



Slovenia

VAT Standard rate

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

Threshold

The obligation to register occurs upon reaching a turnover of €10,000.

Pieces of evidence

You will need to collect and keep two of the following documents to confirm the customer's place of residence and the correct rate of tax which has been assessed and paid:

- Billing address of your Buyer;
- The address of the Internet Protocol device used by your Buyer;
- The Bank details of your Buyer;
- The country code of the SIM card used by your Buyer;
- The location of the fixed landline phone of your Buyer, on which the service is provided.

The list is not complete.

E-services list

The approximate list of electronic services includes:

- Delivery or images (pictures Wallpapers);
- Delivery of the text(E.g. e-books);
- The supply of music, films, and games, including gambling games, and gambling, as well as programs on request;
- Online journals;
- Supply websites or services for web hosting;
- Remote maintenance of programs and equipment;
- Software delivery and software updates;
- Advertising space on the website.

Registration procedure

To register in the MOSS system, you need to provide basic information about the company and its representatives in a special form established by the Slovenian Tax Service.

Keeping records

10 years.

Filing VAT returns and VAT payment date

The deadlines for paying VAT under the MOSS system are the same for all EU countries: you are required to submit and pay tax no later than the 20th of the month following the reporting period.



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