



Slovenia

Tax rate

The standard VAT rate in Slovenia in 2023 is 22%.

A reduction of 9.5% is applied to some products. For example:

- Protein preparations (which replace food);
- Effervescent magnesium tablets;
- Vitamin C in the form of effervescent tablets;
- Beet juice;
- Blueberries in powder;
- Hair tablets;
- Granulated;
- Magnesium capsule collagen;
- Omega 3 capsules (fish oil in capsules).

Threshold

Starting from July 1, 2021, the European Union (EU) introduced a pan-European e-commerce threshold of €10,000 for remote sales of goods to consumers in other EU member states and abolished VAT exemption for so-called “low-value” goods, i.e. worth less than €22 imported into the EU.

Deductible VAT

Only VAT due on goods or services used for the following activities can be deducted:

- The taxed transactions of the taxable person;
- Certain exempt transactions;
- Transactions carried out abroad would give rise to VAT deduction domestically;
- Cross-border supplies of new means of transport;
- Certain exempt financial transactions with customers are established outside the EU.

Registration procedure

To register as a VAT taxpayer in Slovenia, you must submit a correctly completed application form DDV-P3 through the eTax system. In addition to the application, additional constituent documents, a representative's passport, and other information may be required.

Tax representative

If your company is an establishment in a non-EU country, then you need to appoint a tax representative who will be jointly and severally responsible for paying your taxes.

VAT returns filing and VAT payment date

Foreign taxpayers must submit VAT returns to the Slovenian tax authority on a monthly basis in the prescribed DDV-O form.

Periodical VAT returns must be filled and sent electronically way before the last business day of the month following the tax period (last working day of N+1).

If the taxpayer is obliged to submit the recapitulative statement [ESL], the last day for submission of the VAT return and ESL is the 20th day of the month following the tax period to which it relates (20 of N+1).

Penalty

Penalty for late VAT registration, non-payment, and late payment of VAT ranging between €2,000 and €125,000.

If you voluntarily report a violation, there is usually no penalty, but you will have to pay a penalty.



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