposes. The new recipient of goods must be identified for VAT purposes in the same country as the first recipient of goods³;
 - Field G6: the VAT identification number of the new recipient of goods.
6. If the change of the recipient of goods was reported but for wrong recipients of goods (either the first or the new recipient), the correction is entered in two lines, namely:
 - a) in line one, the fields with the wrong data about the change from the RP-O to be corrected are completed by entering:
 - Field G0: the reporting period in which the change was made, indicating the year and the calendar month to which the change of the recipient of goods pertains;
 - Field G1: the table to be corrected; i.e. Table E – change of the buyer of goods under the call-off stock arrangement;
 - Field G2: type of correction, i.e. "wrong buyer – first or new (change)";
 - Field G3: the code of the country in which the first recipient of goods is identified for VAT purposes;
 - Field G4: the VAT identification number of the first recipient of goods;
 - Field G5: the code of the country in which the new recipient of goods is identified for VAT purposes. The new recipient of goods must be identified for VAT purposes in the same country as the first recipient of goods⁴;
 - Field G6: the VAT identification number of the new recipient of goods;
 - (b) in line two, the fields are completed with the correct data by entering:

³ See Note 4.

⁴ See Note 4.

ANNEX X: RP-O Instructions

- Field G0: the reporting period in which the change was made, indicating the year and the calendar month to which the change of the recipient of goods pertains;
 - Field G1: the table to be corrected; i.e. Table E – change of the buyer of goods under the call-off stock arrangement;
 - Field G2: type of correction, i.e. "wrong buyer – first or new (change)";
 - Field G3: the code of the country in which the first recipient of goods is identified for VAT purposes;
 - Field G4: the VAT identification number of the first recipient of goods;
 - Field G5: the code of the country in which the new recipient of goods is identified for VAT purposes. The new recipient of goods must be identified for VAT purposes in the same country as the first recipient of goods⁵;
 - Field G6: the VAT identification number of the new recipient of goods;
7. if a change that had not been made was reported and therefore needs to be deleted, the fields in the current RP-O must be completed by entering:
- Field G0: the reporting period in which the change that had not been made was reported, indicating the year and the calendar month to which the change of the recipient of goods pertains;
 - Field G1: the table to be corrected; i.e. Table E – change of the buyer of goods under the call-off stock arrangement;
 - Field G2: type of correction, i.e. "no change";
 - Field G3: the code of the country in which the first recipient of goods is identified for VAT purposes;
 - Field G4: the VAT identification number of the first recipient of goods;
 - Field G5: the code of the country in which the new recipient of goods is identified for VAT purposes. The new recipient of goods must be identified for VAT purposes in the same country as the first recipient of goods⁶;
 - Field G6: the VAT identification number of the new recipient of goods.
8. if the change of the recipient of goods under the call-off stock arrangement was reported in the wrong period, the fields in the current RP-O must be completed by entering the correction in two lines, namely:
- a) in line one, the fields are completed by entering:
 - Field G0: the reporting period in which the change was wrongly reported, indicating the year and the calendar month to which the change of the recipient of goods pertains;
 - Field G1: the table to be corrected; i.e. Table E – change of the buyer of goods under the call-off stock arrangement;
 - Field G2: type of correction, i.e. "wrong period of change";
 - Field G3: the code of the country in which the first recipient of goods is identified for VAT purposes;
 - Field G4: the VAT identification number of the first recipient of goods;
 - Field G5: the code of the country in which the new recipient of goods is identified for VAT purposes. The new recipient of goods must be identified for VAT purposes in the same country as the first recipient of goods⁷;
 - Field G6: the VAT identification number of the new recipient of goods;
 - (b) in line two, the fields are completed with the correct data by entering:
 - Field G0: the reporting period in which the change of the recipient of goods was actually made, indicating the year and the calendar month to which the change of the recipient of goods pertains;
 - Field G1: the table to be corrected; i.e. Table E – change of the buyer of goods under the call-off stock arrangement;
 - Field G2: type of correction, i.e. "wrong period of change";
 - Field G3: the code of the country in which the first recipient of goods is identified for VAT purposes;
 - Field G4: the VAT identification number of the first recipient of goods;
 - Field G5: the code of the country in which the new recipient of goods is identified for VAT purposes. The new recipient of goods must be identified for VAT purposes in the same country as the first recipient of goods⁸;

⁵ See Note 4.

⁶ See Note 4.

⁷ See Note 4.

⁸ See Note 4.

ANNEX X: RP-O Instructions

- Field G6: the VAT identification number of the new recipient of goods.

4 COMPARISON OF DATA BETWEEN THE RECAPITULATIVE STATEMENT AND VAT RETURN

The sum of values from fields A13, A14, A16 and A17 of RP-O form shall be for the same period equal to the value from field 12 of VAT return at the taxable person, identified for VAT purposes in Slovenia, who performs supplies of goods and services within the EU, which are not tripartite supplies of goods.

If the person who appears in tripartite transactions as the second party in the chain is identified for VAT purposes in Slovenia, the value of acquisition of goods from the first party in the chain shall be indicated in field 33 of VAT return; further sale, that is, exempt (tripartite) supply into a third EU Member State shall be indicated in the field 12 of VAT return.

If taxable persons record supplies of goods and services and tripartite supplies of goods within the EU (second in the chain) in the recapitulative statement, the sum of values from fields A13, A14, A15 and A16 shall be for the same period approximately equal (possible deviations to $\pm 5\%$ due to exchange rate differences occurring in calculating from the foreign currency to euro) to the value or the sum total of values from the field 12 of VAT return.

5 VAT IDENTIFICATION NUMBER

VAT identification number consists of a two-character country code, which is followed by up to 12 characters. The valid characters include digits from 0-9 and letters from A-Z.

It is important that the seller or the supplier of goods and services makes sure whether the VAT identification number, to which the buyer or recipient/acquirer of goods and recipient of services refers, is valid. Verification of validity of certain numbers may be performed:

1. via eDavki system (eTaxes): taxable persons with valid electronic certificates can themselves verify the validity of VAT identifications number and identity of name and address of their customers (name and address cannot be verified for Germany and Spain);
2. on the web page of the European Commission (name and address cannot be verified for Germany and Spain) (http://ec.europa.eu/taxation_customs/taxation/vat/traders/vat_number/index_en.htm);
3. at the FURS, General Financial Office, Unit for International Information Exchange via the telephone number: ++386 1 478 27 91, via e-mail: clo.durs@gov.si (only for Germany and Spain, verification for other countries should be done following instructions under item 1 and 2).

If the VAT identification number to which the buyer of goods refers is not valid, the seller shall contact the customer and request an explanation.

If the customer fails to state a valid VAT identification number, the conditions for exempt VAT payment are not fulfilled. This is the reason why the supply of goods shall be treated and taxed as domestic supply (supply of goods performed on the territory of Slovenia) and this is not recorded in the recapitulative statement.

If recipients of services fail to state valid identification numbers or fail to inform providers that they have requested them and providers fail to acquire any other proof, from which it would be evident that the buyer is a taxable person, conditions are not fulfilled for application of the general rule for definition of the place of performing services by the seat of the recipient of services. This means that the service performed is considered and taxed as domestic supply (service, performed on the territory of Slovenia) or it is taxed by the seat of the provider of services and it is not entered in the recapitulative statement. If the providers of services still don't have identification numbers of recipients at their disposal, they report about the performed supply when they receive VAT identification numbers of recipients of services, which means that this supply is included into B set.

6 CURRENCY CONVERSION

Article 39 paragraph 5 of the ZDDV-1, which states that in value conversion, which is the base for defining the tax base and is defined in a foreign currency, the referential exchange rate of the Central European Bank shall be taken into consideration, which is valid on the day the tax liability occurred and is published by the Bank of Slovenia, shall be taken into consideration for recalculation of a foreign currency into its local equivalent.