

## VAT Act

### Article 74

(Refund of VAT to taxable persons who are not established in Slovenia)

(1) The taxable person who is not established in Slovenia nor has a permanent place of establishment, from which business transactions are conducted, nor permanent or usual place of residence (hereinafter: the taxable person who is not established in Slovenia) has under the conditions, defined with this act, the right to a VAT refund, charged for goods or services, which have been supplied to him by other taxable persons on the territory of Slovenia, or charged at the import of goods into Slovenia.

(2) The taxable person not established in Slovenia shall have the right to a VAT refund provided that:

a) within a prescribed period he has not supplied goods or services deemed to have been carried out in Slovenia, except:

- transport and transport-related services subject to exemption in accordance with Article 50<sup>1</sup> Item 13, Articles 52-57<sup>2</sup> or Article 58<sup>3</sup> of this Act;
- services on which, in accordance with Article 76<sup>4</sup> Paragraph 1 Item 3 of this Act, VAT shall be paid exclusively by the person for whom the services were carried out;

b) the goods or services referred to in the first paragraph of this Article are used for the purposes of:

- transactions from Item a) of the second paragraph of Article 63<sup>5</sup> of this Act;
- transactions exempt from VAT in accordance with Item 13 of Article 50, Article 52 to 57 or Article 58 of this Act;
- the supply of services on which, in accordance with Item 3 of the first paragraph of Article 76 of this Act, VAT must be paid exclusively by the person for whom the services were carried out;

c) other conditions are fulfilled, defined in this act, which refer to the right to deduction of VAT.

(3) This article shall not apply to the supplies of goods and services which are exempted under Article 52 Paragraph 1 Item b) of this act.

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<sup>1</sup> Services in connection with the import of goods if the value of these services is included into the taxable amount.

<sup>2</sup> Exemptions for export of goods from the Community and similar transactions and international transport

<sup>3</sup> Exemptions for supplies of specific goods and services in tax warehouses

<sup>4</sup> In accordance with Article 76 Paragraph 1 Item 3 of the ZDDV-1 every taxable person, to whom services from Article 29 of the ZDDV-1 (Article 56 of Council Directive 112) have been performed, or every person, identified for VAT in Slovenia, to whom services from Article 25, Article 27 Paragraphs 2,3 and 8 and Article 28 Paragraphs 2-4 of the ZDDV-1 (Article 44, Article 47 Paragraph 2, Article 50 and Articles 53-54 of Council Directive 112) are performed, shall also pay VAT if these services are performed by the taxable person without the seat in Slovenia.

<sup>5</sup> The taxable person has the right to deduct VAT if goods and services are used for purposes of transactions, which he has performed outside Slovenia in connection with his economic activity if he was entitled to deduction of VAT if they were performed in Slovenia.

(4) The taxable person not established in Slovenia shall be eligible for a VAT refund provided that:

1. at the competent tax office he files a VAT refund claim on the prescribed form in six months at the latest after the expiry of the calendar year, in which VAT was settled;
2. he submits original invoices and/or original import documents to the claim;
3. he submits the confirmation of the competent authorities of the state, where he has the seat that he is a person liable for VAT in this state, the confirmation shall not be older than one year;
4. he confirms with a written statement that in the period, for which he requests a VAT refund, he didn't perform supplies of goods or services, which would be considered as supplies, performed in Slovenia, with the exception of performing services from Paragraph 2 Item a) of this article;
5. he undertakes to repay any VAT amount unjustifiably obtained (refunded).

(5) The taxable person who is not established in Slovenia may submit a refund claim:

1. for the period, which is not shorter than six months or it is not longer than one calendar year, but the claimed amount for refund shall not be lower than 200 euro;
2. for the period, which is shorter than six months if this period represents the remainder of the calendar year. This claim may refer also to invoices or import documents, which haven't formed a constituent part of previous claims and which refer to transactions, concluded in the current calendar year, but the claimed amount for refund shall not be lower than 25 euro.

(6) VAT refund to taxable persons established outside the Community shall be granted only on condition of reciprocity.

(7) The minister, competent for finance, prescribes the form and subject matter of the refund claim, defines the tax office, which is competent for considering of claims, and the time limit, within which the tax authorities shall decide about the claim and refund VAT if the conditions for refund are fulfilled.

## **Rules on implementation of the VAT Act**

Refund of VAT to taxable persons who are not established in Slovenia

### **Article 114** (General)

(1) The taxable person who is not established in Slovenia and who performs business activities from Article 5 Paragraph 2 of the VAT Act - ZDDV-1 in Slovenia, has no right to VAT refund on the basis of Article 74 of the ZDDV-1, but on the basis of submitted VAT settlement he has the right to VAT deduction when he fulfills the prescribed conditions.

(2) The first paragraph of this article doesn't refer to the taxable person who is not established in Slovenia and who performs services from Article 29 of the ZDDV-1 in Slovenia to a person, who is a taxable person according to the ZDDV-1.

### **Article 115** (Refund claimant)

(1) Taxable persons who have the right to claim a VAT refund in accordance with Article 74 of the VAT Act submit a VAT refund claim at Ljubljana Tax Office.

(2) In a VAT refund claim the taxable person shall state the data, which are prescribed with the form: "Claim for a VAT refund to the taxable person who is not established in Slovenia", which is in the Annex V to these Rules and it is a constituent part of these Rules unless they define otherwise.

(3) In accordance with Article 74 of the VAT Act a VAT refund claim may be submitted, instead of the taxable person, also by another person on the basis of authorisation. The authorisation for representing in the procedure is submitted to the tax authorities in a written form or by oral testimony, recorded in the minutes. When the tax authorities are in doubt, they may demand for the authorisation on representing in the refund procedure to be verified at the notary. Not regarding the authorisation, the tax authorities may demand specific evidence or statements directly from the represented party in the procedure.

### **Article 116**

(Time limits for refunds)

(1) The tax authorities shall stamp each submitted invoice and import document and return them to claimants within 30 days following their receipt.

(2) The tax authorities shall decide on the claim within six months following the filing of the claim.

(3) If the tax authorities approve a VAT refund, the refund shall be executed within the time limit from the previous paragraph by remitting it on the claimant's account in Slovenia or by transferring it abroad or on the account of another person on request of the claimant.