



## **Main amendments to the Slovenian VAT Act published**

**Country** - Slovenia

**Submission Date** - 18/01/2019

The most important changes of the Slovenian VAT Act are summarized below:

- The Council Directive 2016/1065/EU, on the treatment of vouchers was implemented and is applicable as of 1 January 2019;
- In case of transactions with immovable property, the submission of the statement to opt for taxation is no longer necessary. Applicable from 1 December 2018, a taxable person must, upon request of the tax office, prove the existence of a written agreement on the taxation of the transaction with immovable property concluded before the transaction.
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Effective from 1 January 2019, in case a supplier doesn't exceed the annual threshold of 10 000 EUR of provision of telecommunication services, broadcasting services and electronically supplied services, he may opt to keep his Member State of establishment the place of supply;

- From 1 January 2019, the interest rate in case of applying the Articles 88.b and 88.c is 3 % per year. If after the late submission of the VAT return the tax office establishes that the conditions for self-disclosure are not fulfilled, the return will be rejected in the part referring to interest, and the interest will be calculated according to the delay interest rate from the Tax Procedure Act.

We remain at your disposal if you wish further information or analysis.