

## Annex 5. Inventory of Taxes - Slovenia

### Annex 5.1. Taxes in Force as of 1999

#### **SLO°1.1.**

## **Individual Income Tax**

(DOHODNINA)

### **Legal base:**

Law on Personal Income Tax (Official Gazette Nos. 71/93, 2/94, 14/96 B Constitutional Court's decision, 7/95 and 44/96)

### **Beneficiary:**

State budget (65%) and local budgets (35%).

### **Tax payable by:**

Residents are liable to income tax on their income earned in Slovenia and on their income, received from abroad (pensions, dividends, royalties). An individual is, independent of his nationality, resident of Slovenia, if he has his permanent residence in the Republic of Slovenia.

- Non-residents are liable to income tax on certain Slovenian source income. If they resided in Slovenia less than six consecutive month, they don't have to fill the final tax return. In that case the tax paid in Slovenia is treated as a final tax.
- Each individual is treated as a separate taxpayer. There is no taxation of spouses, or a family as a whole.

### **Basis of assessment:**

Taxation of the different sources of income is computed separately and aggregated after expenses and certain allowances have been deducted.

Taxable sources of individual income are:

- income from employment, pensions, remunerations for services and other receipts, paid in cash or in kind, including bonuses and benefits. Compulsory social security contributions are deductible.
- income from agriculture B the taxable base is the cadastral income of farmland and woodland under the regulations on the ascertainment of such income (limited deductions for renovation of buildings on the farm, for converting for tourism purposes, for purchase of farm equipment etc. possible).
- profits from business and professional activities, calculated like those for corporate income tax purposes, with additional deductions for certain expenses and for social security contributions, and with increased incentives for employing disabled and unemployed persons.
- income from property like dividends, interest on loans and income from renting. Taxable is 60% of the income from dividends, income from interest reduced by the increase of retail prices in the loan period and renting income minus maintenance and management costs.
- income from property rights like copyrights, inventions, trademarks etc. Taxable is the gross income less costs for obtaining this income.

- capital gains obtained from the sale of shares and from the sale of real estate, if sold less than 3 years after acquisition, are taxable. Tax base is the difference between selling price and the valorized acquisition value of the capital.

### **Exemptions:**

The list of exemptions includes among others the following types of income:

- social welfare for children and disabled persons,
- solidarity aids for unemployed persons,
- income from disabled persons received under special regulations (e.g. disabled military and civilian veterans),
- payments received by students for obligatory practical work performed according to their educational program,
- scholarships,
- income from newly recultivated land (for 5 years).

### **Deductions:**

Certain expenses may be deducted from the aggregate taxable base up to a limit of 3% of the taxable base (for all of these expenses together). These expenses are mainly as follows:

- acquisition of long-term securities issued by the Republic of Slovenia,
- acquisition and maintenance of a residential building or apartment,
- maintenance of historical or cultural monuments which are the property of the taxpayer,
- voluntary payments for pension and health schemes,
- acquisition of books,
- payments for tuition fees,
- gifts to charitable, religious, sport, cultural, educational and similar institutions,
- membership fees for political parties and trade unions,
- acquisition of company shares.

Unlimited deductions:

- employee compulsory social security contributions,
- self-imposed contribution as a special local assessment determined by referendum

Personal allowances:

- 11% of the average annual wage in Slovenia for all taxpayers;
- 100% of the average annual wage if the taxpayer is a disabled person;
- 40% of the average annual wage if the taxpayer is a student (only when he derives income from his work as a student);
- 8% of the average annual wage if the taxpayer is above 65 years of age (so-called senior's allowance).

Special family allowances are granted to taxpayers who are supporting their child or any other dependent family member, as follows:

- 10% of average annual wage in Slovenia for the first child or any other dependent family member and 5 extra percentage points (10% for one, 25% for two, 45% for three children; etc.) for each subsequent child; and
- 50% of average annual wage in Slovenia for disabled child.
- Losses incurred in private business activities may be carried forward against future profits from this same activity for 5 years.

### **Collection:**

The taxable income of an individual, earned in a calendar year is aggregated and the total amount is taxed at progressive rates. The advance tax payments during the tax period are

deductible from the final tax liability and any difference is collected on receipt of an assessment from the tax authorities. When the total sum of advance payment exceeds the tax payable, a refund can be requested.

When the payer of income from employment, pensions, other receipts and other earnings subject to individual taxation, is a domestic legal person or individual who perform private or professional business, the payer is bound to calculate and pay a withholding tax for the taxpayer.

Advance tax payments on private business or professional activity income are to be made monthly, quarterly or twice per taxable year (i.e. every sixth months in the taxable year) on the basis of the latest assessed year.

**Rates:**

The aggregated taxable base for 1998 is taxed at the following rates:

Taxable base (SIT)	Tax on lower amount (SIT)	Plus % on excess over lower amount
0 to 943.094	0	17
943.094 to 1.886.186	160.325	35
1.886.186 to 2.829.281	490.407	37
2.829.281 to 3.772.374	839.353	40
3.772.374 to 5.658.560	1.216. 591	45
over 5.658.560	2.065.375	50

The amount of withholding tax on employment income and pensions is determined according to the special monthly tax rate scale. The rate of advance tax on income earned under contracts for temporary work or for the execution of services, and on other receipts including prizes and similar receipts, is 25%.

Rates of advance tax on income from agriculture are: 0% of taxable base below 30% of the average annual wage in Slovenia in the preceding year; 8% of taxable base exceeding 30% of the annual wage in Slovenia in the preceding year; 17% for non-residents.

The amount of advance tax to be withheld on profits from business and professional activities is determined according to the special tax rate scale. The rate of advance tax for certain professional or some business activities, for which keeping of business books is not necessary (cottage industry, arts and crafts, farmers tourism, etc.) is 25%.

The rate of advance tax payment on income from property and income from property rights is 25%. The rate of advance tax payment on capital gains is 30%.

## SLO°1.2.

### **Corporate Income Tax**

*(DAVEK OD DOBICKA PRAVNIH OSEB)*

#### **Legal base:**

Law on Tax on Profit of Legal persons (official gazette No.72/93, 20/95 and 34/96 - Constitutional Court's decision, 18/96 and 27/98)

#### **Beneficiary:**

Central government

#### **Tax payable by:**

All legal persons, except public enterprises and public commercial establishments owned by the Republic of Slovenia or by its municipalities, non-profit-organisations for non-profit activities (religious, charitable, ecological, educational etc.), disabled person's enterprises and investment funds that distribute at least 90% of last year's profit in the current year.

#### **Basis of assessment:**

Taxable base of resident companies is their worldwide income. Allowable deductions are expenses directly related to the company's activities. Limitations on these expenses: long-term reserves are partially deductible, interest on loans from owners may not exceed the average bank interest rate, donations to non-profit-organisations and to political organisations are deductible only up to a certain fraction of the realized income.

Depreciation allowances range from 5% for buildings to 50% for computer equipment.

#### **Deductions:**

Tax incentives allow a tax relief for the employment of the unemployed, of disabled personnel and of trainees, for certain types of investments and for investment reserves.

Losses may be carried forward for 5 years. Monthly advance payments are based on the latest tax assessment.

#### **Groups of companies:**

There are the usual rules for groups of companies on intercompany dividends (no withholding tax, if profit tax has been paid) and on transfer pricing (common average price for the specific goods or services on a comparable market).

#### **Rates:**

The rate of corporate tax is 25%.

## SLO<sup>o</sup>2.1.

### **Inheritance and Gift Tax**

(DAVEK NA DEDIŠCINE IN DARILA)

#### **Legal base:**

Law on Tax on Citizens (Official Gazette Nos. 36/88, 8/89, 48/90, 8/91, 14/92, 7/93, 18/96)

#### **Beneficiary:**

Local government

#### **Tax payable by:**

Individuals who are testamentary heirs or heirs at law or recipients of a gift.

There are 4 categories of tax payers according to the relationship with the deceased or the donor:

- Class I: direct descendants and spouses
- Class II: parents, siblings and their descendants
- Class III: grandparents
- Class IV: all others

#### **Basis of assessment:**

The market value of the inherited property or the gift after deductions of debts or liabilities related to the property or gift.

#### **Exemptions:**

Exempt are taxpayers in class I, taxpayers who inherit a house or apartment for their own dwelling and have lived in the household of the deceased and farmers for land inherited or received as a gift.

#### **Rates:**

Rates for class II taxpayers range from 5% to 14%, for class III from 8% to 17%, for class IV from 11% to 30% at a progressive rate.

## SLO°3.1.1.

### Value Added Tax

(DAVEK NA DODANO VREDNOST)

#### Legal base:

Law on Value Added Tax (Official Gazette of the Republic of Slovenia Nr. 89 of 1998)

#### Beneficiary:

State budget

#### Tax payable by:

- individuals and legal entities having a taxable turnover resulting from business;
- a tax representative appointed by a taxable person who has not established a registered business and does not have a fixed establishment in Slovenia, nor a permanent or usual residence (a taxable person established abroad), if the taxable person supplies goods or services in Slovenia. If a taxable person established abroad does not appoint a tax representative, tax is payable by recipients of the goods or services;
- persons to whom particular services (the list of these services is identical to those covered by Article 9 (2)(e) of the Sixth EC Directive) are supplied if the services are carried out by a taxable person established abroad;
- any person who shows VAT on an invoice or some other document serving as an invoice but is not entitled to do so;
- in the case of imports: the customs debtor determined in accordance with customs legislation, or the recipient of the goods.

#### Small businesses:

Small businesses below a value of SIT 5,000,000 (approximately 25.000 EUR) for annual sales, are not liable for VAT.

Individuals and legal entities may opt for regular treatment for five-years period. There are no special rules regarding tax reporting and accounting for small businesses.

#### Basis of assessment:

The taxable amount is determined according to the Sixth Directive. It represents the payment that the supplier receives or is entitled to receive as a result of the supply. The value includes all forms of payment in cash or in kind whether paid by the customer or by some other person.

The taxable amount includes incidental expenses such as commissions, packaging costs, transport and insurance as well as taxes, duties, charges other than VAT.

For imported goods the taxable amount is the value of goods determined in accordance with customs legislation, increased by customs duties and other contributions paid at the time of import, VAT excluded.

#### Exemptions:

Exempt supplies are determined in line with the Sixth Directive. Exemptions are divided on:

- activities in public interest (public postal services; hospital and medical care; medical services; human organs, blood and milk; welfare and social security work; school or university education, sport or physical education; organisations with aims of a political, trade B union, religious, philosophical or civil nature; cultural services and public radio and television broadcasts);
- other activities (insurance and reinsurance, immovable properties, except newly- constructed; letting of residential houses and apartments; financial services; postage stamps and similar stamps; betting, gambling and lotteries);
- exemptions for imports of goods
- exemptions for export of goods and international transport
- Export of goods is defined as the supply of goods dispatched or transported to a destination outside the Republic of Slovenia by or on behalf of the taxable person.
- other special exemptions linked to international of goods traffic
- Goods, placed under suspensive customs arrangement in accordance with customs legislation, are exempted from VAT as long as they are covered by these suspensive arrangements.

### **Collection:**

The taxable person charges VAT on the goods and services supplied, takes credit for VAT paid on business expenditure and pays the net tax to the tax authority.

VAT must be paid by the end of the month following the end of each tax period. If VAT is not paid within the proper time limit, fines and penalty interest is chargeable.

Taxable persons have to calculate the tax liability and submit the tax return in the tax period that is a calendar month, calendar quarter or half of calendar year. The principle is that a credit is carried forward to the following VAT tax period. However any VAT registered person is entitled for a refund in 60 days after submission of VAT tax return forms.

### **Rates:**

There are two VAT rates in Slovenia, the standard VAT rate is 19% and a reduced rate is 8 %.

A lower rate is imposed on almost all categories of supplies from Annex H of the Sixth Directive, which lists those goods and services that may be taxed at a lower than standard rate (foodstuffs, agricultural inputs, water, pharmaceutical products, medical equipment, accessories for the handicapped, public passenger transport, books, newspapers and periodicals, authors, composers, cultural events, sporting events and facilities, housing, hotel and like accommodation, funerals and waste treatment).

And, in addition, a lower rate is imposed on food services in restaurants and on audiovisual material.

### **Special features:**

Up to July 1, 1999, a sales tax, including excise duties, was in effect.

## SLO°3.2.1.

### Customs Duties

(CARINSKI ZAKON, ZAKON O CARINSKI TARIFI)

#### Legal base:

Customs Law (Official Gazette of the Republic of Slovenia Nr 1/95, 28/95,32/99)

Law on Customs Tariffs (Official Gazette of the Republic of Slovenia 74/95).

#### Beneficiary:

State budget

#### Tax payable by:

Natural and legal persons which are customs debtors in accordance with provisions in force (normally customs declarant or recipient of goods).

#### Basis of assessment:

The customs value of imported goods is transaction value under the conditions of relevant Articles of Customs Law or in case when transaction value cannot be determined in the said way it shall be determined on the basis of available data, consistent with the principles and general provisions of the agreement on implementation of Article VII of the GATT 1994.

#### Exemptions:

Customs Law defines an exclusive list of reliefs from customs duties applicable in accordance with obligations under the accepted international/multilateral conventions/agreement, for noncommercial purpose, transfer of activities.

#### Deductions:

For specific goods the forms of autonomous preferential tariff regimes are applied. These include reduced tariffs, free customs duty rate and customs quotas. The basic criterion for determination of customs quotas, reduced tariff and free customs duty rate is the principle of non-existence of domestic production of good concerned and in connection with specific purposes or uses.

On the other hand a number of bilateral preferential trade agreements constitute the basis for reduced rates applied in trade with certain countries.

#### Rates:

Average conventional rate: 10,65

Average reduced rate: 8,85

Average EU- Slovenia agreement rate: 3,79

**SLO°3.3.1.**

**Excise Duty on Petrol and Mineral Oils**

(TROŠARINA NA MINERALNA OLJA)

**Legal base:**

Law on Excise Duties (Official Gazette of the Republic of Slovenia Nr. 84/98)

Government Decree (Official Gazette of the Republic of Slovenia Nr. 51/99)

**Beneficiary:**

State budget

**Tax payable by:**

- manufacturer and importer of excise products
- tax-exempt user who uses excise products for non-exempted purposes
- person who illegally produces, imports, sells or buys excise products
- person who stores excise products for which the level of excise duty changes

**Basis of assessment:**

The taxable base is quantity of mineral oil in kilograms, cubic metres or litres.

**Rates:**

	<b>According to the law</b>	<b>Government Decree</b>
	<b>SIT/per 1000 litres</b>	<b>SIT/per 1000 litres</b>
leaded petrol	95.000 (483,06 EUR)	65.670 (333,92 EUR)
unleaded petrol	80.000 (406,78 EUR)	55.580 (282,61 EUR)
gas oil used as motor fuel	70.000 (355,94 EUR)	56.750 (288,56 EUR)
gas oil used as heating fuel	5.000 (25,42 EUR)	5.000 /25,42 EUR)
kerosen used as motor fuel	70.000 (355,94 EUR)	62.200(318,31 EUR)
kerosen used as heating fuel	5.000 (25,42 EUR)	5.000 (25,42 EUR)
	<b>SIT/1000 kilogram</b>	<b>SIT/1000 kilograms</b>
heavy fuel oil	5.000 (25,42 EUR)	3.000 (15,25 EUR)
liquid petroleum gas used as motor fuel	38.000 (193,22 EUR)	32.200 (163,73 EUR)
liquid petroleum gas used as heating fuel	0	0
methane	0	0
	<b>SIT/one cubic meter</b>	<b>SIT/one cubic meter</b>
natural gas	0	0

## SLO°3.3.2.

### Cigarette and Tobacco Excise

(TROŠARINA NA TOBACNE IZDELKE)

#### Legal base:

Law on Excise Duties (Official Gazette of the Republic of Slovenia Nr. 84/98)

Government Decree (Official Gazette of the Republic of Slovenia Nr. 50/99)

#### Beneficiary:

State budget

#### Tax payable by:

- manufacturer and importer of tobacco products
- person who illegally produces, imports, sells or buys tobacco products
- person who stores tobacco products for which the level of excise duty changes

#### Basis of assessment:

- 1000 pieces and retail selling price for cigarettes, cigars and cigarillos
- one kilogram and retail selling price for tobacco (fine-cut tobacco and other smoking tobacco)

#### Rates:

Duty on cigarettes:

- proportional excise duty: 45 % ( 50 % from 1 July 2002, 57 % from 1 July 2005) of the retail selling price of the most popular cigarettes
- specific excise duty: 20 % of the total tax burden resulting from the aggregation of the proportional excise duty, the specific excise duty and the VAT levied on these cigarettes.

Duty on other tobacco products (cigars, cigarillos, fine-cut tobacco and other smoking tobacco):

- proportional excise duty 25 % of the retail selling price
- specific excise duty: 0 SIT (0 EUR) per kilogram
- specific excise duty/20 cigarettes 24,39 SIT (0,124 EUR)
- specific excise duty/1000 cigarettes 1.219,35 SIT (6,200 EUR)

retail selling price /20	200 SIT (1,02 EUR)
retail selling price/1000	10.000 SIT (50,85 EUR)
• proportional excise duty	32,8067 %

## SLO 3.3.3.

### Excise on Alcoholic Drinks

(TROŠARINA NA ALKOHOL IN ALKOHOLNE PIJACE)

#### Legal base

Law on Excise Duties (Official Gazette of the Republic of Slovenia Nr. 84/98)

#### Beneficiary:

State budget:

#### Tax payable by:

- manufacturer and importer of alcohol and alcoholic beverages
- small producer of wine and brandy whose annual production exceeds prescribed quantities
- tax-exempt user who uses alcohol for non-exempted purposes
- person who illegally produces, imports, sells or buys alcohol and alcoholic beverages
- person who stores alcohol and alcoholic beverages for which the level of excise duty changes

#### Basis of assessment:

- the excise duty levied on beer is fixed by reference to the number of hectolitre/degrees of actual alcoholic strength by volume
- the excise duty levied on wine, fermented beverages and on intermediated products is fixed by reference to the number of hectolitres of finished products
- the excise duty levied on ethyl alcohol is calculated by reference to the number of hectolitres of pure alcohol.

#### Rates:

- beer: 1000 SIT (5,08 EUR) for 1 vol % of alcoholic strength
- wine: 0 SIT (0 EUR)
- fermented beverages: 7.500 SIT (38,14 EUR)
- intermediated products: 11.000 SIT (55,93 EUR)
- ethyl alcohol: 100.000 SIT (508,48 EUR)

## SLO°3.4.1.

### **Tax on Lottery Winnings**

*(DAVEK NA DOBITKE OD IGER NA SRECO)*

**Legal base:**

Law on Tax on Citizens (Official Gazette Nos. 8/91, 14/92, 7/93)

**Beneficiary:**

Local government

**Tax payable by:**

Individuals who win lottery prizes

**Basis of assessment:**

Value of the prize.

**Rates:**

15%

## SLO°3.4.2.

### **Fees on Gambling Machines**

*(POSEBNA TAKSA ZA IGRALNE AVTOMATE)*

**Legal base:**

Law on gambling (Official Gazette Nos. 27/95)

**Beneficiary:**

Local government

**Tax payable by:**

Owners of the gambling machines

**Basis of assessment:**

**Rates:**

Lumpsum of 100.000 tolar/ per each gambling machine, located outside casinos

### **Tax on Gambling, Concession on Gambling**

*(Koncesijska dajatev in davek od iger na sreCo)*

**Legal base:**

Law on gambling (Official Gazette Nos. 27/95),

Law on Tax on Gambling (Official Gazette Nos. 57/99)

**Beneficiary:**

Budget of the State, Local government, Foundation for humanitarian purposes and sports

**Tax payable by:**

Organizers of gambling

**Tax base:**

Amount of prizes minus payments

**Rates:**

Tax 18%

Concession (progressive 5 to 35%)

**SLO°3.5.1.**  
**SLO°3.5.2.**

## **Taxes on Property**

(DAVEK OD PREMOŽENJA)

### **Legal base:**

Law of Tax on Citizens (Official Gazette Nos. 36/88, 8/89, 48/90, 8/91, 14/92, 7/93, 18/96)

### **Beneficiary:**

Local government

### **Tax payable by:**

Individuals, owners or users, who possess or use buildings, parts of buildings, apartments, garages and owners of ships with size at least 8 meter (not used for attending activities).

### **Basis of assessment:**

1. value of buildings or second homes (point system)

- calculation of the value :

number of points\* x value of the point/m<sup>2</sup> = value of the building/m<sup>2</sup>

value of the building/m<sup>2</sup> x useful area in m<sup>2</sup> = **value of the building**

- the value of the point is determined yearly by municipality and every year multiplied by cost of living index;

2. size (length) of ships

according to specific criteria (age, location, installation, building equipment etc.)

### **Exemptions:**

- 1. Buildings of less than 160 m<sup>2</sup>, except second homes;
- 2. Buildings used for agricultural purposes;
- 3. Business premises, used by owner or user for business activity;
- 4. Cultural or historical monuments;
- 5. Temporary exemption of 10 years for new buildings and for repaired or renewed buildings, if the value of these buildings is increased with renovation for more than 50%;
- 6. For tax payer with more than 3 family members, who live with him in his own house, the tax is decreased for 10% for 4th member and for every additional family member;
- 7. Ships of less than 8 meter long.

### **Rates:**

State decide unity tax rates, the value of the immovable property is determined by local community council.

A. (0,1 - 1%)

B. (0,20 - 1,5%)

B1. business premises (0,15 - 1,25%)

for business premises that aren't used for attending activities or aren't hired for rent, the tax rate is increased for 50%

C. annual lump-sum tax of 19.744 SIT for ship with length between 8-9 m;

for each additional meter the lump-sum amount is increased by 7.728 SIT

for every additional year of age of the ship, the tax is decreased for 5%

## **Tax on Transfer of Immovable Property**

*(DAVEK NA PROMET NEPREMICNIN)*

### **Legal base:**

Law on Tax on Transfer of Immovable property (Official Gazette Nos. 57/99)

### **Beneficiary:**

Local governments

### **Tax payable by:**

Seller of immovable property

### **Basis of assessment:**

Market value

### **Rates:**

2%

## SLO°3.5.3.

### **(Local) Charge for the Use of Building Ground**

*(NADOMESTILO ZA UPORABO STAVBNEGA ZEMLJIŠČA)*

**Legal base:**

Building ground law (Official Gazette Nos. 18/84, 32/85, 33/89, 24/92, 24/97)

For building land (vacant, constructed) is payed a substitute, which is a local revenue.

The charge is determined by local community council.

**Beneficiary:**

Local government

**Tax payable by:**

Legal persons and individuals, users or owners of the land or building/part of building.

**Basis of assessment:**

1. the vacant building land, planned for building,
2. the constructed building land, where the building is located.

**Exemptions:**

1. land and buildings used by army, church and foreign embassies;
2. for new buildings or apartments - temporary exempt for 5 years;
3. for people with low incomes - partial or full exemption.

**Rates:**

The charge amount is different according to each municipality.

## SLO°3.6.1.

### Administrative Fees

(UPRAVNE TAKSE)

#### Legal base:

Administrative fees are prescribed with Law on Administrative Fees (Official Gazette No. )

#### Beneficiary:

- State budget – for fees payable in cash, charged for costs of governmental authorities;
- Local budget – for fees payable in cash, charged for costs of local authorities;
- 70% State budget; 30% Local budget – for fees, charged in fiscal stamps and regardless what costs should be covered (local or governmental) by these fees;

#### Tax payable by:

Legal or other persons and other organisations applying for authorisation or other act of local or governmental office;

#### Basis of assessment:

- Average costs of specific governmental or local authorities' act (e.g. application authorisation, appeal, certificate from official record, certification of a copy etc.) but only if it's based on request of legal or other person or organisation;

or in some cases

- Value or quantity of the object which caused expenses of governmental or local office (only if it's based on request of legal or other person or organization);

#### Rates:

The tariff includes the general tariff for application, authorisation, appeal, etc. without prejudice to the legal nature of administrative procedure and the special tariff for the same of different acts in the specific administrative procedures (e.g. authorisation for building construction etc.)

Regarding the basis of assessment there are two possible types of rates:

AD1) Flat-rate for each governmental or local authorities' act.

AD2) Percentage of value or different flat – rates for different quantities.

## **SLO°3.6.2.**

### **Tourist Fees**

(TURISTICNA TAKSA)

**Legal base:**

Law on Promotion of Tourism (Official Gazette No. 57/98)

**Beneficiary:**

Local government

**Tax payable by:**

Tourist staying in a tourist resort

**Basis of assessment:**

A fee is from 3-11 points

**Rates:**

1 point is 14 tolars

**SLO°3.6.3.**  
**SLO°3.6.4.**

## **Communal Fees**

*(ZAKON O KOMUNALNIH TAKSAH)*

### **Legal base:**

Law on Communal fees (Official Gazette SRS No. 29/65, 5/68, 20/70, 7/72, 18/91)

### **Beneficiary:**

Local (and partly state) government

### **Tax payable by:**

User of local services

### **Basis of assessment:**

Different (e.g. square meters, etc.)

### **Rates:**

Different

**SLO°3.6.5.**  
**SLO°3.6.6.**  
**SLO°3.6.7.**

## **Motor Vehicle Registration Duties**

*(LETNO POVRACILO ZA UPORABO CEST)*

### **Legal base:**

Law on public roads

### **Beneficiary:**

State budget

### **Tax payable by:**

The owner of the vehicle

Commercially and privately used vehicles are not treated separately.

It is not possible to split the revenue into these two categories.

### **Basis of assessment:**

Motor vehicles and trailers registered in the Republic of Slovenia using public roads.

### **Exemptions:**

Vehicles using electricity as propellant exclusively, fire- fighting vehicles, ambulances, motor vehicles and trailers registred under Ministry of Internal Affairs and Defence Ministry and for motor vehicles and trailers registred under Diplomatic – Consular missions and vehicle owned by particular international organisations

### **Rates:**

Prescribed amounts related to particular groups of motor vehicles and trailers:

- Motorcycles (related to engine – ccm)
- Passanger motor vehicles and caravans (related to engine – ccm)
- Combined motor vehicles (per vehicle)
- Passenger special motor vehicles (per vehicle)
- Buses (per passenger seat)
- Trailers to personal motor vehicles (proceeding a limited gross laden weight)
- Trailers to buses (proceeding a limiter gross laden weight)
- Trucks and special trucks for specific freight (related to maximum permissible gross laden weight)
- Articulated trucks (related to total maximum permissible gross laden weight)
- Trailers to trucks and specific trailers for special freights (related to maximum permissible gross laden weight)
- Plant and machinery vehicles (per vehicle)
- Trailers to plant and machinery vehicles (per vehicle)

## SLO 3.6.8.

### **Tax on Banks and Saving Banks**

*(ZAKON O POSEBNEM DAVKU NA BILANCNO VSOTO BANK IN HRANILNIC)*

**Legal base:**

Special tax on the assets of banks and saving banks(Official gazette, No 87/97,84/98-  
Constitutional Court s decision, 40/99 and 61/99)

**Beneficiary:**

Central government

**Tax payable by:**

Banks and saving banks

**Basis of assessment:**

Taxable base is all assets of banks and saving banks.

Final tax liability is tax on the assets deducted for paid Profit tax on Legal Persons.

**Rates:**

Tax rate is 3 %, previous 2,5 %.

### **Tax on Insurance Premiums**

*(DAVEKU OD PROMETA ZAVAROVALNIH POSLOV)*

**Legal base:**

Law on Tax on Insurance Services (Official Gazette Nos. 57/99)

**Beneficiary:**

State budget

**Tax payable by:**

Insurance Companies

**Basis of assessment:**

Insurance premiums

**Rates:**

6,5%

## SLO°3.7.1.

### Environment Tax

Taxation of Carbon-Dioxide Emissions

(TAKSA ZA CO<sub>2</sub> EMISIJO)

#### Legal base:

Environmental Protection Act, OJ 32/96, 1/96

Decree on CO<sub>2</sub> Tax, OJ 68/96, 2/97, 5/97 – corr., 24/98, 65/98

#### Beneficiary:

State budget

#### Tax payable by:

1. Any person who buys fossil fuels:
  - as motor fuel for on-road, rail way or aviatic transportation,
  - as motor fuel for stationary motors and other non-road vvhicles,
  - as heating fuels for heat and electricity production.
2. Any person who incinerates organic wastes

#### Basis of assessment:

One kilogram of emitted CO<sub>2</sub> gas

#### Exemptions:

Connected with the use of mineral oils

#### Collection:

Monthly returns

#### Rates:

3 SIT (0,015 EUR) per kilogram of CO<sub>2</sub> which means:

- 6.600 SIT (33 EUR) per 1.000 liters of petrol
- 7.800 SIT (39 EUR) per 1.000 liters of gas oil
- 7.500 (37,5 EUR) per 1.000 liters of kerosene
- 3.900 SIT (19,5 EUR) per 1.00 Sm<sup>3</sup> of natural gas (30% discount included)
- 3.600 SIT (18 EUR) per 1.000 kilograms of brown coal
- 3.900 SIT (19,5 EUR) per 1.000 liters of waste oil (50% discount included) burnt in waste incineration plant, industrial furnace of in as heating fuel
- 1.500 SIT (7,5 EUR) per 1.000 kilograms of municipal waste (50% discount included) burnt in waste incineration plant
- 300 SIT (2,5 EUR) per 1.000 kilograms of hazardous waste (90% discount included) burnt in waste incineration plant

## **SLO°3.7.2.**

### **Tolls on Highways**

*(CESTNINA ZA UPORABO DOLOCENIH CEST)*

**Legal base:**

Law on public roads (Official Gazette No. 27/97)

Regulations on tolls for the use of certain roads (O.g. No. 51/97, 48/98, 48/98, 51/99, 78/99, 86/99 and 96/99)

## SLO°3.7.3.

### Taxation of Waste Water Discharges

(TAKSA ZA OBREMENJEVANJE VODE)

**Legal base:**

Environmental Protection Act, OJ 32/96

Decree on taxation of waste water discharges, OJ 41/95, 44/95, 8/96

**Beneficiary:**

State budget

**Tax payable by:**

Any person who discharges waste water into surface fresh water or coastal water

**Basis of assessment:**

One population equivalent (PE) of pollution by waste water discharges (for untreated urban waste water 1 PE is equal 50 m<sup>3</sup> of water)

**Exemptions:**

Connected with the use of polluted water

**Collection:**

Monthly installments

**Rates:**

3.600 SIT (18 EUR) per 1 PE

## **SLO°3.7.4.**

### **Local Taxes on Use of Goods**

**Legal base:**

Law on Communal fees (Official Gazette SRS No. 29/65, 5/68, 20/70, 7/72, 18/91)

**Beneficiary:**

Local government

**Tax payable by:**

User of local services

**Basis of assessment:**

Different (e.g. square meters, etc.)

**Rates:**

Different

## SLO°3.7.5.

### Payroll Tax

(DAVEK NA IZPLACANE PLACE)

#### Legal base:

Law on Wage Tax (Official Gazette Nos. 34/96 and 31/97)

#### Beneficiary

State budget

#### Tax payable by:

All legal and natural persons who pay wages and salaries to employees and are obliged to pay social security contributions under special laws.

#### Basis of assessment:

The gross amount of each wage or salary.

#### Exemptions:

Disabled persons companies are not obliged to pay wage tax.

#### Rates:

The following rates apply:

Monthly gross wage or salary (SIT)	Tax due (%)
Up to 110.000	0
110.001 to 130.000	2
130.001 to 400.000	4
400.001 to 750.000	8
Over 750.000	15

**SLO°4.**

**Social Security Contributions**

(PRISPEVKI ZA SOCIALNO VARNOST)

**Legal base:**

Law on Social Security Contributions (Official Gazette Nos. 5/96, 18/96, 34/96, 87/97 and 3/98)

Law on Pension and Disability Insurance (Official Gazette Nos.106/99)

Law on Health Care and Health Insurance (Official Gazette Nos. 9/92, 13/93, 9/96, 29/98 and 6/99)

Law on Family Receipts (Official Gazette Nos. 65/93, 71/94, 73/95 and 26/99)

Law on Employment and Unemployment Insurance (Official Gazette Nos. 5/91, 17/91, 12/92, 71/93, 2/94, 38/94 and 69/98)

**Beneficiary:**

Contributions for pension and disabled insurance are paid to the pension fund.

Contributions for medical care and sickness leave are paid to the health fund.

Contributions for unemployment insurance and maternity leave are paid to the state budget.

**Social security contributions payable by:**

Employers and employees (see rates below).

Self-employed individuals, including farmers, must contribute to social security.

**Basis of assessment:**

The amount of gross wages and other remunerations, including benefits in kind.

For self-employed the basis of assessment is the profit of self-employed person.

**Collection:**

Social security contributions are withheld by the employer.

**Rates:**

The rates to be paid by employers and employees are given in the following table:

<b>Contributions for</b>	<b>Employer (%)</b>	<b>Employee (%)</b>
pension insurance	8.85	15.50
health insurance	6.36	6.36
unemployment	0.06	0.14
maternity	0.10	0.10
injury insurance	0.53	-
<b>Total</b>	<b>15.90</b>	<b>22.10</b>

Annex 5.2. Tax Changes from 2000 onwards

Up to now the Ministry of Finance of Slovenia has not published any information about planned changes for the near future.

Annex 5.3. Taxes Abolished

SLO°3.1.2.

SLO°3.1.3.

Sales Taxes

Up to July 1, 1999, a sales tax, including excise duties, was in effect.