



Slovenia

VAT Standard rate:

22%

Threshold:

The obligation to register occurs upon reaching a turnover of 10 thousand euros.

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 fixed landline phone your Buyer, on which the service is provided

The list is not complete.

E-services list

The approximate list of electronic services includes:

- delivery of 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 web sites or services 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.