

Slovenia

13th Directive (86/560/EEC) VAT refunds

I. RECIPROCITY AGREEMENTS – Article 2(2)

1. Does your country have any reciprocity agreements?

Yes

2. If yes, what countries are included in the reciprocity agreements?

Bulgaria, Canada, Iceland, Israel, Japan, South Korea, Liechtenstein, Macedonia, Norway and Switzerland.

3. What is the equivalent third country tax to which the reciprocity agreements relate?

VAT

4. What goods and services are allowable under the reciprocity agreements?

All goods and services are eligible for a VAT refund except for those in respect of which Slovenian taxable persons are not entitled to a VAT refund.

5. Are there any specific or additional rules applicable in relation to the reciprocity agreements?

Reciprocal arrangements are taken into account for VAT refunds – VAT may be refunded for the supply of goods and services for which Slovenian taxable persons qualify for a VAT refund in the country with which the agreement or reciprocity arrangement is concluded.

6. If your country has no reciprocity agreements, do you still allow refunds?

No

II. TAX REPRESENTATIVES – Article 2(3)

7. Does your country require the appointment of a tax representative?

No, but it is possible. Claims for refunds may also be made by proxy by another person on behalf of the taxable person.

8. What conditions are imposed when appointing a tax representative?

Proxy authorisations must be submitted to the tax office either in writing or by making an oral declaration to the tax office which is then recorded. If in doubt, the tax office may require proxy authorisations to be notarised.

III. REFUND ARRANGEMENTS – Article 3(1)

9. What are the time limits that are applied for making a claim?

VAT refund claims must be submitted to the Ljubljana tax office within six months of the end of the calendar year in which VAT was charged.

10. What periods are eligible for a refund?

Claimants may submit a VAT refund claim for the period between six months (minimum) and one calendar year (maximum). The VAT refund claim may refer to a period of less than six months if this period represents the remainder of the calendar year.

11. Where shall the applications be made?

Taxable persons who are entitled to a VAT refund must submit VAT refund claims to the Ljubljana tax office located at Dunajska 22, Ljubljana.

Tel.: +386 1 474 42 61, Fax: +386 1 474 42 60.

12. What is the minimum amount of VAT that can be refunded?

If the claim for a VAT refund covers a six-month period, the amount of the refund claim must not be less than SIT 50 000. If the claim for a VAT refund covers a calendar year or the remainder of a calendar year, the amount of the refund claim must not be less than SIT 12 000. This claim may also include VAT charged on invoices or at import which has not been recorded by the claimant in the previous period and refers to transactions concluded in the current calendar year.

13. How can the applicant receive an application form?

Taxable persons who are entitled to a VAT refund may download a claim form from the DURS web site: <http://www.durs.gov.si>. or obtain a paper version from the Ljubljana tax office.

14. What languages may be used for completion of the form?

Claims for a VAT refund may be made in Slovenian, English or German.

15. What information is requested on the application form? Please could you provide a copy of the form or a website link?

The application form is available at the following web address:

http://www.durs.gov.si/fileadmin/durs.gov.si/pageuploads/Obrazci_ANG/VAT_refunds.pdf

16. Is any information optional? If yes, what information?

No

17. Who is authorised to sign the application form?

The form "VAT refund claim for a taxable person with no business established in Slovenia" is signed by the claimant.

18. What evidence is required to support an application?

On submission of the claim, the claimant must also enclose a certificate issued by the competent authority of the country in which he has an established business, stating that the claimant is liable to pay VAT in that country. The submitted claim must also be accompanied by original invoices and

the original relevant import documentation on the basis of which the claimant confirms the indicated value of the VAT refund claim.

19. What time-limits does your country apply to making a refund?

The tax office must take a decision on the claim within six months of submission of the claim.

IV. ELIGIBILITY– ARTICLE 4(2)

20. Are there any other conditions applicable?

No

21. Are certain types of expenditure excluded and if so which?

VAT is not refunded in the following cases:

- yachts and boats for sport or recreational use, private aircraft, private cars or motorcycles, fuel, oil or replacement work or services closely related to these, except for vessels or vehicles used for leasing, purchasing or resale, vehicles used in driving schools for driving instruction in accordance with applicable legislation, and minibuses used to perform taxi/public transport activities and special transport;
- representation expenses (where they cover only entertainment and recreation expenses for business or social contacts), food expenses (including food) and accommodation expenses.

V. MAJOR DIFFERENCES BETWEEN REFUNDS UNDER THE 13TH AND THE 8TH (79/1072/EEC) DIRECTIVE

22. What are the main procedural differences between applying for a VAT refund based on the 8th Directive and a refund based on the 13th Directive?

The claim procedure under the 8th Directive is the same as that under the 13th Directive and there are no procedural differences.

23. Do certain types of expenditure give rise to refund under the 8th Directive but not under the 13th Directive? If yes, please specify the types of expenditure.

No