

## **Instructions on filling in the Application for the designation or removal of a person authorised for the service of documents (VROČANJE (SERVICE)-PE form)**

### **1. General information about the process of serving documents**

The financial administration serves documents either electronically or in physical form. The service of documents in electronic form is made through the financial administration information system (hereinafter: the eDavki web portal). The service of documents in physical form is performed by post or courier or is made on the spot.

#### **a) Documents served via the eDavki web portal (eService)**

The registration process for the eDavki web portal is published [here](#). Pursuant to the first paragraph of Article 85a of the Tax Procedure Act (the ZDavP-2), the financial administration serves documents on legal persons, sole proprietors and self-employed persons independently engaged in an activity (business entities) through the eDavki portal. **All business entities are advised to provide an e-mail address as soon as possible to receive information notices on electronically sent documents.** They do this by submitting an eVročanje-POS form (Registration/Modification/De-registration) via the eDavki portal. The financial administration will serve relevant documents on other taxable persons via the eDavki portal only if they register in the eService system by submitting the eVročanje-POS form through the eDavki portal.

#### **b) Service of documents in physical form**

Pursuant to Article 84a of the ZDavP-2, it is sufficient that the original of the document, prepared and signed in electronic form, is kept by the financial administration, while the taxable person may be served a physical copy of the document (printed copy). A physical transcript of the document has the same probative value as the original in electronic form.

### **2. General information about the authorised person**

A taxable person may authorise a person for the service of documents. Instead of being served on the taxable person, all documents may be served on their authorised person. Technically, the method of service of documents (i.e. in physical or electronic form) on the authorised person is the same as that for the authoriser. If the authoriser is part of the eService system, the financial administration will send the document that it has to serve on the authorising person to the eDavki portal, where this person will receive it using a digital certificate. And vice versa, if the authoriser is a natural person who is not part of the eService system, the financial administration will serve the document on the authorised person in physical form.

The taxable person may designate or revoke the authorised service representative electronically through the eDavki portal or in physical form using the Vročanje-PE form.

#### **a) Authorisation process in electronic form**

The taxable persons themselves, through the eDavki portal, can simply and quickly provide for the authorisation of their representatives using the Vročanje-PE form. The taxable person may also grant the EDP right regarding the Vročanje-PE form to their internal or external authorised representatives.

1. [Register in](#) the eDavki portal.
2. Select "Representing yourself as a natural person" or the business entity through which you have been issued a digital certificate (if you are registering with a digital certificate for employees and are also legal representative), or select "Representing a taxable person" to designate an authorised person for the service of documents on your authoriser.

3. On the left hand side, click on "Authorisation" and under this tab on "Serving", and on the right hand side click "Add Authorised Representative for Service" or click on the tax number of the existing authorised person to whom you wish to modify the authorisation.
4. Click on "Edit Authorisation" to indicate the scope and duration of the authorisation and click on "Submit Application".
5. By overwriting the security code, the authorisation process is complete. The eDavki portal notifies that you have successfully submitted the document.

#### **b) Authorisation process in paper form**

The [Vročanje-PE form](#) is also available in physical form. The form must be completed legibly, using capital letters. The Vročanje-PE form, like any other application in accordance with Article 63 of the General Administrative Procedure Act, must be signed by hand (the authoriser) and sent in physical form (e.g. in person, by post) to the competent financial office of the authoriser, otherwise the application is deemed incomplete.

### **3. Filling in the form**

#### **Information about the taxable person (authoriser)**

The authoriser is a natural person or business entity, or their representative who designates another natural person or business entity as their authorised representative for service. The financial administration will serve the documents through the eDavki portal based on the fact whether the authoriser is part of eService system or not. Regarding the eService system, it is important to know that entering information on yourself as a natural person or information on your business activity makes a significant difference. In order to designate a representative for cases where you act as a natural person and for cases where you act as a natural person performing an activity, it is necessary to fill in two Vročanje-PE forms.

#### **For the purposes of service, I hereby authorise (authorised representative)**

With the Vročanje-PE form, the taxable person designates an authorised representative for the service of documents.

#### **Scope and duration of the authorisation**

The scope and duration of the authorisation are determined by ticking particular boxes in the table.

#### **Scope of authorisation**

The taxable person may grant and revoke the authorisation or extend and limit the authorisation already given.

Adding a new authorisation or extending the scope of authorisation: tick YES at a certain level.

Revocation of existing authorisation or limiting the scope of authorisation: mark NO at a certain level.

No changes to authorisation or scope of authorisation: leave blank.

#### **GENERAL AUTHORISED REPRESENTATIVE (LEVEL I):**

If the taxable person designates a general authorised representative, that representative will receive all documents served by the tax authority. The general representative will also receive documents from any new, currently still non-existing group.

#### **AUTHORISED GROUP REPRESENTATIVE (LEVEL II):**

The taxable person may authorise their representative to only serve documents from a particular group. Authorisation for a group means service to a person authorised to serve all documents from the subgroups, as well as service of documents from a subgroup that is not currently listed within the group but will be in the future.

- If the taxable person wishes to be served documents relating to all taxes and contributions, they must tick YES by group 01-1 - Taxes and contributions. In this case, it is not necessary to tick all the subgroups listed below with YES. This rule applies to all the groups.

- If the taxable person wants documents relating to excise duties, environmental dues and customs to be served on the authorised person, they must tick YES by group 01-2 - Excise duties, environmental dues and customs duties.
- If the taxable person wants documents relating to accounting notices such as general notices, summons due to failing invoices, and reminders to be served on the authorised person, they must tick group 02 - Accounting notices.
- If the taxable person wants all documents relating to upcoming enforcement proceedings to be served on the authorised person, they must tick Group 03 - Enforcement Proceedings.
- If the taxable person wants documents relating to future surveillance proceedings served on the authorised person, they must tick Group 04 - Surveillance Proceedings.
- If the taxable person ticks YES for group 90 - Other documents, the authorised person will be served with documents that cannot be classified into any existing subgroup or group. Authorisation for Group 90 and authorisation for its Sub-Group 90.01 - Other Documents does NOT cover authorisation for any new groups. Authorisation for any new groups is covered by the "General Authorised Representative".

#### **AUTHORISED SUBGROUP REPRESENTATIVE (LEVEL III):**

If the taxable person marks one or more subgroups with YES, only the documents from the selected subgroup will be served on the authorised person.

For example, inside group 01-1 - Taxes and contributions, the taxable person ticking YES indicates only subgroup 01-1.09 - Value added tax. In this case, only VAT documents will be served on the chosen authorised representative.

#### **AUTHORISED REPRESENTATIVE FOR A SPECIFIC CASE (LEVEL IV)**

In the event that the taxable person authorises a representative for the service of a specific case, the representative will receive all the documents needing to be served which bear the designation of that case. You enter the case number (for example: "123-12345 / 2015") as given on the tax authority document in the "number" section.

**If a taxable person designates several authorised representatives at the same level, the tax authority will, as a rule, serve the documents on the last representative designated by the taxable person.** The electronic service of documents through the eDavki portal is slightly different from the service by post. In eService, the financial administration places the document in the taxable person's profile and sends a notice on the placed document (eVročanje-Obv form) to the taxable person in the eDavki portal and to all authorised persons. The notice will be sent to all notified and confirmed e-mail addresses of the taxable person and all authorised persons. However, the electronic proof of service may be signed by any authorised person at the lowest level who has valid authorisation for service at the time of signing the electronic proof of service.

If the taxable person designates several representatives at different levels, the financial administration will first consider the representative at level IV (relevant case) to be followed by the representative at level III (subgroup), the representative at level II (group) and finally the general representative at level I.

With the Vročanje-PE form, the authorised representative gets access to the authoriser's profile and obtains or is deprived in the eDavki portal of the following rights:

- The right to sign the electronic proof of service.
- The right to inspect electronically served document if they have signed the electronic proof of service.
- The right to inspect electronically placed document after fictitious service has occurred.

#### **Duration of authorisation:**

The authorisation is valid for the period indicated by the taxable person or until revoked. If the taxable person fails to indicate the validity date from and the date to, it is deemed that it starts to apply (date from) the next day of the entry by the financial administration official and remains valid until revocation. To revoke the authorisation, the taxable person must tick NO at the desired level.