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# **VALUE ADDED TAX**

## **Special arrangement for performing services of international occasional road transport of passengers**

**Detailed description**

**1<sup>ST</sup> version, APRIL 2015**

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## **1.0 SPECIAL ARRANGEMENT FOR PERFORMING SERVICES OF INTERNATIONAL OCCASIONAL ROAD TRANSPORT OF PASSENGERS**

For the period from 1 April 2015 onwards the special arrangement is introduced for foreign taxable persons, who occasionally perform services of international road transport of passengers in Slovenia.

Taxable persons, who are not established in Slovenia or they don't have permanent establishment nor permanent or usual residence in Slovenia and on the territory of Slovenia they exclusively perform services of occasional international road transport of passengers, at fulfilling of certain conditions they may use the simplified procedure for registration, they settle and pay VAT according to this special arrangement.

This special arrangement may apply only for international occasional road transport of passengers and not also for international regular scheduled road transport of passengers.

Application of the special arrangement is optional for taxable persons, who fulfil conditions for its application.

**Communication between taxable persons and the tax authorities will take place via electronic means, i.e. taxable persons will be able to file claims for issuing tax numbers in the electronic form if the numbers have not been assigned to them yet, and identification numbers from 1 March 2015 onwards. Application of this special arrangement will be possible for periods from 1 April 2015 onwards.**

## **2.0 CONDITIONS FOR APPLICATION OF THE SPECIAL ARRANGEMENT**

The special arrangement may be used by taxable persons, who are not established in Slovenia or they don't have permanent establishment in Slovenia nor permanent or usual residence (hereinafter: taxable persons) if they fulfil the following conditions:

- a) in Slovenia they occasionally perform services of international road transport of passengers with vehicles, which are not registered in Slovenia;
- b) they don't claim the right to VAT deduction (in accordance with Article 63 of the [ZDDV-1](#)) or right to VAT refund (in accordance with Articles 74 to 74.i of the [ZDDV-1](#));
- c) they don't perform any other transactions, which would be subject to VAT in Slovenia.

The occasional road transport of passengers means occasional transport of passengers in the road traffic, as it is defined in the act, which arranges transport in the road traffic. The occasional transport of passengers in the road traffic is transport, which is not considered as public scheduled transport nor as special scheduled transport and at which a group passengers planned in advance is transported under conditions, which are agreed on the basis of the contract between the transport operator and ordering party of the transport.

The international road transport of passengers is the transport of passengers in the road traffic, where the place of departure or arrival of the vehicle is outside Slovenia.

Taxable persons, who fulfil conditions for application of this special arrangement and decide for its application, shall use the special arrangement for at least one tax period, i.e. as a rule one calendar year. This means that if taxable persons decide for application of the special arrangement in the specific calendar year, during the year they cannot transfer from the special arrangement to settling VAT on the basis of general rules, except if they fail to fulfil the conditions for application of the special arrangement (perform other transaction or transactions, which are subject to VAT in Slovenia).

It is defined that application of the special and general arrangements for settling VAT in the same calendar year exclude each other. This means that for one calendar year it is not possible to implement the general and special arrangements, except in cases of the already mentioned situation. If taxable persons decide for application of the special arrangement, they shall use it for the whole calendar year or in cases of cessation of its application until the day of cessation.

In cases of cessation of application of the special arrangement the tax period is shorter, so in this case taxable persons will use the special arrangement until the day of cessation of application of this special arrangement, but they will not be able to use the special arrangement again within the same calendar year (even if later they fulfil conditions for application of the special arrangement).

Also those taxable persons, who are in Slovenia already identified for VAT purposes under the general arrangement for performing these services, but they will decide for application of this special arrangement (so they will not be identified for VAT purposes under the general arrangement anymore), they will have to report its application in advance to the tax authorities. More detailed information about the report to the tax authorities can be found in the following chapters of this document.

### **3.0 REPORTING TO THE TAX AUTHORITIES**

Taxable persons, who perform the international occasional road transport of passengers, shall submit claims for issuing tax numbers to the tax authorities in the electronic form if the numbers have not been assigned to them yet, and claims for issuing identification numbers for VAT before they start performing services of the international occasional road transport of passengers in Slovenia.

#### **3.1 Claims for issuing tax numbers and VAT identification numbers**

Taxable persons will be able to submit claims for issuing tax numbers and identification numbers for VAT purposes to the tax authorities from 1 March 2015 onwards in the electronic form, i.e. **to the special e-mail address [kc-potnik.fu@gov.si](mailto:kc-potnik.fu@gov.si), which will be available to taxable persons from 1 March 2015 onwards.**

With claims for issuing tax numbers and identification numbers for VAT purposes taxable persons shall enclose also the statement that they don't perform transactions within the Union or other supplies of goods and services, which are subject to taxation in Slovenia, for which they will have to identify for VAT purposes in accordance with Article 79 of the [ZDDV-1](#) (hereinafter: statement). The form for submission of the statement is not prescribed, but for these purposes the following form is prepared [MF-FURS form STATEMENT on the basis of Article 137.b Paragraph 3 of the ZDDV-1 \(Word\)](#).

Claims for issuing tax numbers and identification numbers for VAT together with the statement are submitted by taxable persons to the tax authorities:

1. Taxable persons, who in Slovenia still don't have tax numbers nor VAT identification numbers assigned, submit to the tax authorities (to the e-mail address [kc-potnik.fu@gov.si](mailto:kc-potnik.fu@gov.si)):

a) for assignment of the tax number:

- DR04 Form ([DR-04 Form in English](#), [DR-04. Form in German](#), form in [Italian](#) and form in [Hungarian](#)) for foreign companies, performing occasional international road transport of passengers in Slovenia;
- DR02 Form ([DR-02 Form in English](#), form in [German](#), form in [Italian](#) and form in [Hungarian](#)) for legal representative, authorised for representing the company and founders, partners and/or members of the company mentioned above;

- Copy of the personal identity document of founders and of responsible persons authorized for representation;
- Copy of certificate about registration in the country of origin (translated by court interpreters or registered translators) that demonstrates economic activity in the country of origin;
- A document showing information about the account open abroad, e.g. a contract on opening a bank account, a printout of the bank abroad or a bank certificate showing, in addition to the account number, the BIC or SWIFT code and address of the bank.

b) for assignment of the identification number for VAT:

- [DDV-P3](#) form (in German [Formular USt.-P3 \(Word\)](#), in English [DDV-P3 Form \(Word\)](#)).  
The note for DDV-P3 form: in DDV-P3 form taxable persons fill in the prescribed data at taking into consideration the fact that for application of this special arrangement:
  - In Section I General data: field 01-tax number in Slovenia is not filled in because the tax number is assigned on the basis of DR04 form;
  - In Section II Business activities: occasional international road transport of passengers they are classified into the code of business activities: 49.391 Inter-urban and other types of road passenger traffic;
  - In Section III Data about the tax representative: for application of the special arrangement for occasional international road transport of passengers appointing tax representatives is not obligatory;
  - In Section IV Other data: for application of the special arrangement for occasional international road transport of passengers they select field 23: Special arrangement – international occasional road transport of passengers (evidence in the annex/attachment).

2. If taxable persons in Slovenia already have the assigned tax number, but they don't have yet the assigned VAT identification number in Slovenia, they submit to the tax authorities (to the e-mail address [kc-potnik.fu@gov.si](mailto:kc-potnik.fu@gov.si)):

- [DDV-P3](#) Form (in German [Formular USt.-P3 Word](#)), in English [DDV-P3 Form \(Word\)](#)  
Note to DDV-P3 form: in DDV-P3 form taxable persons fill in the prescribed data, at taking into consideration the fact that for the application of this special arrangement:
  - In Section I General data: field 01-tax number in Slovenia the Slovene tax number is stated;
  - In Sections II, III and IV notes to this form are taken into consideration, as it is stated under Item 1.

3. If taxable persons in Slovenia are already identified for VAT purposes (according to the general arrangement) and on the territory of Slovenia they perform exclusively services of occasional international road transport of passengers and they decide for application of this special arrangement, they submit claims to the tax authorities so that:

- in eDavki system they file [DDV-P3](#) Form for application of the special arrangement for occasional international road transport of passengers, in which they state the date of beginning of application of this special arrangement. Also at filling in DDV-P3 Form notes for this form are taken into consideration, stated under item 2,
- at the same time they submit also the statement in eDavki system ([MF-FURS Form STATEMENT on the basis of Article 137.b Paragraph 3 of the ZDDV-1 \(Word\)](#)) as annex to the document.

We assume that taxable persons who are already identified for VAT purposes in Slovenia submit claims and forms in eDavki system also at any other time. If such taxable persons are

not able to access eDavki system, they may submit the above-mentioned forms to the tax authorities to the following e-mail address [kc-potnik.fu@gov.si](mailto:kc-potnik.fu@gov.si).

### **3.2 Certificate of claim receipt**

At claim receipt the tax authorities send to taxable persons in the electronic form (to the e-mail address of taxable persons) the certificate of claim receipt (in the form of the electronic message), in which the basic data from the claim are stated, on the basis of which taxable persons may perform transport.

At performing occasional transport of passengers taxable persons shall have a tax authorities' certificate in the vehicle that they have submitted claims for issuing VAT identification numbers, which are later replaced by the received certificate or certificate copy on identification for VAT purposes.

### **3.3 Assigning VAT identification number for application of this special arrangement**

The tax authorities inform taxable persons, who have submitted claims and fulfil conditions for application of the special arrangement, about the assigned identification numbers for VAT in the electronic form in 8 days after receipt of the complete claim (decision on identification for VAT purposes for application of this special arrangement for occasional international road transport of passengers or certificate on identification for application of this special arrangement).

It is considered that notices on the assigned VAT identification number are delivered on the 8<sup>th</sup> day after sending the certificate to the e-mail address of the taxable person.

After identification numbers for VAT are assigned, at performing occasional transport of passengers taxable persons shall have certificates in the vehicle or copies of certificate that they are identified for VAT purposes.

### **3.4 Reporting changes of data from the claim to the tax authorities**

Taxable persons shall report to the tax authorities also any change of data from the claim, i.e. in 8 days from the day when such changes occurred. Changes are reported to the following e-mail address [kc-potnik.fu@gov.si](mailto:kc-potnik.fu@gov.si).

## **4.0 OBLIGATION FOR REPORTING EACH INDIVIDUAL TRANSPORT ROUTE BEFORE STARTING IT**

Before every performing of transport in Slovenia taxable persons shall report this in the electronic form to the tax authorities and the following items are included in the report:

- Their VAT identification number
- Registration number of the vehicle
- Date of performing transport on the territory of the Republic of Slovenia and
- Planned transport route on the territory of the Republic of Slovenia

Taxable persons report the above-mentioned data to the tax authorities on [MF-FURS Form REPORTING TRANSPORT \(Word\)](#) to the following e-mail address [kc-potnik.fu@gov.si](mailto:kc-potnik.fu@gov.si).

## **5.0 TAX PERIOD AND SPECIAL VAT RETURN (DDV-O-OP)**

### **5.1 Tax period**

The tax period is the calendar year.

At cessation of application of the special arrangement the tax period ends on the day of cessation of application of this special arrangement.

## 5.2 Special VAT return (DDV-O-OP form)

Taxable persons shall submit to the tax authorities the special VAT return on the form [DDV-O-OP \(Word\)](#) return to the following e-mail address [kc-potnik.fu@gov.si](mailto:kc-potnik.fu@gov.si).

The special VAT return shall include:

1. VAT identification number (3.3 item);
2. Registration number of the vehicle and the number of persons transported by this vehicle and the date of performing transport;
3. Value of the service performed on the territory of Slovenia according to individual vehicle without VAT;
4. VAT rate;
5. The total value of performed services on the territory of Slovenia in the tax period;
6. The total amount of VAT in the tax period (obligation for VAT payment).

Taxable persons shall submit special VAT returns to the tax authorities until the last working day of the month following the expiry of the tax period in the electronic form.

Example:

Taxable persons shall submit DDV-O-OP returns for the period from 1 April 2015 to 31 December 2015 to the tax authorities until 29 January 2016.

## 5.3 Corrections of the special VAT return

Provisions of the act, which arranges the tax procedure, apply for corrections of the special VAT return and not provisions of Article 88.b of the [ZDDV-1](#).

## 6.0 VAT PAYMENT

On the performed services of international occasional road transport of passengers in Slovenia (proportional part of the transport rate for the route on the territory of Slovenia) VAT is settled at a lower rate of 9.5 %.

Taxable persons shall pay VAT into the state budget at the latest within the time limit, in which they shall submit special VAT returns.

On the basis of DDV-O-OP returns VAT is paid to the suspense tax subaccount – budget of the state SI56011008881000030 and the reference is SI19 DŠ-62006.

BANK OF SLOVENIA

SWIFT: BSLJSI2X

IBAN: SI5656011008881000030

## 7.0 EXCLUSION FROM THE SPECIAL ARRANGEMENT

The tax authorities exclude taxable persons from the special arrangement if:

- a) they inform the tax authorities about cessation of performing services of international occasional road transport of passengers;
- b) they fail to fulfil conditions, defined for application of this special arrangement;
- c) they fail to submit the special VAT return (DDV-O-OP);
- d) they fail to report changes of data;
- e) they fail to present all required data on special VAT returns (DDV-O-OP).

The tax authorities send decisions on exclusion from the special arrangement to taxable persons to their e-mail addresses.

## **8.0 KEEPING RECORDS AND STORING**

Taxable persons shall keep records on performed services according to this special arrangement, in which they shall provide all data, on the basis of which the tax authorities may perform supervision over accuracy of the special VAT return, especially data about each individual transport route, registration number of the vehicle on this route, number of passengers, value of the service performed and amount of tax.

Records shall be available in the electronic form and taxable persons shall provide records to the tax authorities upon their request.

Taxable persons shall keep invoices, from which the following items are evident: subject to taxation, tax base and VAT and other documents, which enable preparation of the special VAT return.

Taxable persons shall keep invoices and other documents 10 years after expiry of the year, to which invoices and other documents and records refer.

## **9.0 PENAL PROVISIONS**

On the basis of provisions from the ZDDV-1 taxable persons, who apply this special arrangement, and their responsible persons shall be fined for an offence if they fail to:

- submit special VAT returns for performing services of international occasional road transport of passengers or they fail to submit them in the prescribed method or the submitted special returns don't include the prescribed data;
- submit claims for issuing VAT identification numbers or they fail to submit them in the prescribed method or the submitted claims don't include the prescribed data;
- report changes of data;
- inform the tax authorities about the planned performing of transport;
- pay VAT on services of international road transport of passengers in the prescribed time limit or in the prescribed method;
- keep records on services according to the special arrangement for performing services of international occasional road transport of passengers or they fail to provide storing of documentation within the prescribed time limit.