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**INCOME FROM SELF-EMPLOYMENT**  
**Brochure for natural persons letting rooms**

**Detailed description**

**3rd edition, OCTOBER 2017**

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## 1.0. INTRODUCTION

The aim of this brochure is to provide natural persons who intend to occasionally (altogether for no more than five months in a calendar year) let rooms offering up to 15 beds and are entered in the Slovenian Business Register (hereinafter: landlords (natural persons)) with all the necessary information related to this activity.

The brochure IS NOT intended for natural persons who let rooms as sole traders in accordance with the [Companies Act – ZGD-1](#).

**This brochure was drawn up on the basis of the legislation in force during its drafting, i.e. in May 2017.**

It presents the permits and consents required to carry out this activity, mandatory registration in the Slovenian Business Register or the tax register, the tax obligations of landlords, the obligation to pay social security contributions, and obligations under other non-tax regulations.

For more detailed information not related to tax regulations or obligation to pay social security contributions, please contact the competent ministries.

## 2.0. REGULATIONS

The regulations governing this area are, in particular:

- [Hospitality Industry Act – ZGos](#)
- [Rules on minimal technical requirements and on the scope of services for hospitality operations](#)
- [Rules on categorisation of accommodation facilities](#)
- [Personal Income Tax Act – ZDoh-2](#)
- [Tax Procedure Act – ZdavP-2](#)
- [Value Added Tax Act – ZDDV-1](#)
- [Rules on the implementation of the Value Added Tax Act](#)
- [Rules on books of account and other tax records for natural persons conducting a business activity](#)
- [Companies Act – ZGD-1](#)
- [Pension and Disability Insurance Act – ZPIZ-2](#)
- [Health Care and Health Insurance Act – ZZVZZ](#)
- [Fiscal Validation of Receipts Act – ZdavPR](#)
- [Business Register of Slovenia Act – ZPRS-1](#)
- [Rules on the method of registration of landlords in the Slovenian Business Register](#)
- [Construction Act – ZGO-1](#)
- [Housing Act – SZ-1](#)
- [Residence Registration Act – ZPPreb](#)
- [Parental Protection and Family Benefits Act – ZSDP-1](#)
- [Labour Market Regulation Act – ZUTD](#)

## 3.0. WHO IS CONSIDERED TO BE A LANDLORD?

Under the [Hospitality Industry Act – ZGos](#), landlords may be:

- natural persons who only occasionally (altogether no more than five months in a calendar year) let rooms, offer up to 15 beds, and are registered in the Slovenian Business Register – the present brochure is intended for this group of landlords,
- legal persons registered to provide hospitality services,
- sole traders registered to provide hospitality services,
- societies that have hospitality services included in their charters.

Guests can be offered accommodation with or without breakfast in an owned or rented flat or holiday home or, subject to the consent of the competent authority of the self-governing local community, in other dwellings.

The Hospitality Industry Act defines the provision of accommodation by landlords (natural persons) as a hospitality service, which includes the preparation and serving of drinks and food and the provision of accommodation. Therefore, the income of landlords (natural persons) is considered an income from a business activity and not an income from property leasing under the Personal Income Tax Act.

#### **4.0. WHICH PERMITS HAVE TO BE OBTAINED AND CONDITIONS MET BEFORE STARTING A ROOM-LETTING ACTIVITY?**

In order to let a property for tourist purposes or provide accommodation, a landlord must obtain the following documents related to the property and meet the following conditions:

- **a proof of property right or right of disposal** for the flat or holiday home where the hospitality services are provided (the extract from the land register or certified purchase contract as the proof of property, or the decree of distribution or deed of gift); landlords who are not entered in the land register as owners must demonstrate their right of disposal for the flat or holiday home (with the tenancy agreement or sublease agreement);
- **an operating permit** (for residential premises) if the person intends to provide hospitality services as a landlord in:
  - a residential building built before 31 December 1967,
  - a one-dwelling building built on the basis of a construction permit (until 1 January 2003) and entered in the land cadastre, or
  - a commonhold flat reconstructed on the basis of a construction permit (until 1 January 2003) or notification (before 9 November 1996, operating permit could be substituted by a confirmation of the existence of operating permit under the Act) or other document demonstrating that the dwelling is a commonhold flat;
- **the consent of co-owners:** in case of multi-dwelling building the activity operator must obtain the consent of all co-owners;
- **general conditions**, e.g. fire safety rules, the safety of installations;
- **special conditions** for providing hospitality services prescribed by the [Rules on minimal technical requirements and on the scope of services for hospitality operations](#) (the conditions apply to business premises, equipment and devices, the area outside the building or dwelling and services), such as:
  - minimum technical conditions,
  - conditions regarding services,
  - conditions for ensuring food safety and health and safety at work, and
- the **arrangement of the dwelling** in accordance with the [Rules on categorisation of accommodation facilities](#), which determine the minimum requirements regarding the type and surface area of rooms for accommodation and standards for furnishing and services by category.

#### **5.0. MANDATORY REGISTRATION IN THE SLOVENIAN BUSINESS REGISTER OR TAX REGISTER AND NOTIFICATIONS RELATED TO THE REGISTRATION**

A landlord (natural person) must be registered in the Slovenian Business Register (hereinafter: the PRS). An application for entry in the PRS can be filed in person or by mail at the Agency of the Republic of Slovenia for Public Records and Services (hereinafter: AJPES). The application form is available at: [https://www.ajpes.si/Registracija/Vpis\\_sobodajalca/Splosno](https://www.ajpes.si/Registracija/Vpis_sobodajalca/Splosno). AJPES issues

a certificate of the registration of a landlord (natural person) in the PRS and sends it to the landlord. The method of registering a landlord in the PRS is prescribed in detail by the [Rules on the method of registration of landlords in the Slovenian Business Register](#). Landlords may start providing services when they are entered in the PRS. The fulfilment of conditions is not verified during the registration procedure, but a landlord may actually start providing services when all the conditions prescribed are met.

In accordance with regulations, the landlord's permanent residence is considered the registered seat of their business activity. If a landlord provides services at an address other than their permanent residence, the addresses outside the permanent residence where the services are provided are entered in the PRS as the landlord's business premises.

A landlord must report any changes to the data to AJPES within 15 days of such changes. AJPES deletes a landlord from the PRS either *ex officio* or on the basis of an application filed by the landlord when it receives notification that the competent authority has issued a final act establishing that the landlord does not meet the requisite conditions to conduct a business activity, as well as in the event of the landlord's death. AJPES issues a certificate of the deletion of the landlord from the PRS.

The Finance Office *ex officio* and on the basis of the data in the PRS enters the landlord (natural person) in the tax register as a natural person conducting a business activity.

When a landlord (natural person) is registered in the PRS and consequently in the tax register, the landlord can, immediately upon the entry or within eight days of entry in the PRS, notify the tax authority of their decision to assess tax base by taking into account normalised expenses in the amount of 80% of estimated income for the first tax year of operation. If the landlord does not file such notification or does not file it in time, it is considered that the tax base will be assessed on the basis of the actual income and actual expenses. The notification form is available at: [Notification of tax base assessment by taking into account normalised expenses at the start of a business activity](#). **At the start of a business activity, a landlord (natural person) is obliged to present to the tax authority a calculation of the estimated tax base, (provisional) income tax prepayment and (provisional) income tax prepayment instalments. The reasoned calculation is presented on a [form for the assessment of personal income tax and self-employment income tax prepayment](#).**

## **6.0. TAX OBLIGATIONS OF LANDLORDS (NATURAL PERSONS) UNDER THE PERSONAL INCOME TAX ACT – ZDOH-2**

The income from property leasing incurred by a natural person through an organised activity (i.e. as a natural person registered as a landlord in accordance with the regulations in force) is taxed under Chapter III.3 of the Personal Income Tax Act as an income from self-employment.

The tax base for the self-employment income, which is the profit (the difference between the income and expenses recognised for tax purposes), can be assessed by one of the following methods:

- a) by taking into account the actual income and actual expenses on the basis of single- or double-entry bookkeeping; in this case the self-employment income is included in the annual tax base for personal income tax assessment, whereby the tax liability is assessed according to progressive tax rate taking into account tax reliefs;
- b) by taking into account the actual income and normalised expenses in the amount of 80% of the income, if all substantive and procedural conditions prescribed by the law are met, on the basis of single-entry bookkeeping records (the record of accounting documents demonstrating the occurrence of business events related to income and a record of fixed

assets); self-employment income is not included in the annual personal income tax base, the income tax is assessed in accordance with the proportional rate of 20% as the final tax and there are not tax reliefs.

If a taxable person meets the conditions for the tax base assessment by taking into account normalised expenses, it is for them to decide whether this method of tax assessment is to be applied.

A landlord (natural person) determines income tax prepayment or the tax on the income from room-letting activity in a [tax return](#), which must be presented to the tax authority by no later than 31 March of the current year for the previous year. On this basis, the landlord must assess and pay monthly or quarterly tax prepayment instalments during a tax year (quarterly if the (preliminary) tax prepayment does not exceed 400 euros and monthly if the (preliminary) tax prepayment exceeds 400 euros). A landlord who notifies the cessation of operations during a tax year must present the tax return to the tax authority no later than within 60 days of such cessation. In such a tax return, the landlord must calculate the tax on all assets disposed of or transferred from the enterprise to the household, as provided in Article 51 of the [Personal Income Tax Act – Zdoh-2](#).

More information can be found in the explanation published on the website of the Financial Administration of the Republic of Slovenia on the page >Taxes and other duties > [Personal income tax – self-employment income](#), with the title "Brochure on the income from self-employment".

## 7.0. MANDATORY PAYMENT OF SOCIAL SECURITY CONTRIBUTIONS

Persons who, in accordance with regulations governing hospitality industry, only occasionally and no more than five months in a calendar year provide hospitality services as landlords (natural persons), must have, in accordance with:

- the eighth indent of the third paragraph of Article 20 of the [ZPIZ-2](#), and
- point 10 of Article 17 of the [Health Care and Health Insurance Act – ZZZVZ](#),

compulsory insurance against disability or death as the result of an occupational injury or disease and against occupational injury and disease. For this purpose they pay contributions for special insurance cases in flat-rate amounts, as follows:

Flat-rate amount for pension and disability insurance*	Amount	Payment deadline	Account to which the payments are made
Monthly flat-rate amount for pension and disability insurance until March 2017	€ 13.51	Monthly payments of contributions: until the 15th day of the month for the preceding month.	Suspense tax sub-account of the Pension and Disability Insurance Institute of Slovenia: contributions for pension and disability insurance: SI56 011008882000003, reference: SI19 DŠ-44008.
Monthly flat-rate amount of the pension and disability insurance contribution from April 2017	€ 13.75	Monthly payments of contributions: until the 20th day of the month for the preceding month.	
Annual flat-rate amount of the	€ 162.12	In the annual amount: until 31 January of the calendar	Suspense tax sub-account of the Pension

pension and disability insurance contribution for 2017 until March		year to which the contributions apply or within 30 days of the entry in the PRS.	and Disability Insurance Institute of Slovenia: contributions for pension and disability insurance: SI56 011008882000003, reference: SI19 DŠ-44008.
Annual flat-rate amount of the pension and disability insurance contribution for 2017 from April	€ 165.04	In the annual amount: until 31 January of the calendar year to which the contributions apply or within 30 days of the entry in the PRS.	
Flat-rate amount for health insurance*	Amount	Payment deadline	
Monthly contribution – occupational injury and disease from January 2017	€ 3.46	Monthly: until the 20th day of the month for the preceding month.	Suspense tax sub-account of the Health Insurance Institute of Slovenia: contributions for health insurance and occupational injury: SI56 011008883000073, reference: SI19 DŠ-45004.
Annual contribution for occupational injury and disease for 2017	€ 41.52	In the annual amount: until 31 January of the calendar year to which the contributions apply or within 30 days of the entry in the PRS.	Suspense tax sub-account of the Health Insurance Institute of Slovenia: contributions for health insurance and occupational injury: SI56 011008883000073, reference: SI19 DŠ-45004.
Monthly contribution for health insurance from 1 January 2017	€ 10.39	Monthly: until the 20th day of the month for the preceding month.	Suspense tax sub-account of the Health Insurance Institute of Slovenia: contributions for health insurance and occupational injury: SI56 011008883000073, reference: SI19 DŠ-45004.
Annual contribution for health insurance for 2017	€ 124.68	In the annual amount: until 31 January of the calendar year to which the contributions apply or within 30 days of the entry in the PRS.	Suspense tax sub-account of the Health Insurance Institute of Slovenia: contributions for health insurance and occupational injury: SI56 011008883000073, reference: SI19 DŠ-45004.

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\*Amounts vary from year to year.

More information on the payment of contributions can be found in the explanation published on the website of the Financial Administration of the Republic of Slovenia on the page >Taxes and other duties > Social security contributions > Payment of social security contributions for insured persons conducting a business activity as a subsidiary occupation.

## **8.0. OBLIGATION TO ISSUE AN INVOICE**

Taxable natural persons letting rooms must issue an invoice for any service they perform as taxable persons. Pursuant to Article 81 of the [Value Added Tax Act – ZDDV-1](#) all taxable persons must issue an invoice regardless of whether they are registered for VAT or not. More about mandatory information to be included in an invoice under the VAT legislation is explained in a [detailed description – Invoices](#).

## **9.0. MANDATORY REGISTRATION FOR VALUE-ADDED TAX AND VAT RATE**

Natural persons letting rooms are taxable persons in accordance with the provisions of the ZDDV-1. Although they are considered taxable persons, they do not have to be registered for VAT. As small enterprises they are exempt from accounting for VAT, as long as their turnover does not exceed the threshold for VAT registration.

A landlord whose taxable turnover in the last twelve-month period has not exceeded and is unlikely to exceed EUR 50,000 is not obliged to register for VAT. When this threshold is exceeded, the landlord must register for VAT (mandatory registration) and account for VAT on services performed. At the same time the landlord obtains the right to VAT credit. A landlord may also choose to register for VAT before the turnover threshold is exceeded (voluntary registration). In this case the landlord must stay in the VAT system for at least 60 months.

Landlords who order services from taxable persons whose seat/residence (or permanent establishment if the service is provided from a permanent establishment) is not in Slovenia must take into account with regard to VAT registration the special provision applying to recipients of services from these taxable persons regardless of the turnover. Landlords receiving services in Slovenia from taxable persons with a seat outside Slovenia and whose place of supply of services is determined in accordance with the first paragraph of Article 25 of the ZDDV-1 are obliged to pay VAT and must be registered for VAT regardless of turnover.

For example, the landlords who let rooms through agents or web advertising agencies (Airbnb, Booking.com, etc.) established outside Slovenia (the agent or agency does not have a permanent establishment in Slovenia for the provision of these services) are obliged, as the recipients of intermediary services or services of providing advertising space by these taxable persons, to pay VAT on the received services in Slovenia at the general rate of 22% (these are services for which the place of supply of services is determined in accordance with the general rule determined by the first paragraph of Article 25 of the ZDDV-1, to which reverse charge applies with regard to VAT). As the recipients of these services, landlords must be registered for VAT ahead of time even if their turnover is below the prescribed threshold (below 50,000 euros). If they are registered for VAT only as the recipients of these services (for which they must account for and pay VAT), they must supply monthly VAT returns in electronic form through the eDavki (eTaxes) system and are not eligible for VAT credit. They are still considered small enterprises for other supplies they provide in Slovenia (until they exceed the threshold of 50,000 euros of taxable turnover in a 12-month period), which means that they do not account for VAT for these supplies and are not eligible for VAT credit.



On invoices issued to guests for the service of providing accommodation landlords who are VAT registered taxable persons account for VAT at the lower rate of 9.5%.

In short, if a landlord is registered for VAT only as a recipient of intermediary services referred to in the first paragraph of Article 25 of the ZDDV-1, the landlord must pay VAT on the intermediary services received, while VAT is not accounted for on the invoice for other supplies the landlord provides in Slovenia as a small enterprise.

However, if the landlord exceeds the threshold of 50,000 euros of taxable turnover in a 12-month period, the landlord must register for VAT and account for VAT on the invoices for provided supplies (goods or services) and pay VAT. Landlords must also account for VAT on invoices for supplies effected, if they register for VAT voluntarily.

## **10. FISCAL VALIDATION OF RECEIPTS**

Landlords are obliged to issue to any guest an invoice for services rendered and, according to the provisions of the Fiscal Validation of Receipts Act – ZDavPR, are persons liable for fiscal validation of receipts for cash payments ("cash payment" as defined in point 4 of Article 2 of the ZDavPR).

If a landlord lets rooms to tourists who pay an agency for their overnight stays and the landlord charges the agency for services on the basis of vouchers for overnight stays and the agency pays the invoice to the landlord's current account (non-cash payment), the invoices issued and paid in this way are not subject to fiscal validation. The receipts a landlord issues to tourists for tourist tax, even if they pay it in cash, are also not subject to fiscal validation as the landlord "collects" the tax on behalf and for the account of the municipality.

More information about the fiscal validation of receipts and issuing receipts form a pre-numbered receipt book can be found on the [website of the Fiscal Administration of the Republic of Slovenia](#).

## **11. OBLIGATIONS OF PROVIDERS OF LODGING SERVICES IN CONNECTION WITH REPORTING OF GUESTS**

**Zakon o prijavi prebivališča – ZPPreb-1 states that the owner of lodging facilities (or host) shall enter every guest to whom lodging services are provided into the guestbook at the latest in 12 hours after the arrival, notwithstanding the duration of accommodation.**

**On the basis of provisions of the ZPPreb-1 (Point 13 of Article 2) the owner of lodging facilities (or host) is a legal entity of public or private law, individual sole trader, individual performing business activities, provider of lodging services or holder of subsidiary occupation on farms, who offers accommodation to guests in accommodation facilities with the purpose of staying overnight. Owners of lodging facilities (or hosts) include also landlords and hospitals and other health institutes in cases when they accommodate or receive foreign persons for health care treatment without valid permits for residence, certificate of reporting residence or visa for long-term residence in the Republic of Slovenia.**

**On the basis of the Act the Agency of the Republic of Slovenia for Public Legal Records and Related Services (AJPES) will establish the Register of accommodation facilities (RNO) and web application (web service) for reporting of data about guests and overnight stays (eTourism) on 1 December 2017.**

Providers of lodging services will have to enter the existing accommodation facilities in which accommodation is provided to guests into the RNO within the legally specified time limit of three months for entry (in the transitional period), i.e. from 1 December 2017 to 28 February 2018.

Reporting will have to be performed by providers of accommodation services via eTurizem web application or AJPES web service, i.e. with the first day of the month which follows the entry into the RNO (on 1 January 2018 or 1 February 2018 or 1 March 2018). Reporting via the current system (e-Gost will be terminated on 1 March 2018) will not be possible anymore from 1 March 2018 onwards. The data will be reported only via eTurizem web application or AJPES web service and it will not be separated anymore for the Police, Statistical Office of the Republic of Slovenia (SURS) and municipalities. The method for payment the tourist fee to municipalities remains unchanged. Municipalities will acquire the data on arrivals and overnight stays of tourists for individual accommodation facilities directly from AJPES.

Persons liable for reporting are providers of accommodation facilities (owners of lodging facilities (or hosts) or their authorised persons) the accommodation facilities of whom are entered into the Register of accommodation facilities. Persons liable for reporting submit daily and monthly data via eTurizem web application or AJPES web service for every individual accommodation facility which they manage.

More details are available on:

[https://www.ajpes.si/Registri/Drugi\\_registri/Register\\_nastanitvenih\\_obratov](https://www.ajpes.si/Registri/Drugi_registri/Register_nastanitvenih_obratov)  
[https://www.ajpes.si/Statistike/Porocanje\\_o\\_gostih\\_in\\_prenocitvah/Splosno](https://www.ajpes.si/Statistike/Porocanje_o_gostih_in_prenocitvah/Splosno)

~~The Residence Registration Act — ZPPreb stipulates that an individual staying or temporarily residing in a tourist or accommodation facility must be registered or deregistered by the accommodation provider regardless of the length of stay. An individual staying in a tourist or accommodation facility must be registered or deregistered by the accommodation provider at the competent police station within 12 hours of their reception or departure. **This also applies to landlords** letting out rooms. Under the provisions of the ZPPreb (point 9 of Article 3), an accommodation provider is a legal person, sole trader or natural person who receives guests for an overnight stay or rest in return for payment, and is considered a room-letter according to regulations on the hospitality industry, or who offers temporary accommodation to individuals as a part of their business activity. Under said Act, an accommodation provider is also a legal person or sole trader performing reception services on behalf and for the account of other accommodation providers.~~

~~Guests may be registered at the competent police station physically with the certified guest book or electronically via the eGost (eGuest) system — [www.policija.si/portal/eGost/eGost.php](http://www.policija.si/portal/eGost/eGost.php).~~

~~On 13 August 2017 the new Residence Registration Act will start to apply, which includes new provisions on the landlords' reporting (e-reporting in tourism). All information on this is available on the following website, which is updated regularly:~~

~~<http://www.policija.si/index.php/component/content/article/35-sporocila-za-javnost/85985-nov-zakon-o-prijavi-prebivalia-bo-poenostavil-prijavljanje-gostov>.~~

~~Article 15 of the ZPPreb requires the administrative unit to determine the manner in which landlords are to keep guest records and submit the data contained in them in accordance with the methodology determined by the Rules on the Implementation of the Residence Registration Act. Guest records may be manual or computerised. The method of keeping a guest record is determined in a decision issued by the administrative unit. In order for a decision on the method of keeping guest records to be issued, a landlord must file an application. In the event of~~

~~computerised records, a landlord must also obtain consent from the competent specialist services, as provided in Article 18 of said Rules.~~

~~A landlord is obliged to keep a record of guests; points 5 and 6 of the first paragraph of Article 23 of the ZPPreb stipulate that a fine of 3,000 to 25,000 euros is imposed on a legal person or sole trader who does not keep a record of guests or keeps it inadequately (the first paragraph of Article 15) or enters inaccurate data in the guest record (the third paragraph of Article 15).~~

## **12. FREQUENTLY ASKED QUESTIONS**

### **1. What is the categorisation of an accommodation facility?**

Categorisation is the classification of accommodation facilities in qualitative groups – categories according to their type, the quality of furnishing and services.

The accommodation facilities classified in groups are:

- hotels, motels, boarding houses and guesthouses;
- camping sites;
- holiday apartments and holiday houses;
- rooms;
- farms with accommodation;
- marinas.

Categories are indicated by the number of stars, except in cases of farms with accommodations, where apples are used instead. An accommodation facility's category is valid for 5 years (for facilities assessed by evaluators) or until the category is changed (for facilities assessed by the operators themselves).

### **2. How the category of accommodation facility is determined and by whom?**

An accommodation facility's category up to three stars or apples is determined by the person providing hospitality services in this accommodation facility in accordance with the standards for each type or category of accommodation facility provided in the Annex to the Rules on categorization of the accommodation facilities.

When the facility assessed is:

- a hotel or camping site with four or five stars,
  - a hotel with four or five stars and superior ranking,
  - a motel, boarding house or guesthouse with four stars,
  - a holiday apartment or holiday house with four stars,
  - a room with four stars, or
  - a farm with accommodation with four apples,
- the category of the facility must be determined by an (external) evaluator.

The categorization of accommodation facilities is obligatory.

A landlord can fill out the categorisation sheets manually or via the electronic system for accommodation facility categorisation, which enables landlords to acquire the appropriate category in a simple way and step by step. The electronic categorisation system can be accessed on the website of the [Slovenian Tourist Board](#).

The relevant documents, the register of evaluators and other information are available on the website of the [Ministry of Economic Development and Technology](#).

Where to send the filled out categorisation sheet and any other forms?

The operator of the business activity must keep the filled out record sheet, categorisation sheet and self-assessment or assessment report (when assessment is made by an evaluator) at the accommodation facility, so that they are available for inspection by inspection authorities.

3. Must an accommodation facility be marked and how?

The operator of the business activity must keep the filled out record sheet, categorisation sheet and self-assessment or assessment report (when assessment is made by an evaluator) at the accommodation facility, so that they are available for inspection by inspection authorities.

4. Must the certificate of entry in the Slovenian Business Register be sent to the Financial Administration?

No. The Financial Administration enters a landlord conducting a business activity in the tax register *ex officio* on the basis of the data in the Slovenian Business Register.

5. What are the obligations of a landlord (natural person) after the registration in the Slovenian Business Register?

When registered in the Slovenian Business Register, a landlord (natural person) must pay tourist tax, keep a record of guests, have signs in place, pay self-employment income tax and flat-rate contributions for pension and disability and health insurance.

6. Must a landlord keep a book of complaints and commendations and under which act?

The legislation on commercial activities and consumer protection does not require that a book of complaints and commendations is kept. Traders wishing to improve their operations or seeking the opinion of consumers can set up a book of complaints and commendations; however, this is not obligatory.

7. May an individual offer property for rent through advertisements or various portals (Booking, Airbnb) as a natural person who is not a landlord in accordance with the ZGos or is this illegal?

Advertising undeclared work, illegal activities and employment is prohibited under the Prevention of Undeclared Work and Employment Act – ZPDZC-1. In other words, if certain activities that are not properly regulated are prohibited, their advertising similarly cannot be allowed. Thus, any advertising of an activity or service that is not registered or included in the charter by a legal person, foreign legal entity or self-employed person is prohibited. It is also prohibited for a natural person who carries out an activity or work and is not registered or notified as stipulated by the ZPDZC-1 or any other Act to advertise such an activity or work.

It is also not permitted to advertise an activity or work to be carried out by a natural person on the basis of a civil law contract prior to the conclusion of such contract. In practice this means that natural persons cannot advertise an activity they carry out if they do not have a contract for a copyrighted work or other suitable contract for this activity. Under the second paragraph of Article 6 of the ZPDZC-1 it is also prohibited for individuals (natural persons) who are not registered as landlords in accordance with the ZGos to offer property for rent, including through advertisements and various portals (Booking, Airbnb).

8. What is considered an advertising organisation under Article 6 of the ZPDZC-1? Does the term include the administrators of various web forums and social networks, e.g. Booking and Airbnb?

According to point 6 of the first paragraph of Article 2 of the ZPDZC-1, an advertising organisation shall mean any legal person, foreign legal entity, self-employed person or person having any

other status engaged in the production or distribution of advertisements, or facilitating the publication thereof.

In line with the above, both Booking and Airbnb are considered to be advertising organisations.

### 13. USEFUL LINKS

- [http://www.fu.gov.si/davki\\_in\\_druga\\_dajatve/http://e-uprava.gov.si/e-uprava/dogodkiPrebivalci.euprava?zdid=1479&sid=985](http://www.fu.gov.si/davki_in_druga_dajatve/http://e-uprava.gov.si/e-uprava/dogodkiPrebivalci.euprava?zdid=1479&sid=985)
- [http://www.ajpes.si/Registri/Poslovni\\_register/Vpis\\_sobodajalca](http://www.ajpes.si/Registri/Poslovni_register/Vpis_sobodajalca)
- <http://www.policija.si/portal/eGost/eGost.php>