



Tax News

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I. ACT ON INTERVENTION MEASURES FOR THE DEVELOPMENT OF SLOVENIA (ZIURS)

On 11 May 2026, the National Assembly of the Republic of Slovenia adopted the act on intervention measures for the development of Slovenia - ZIURS, a comprehensive intervention act which, in addition to measures aimed at reducing the cost of living, introduces significant changes in the areas of taxation, employment law, pensions, and healthcare. Certain measures have an immediate impact on businesses, particularly in the segment of small enterprises, labour costs, and the VAT treatment of key goods.

Personal income tax (ZDoh-2) – changes for flat-rate taxpayers and rental taxation

A revised system of deemed expenses is introduced, with more pronounced progressive taxation depending on the level of income and the taxpayer's insurance status. The new threshold for inclusion in the system is up to EUR 150,000 of revenue for fully insured self-employed individuals and up to EUR 70,000 for others.

The taxation of rental income has been reduced from 25% to 15%, and to 5% for long-term rentals to young individuals or young families. These changes apply to tax years from 1 January 2026 onwards (including retroactively).

Changes in the field of social contributions, pensions, and employment relationships

ZIURS introduces important changes in the taxation of labour and the regulation of employment relationships. In the area of social security contributions, a so-called social cap is introduced, limiting the maximum base for the calculation of contributions to EUR 7,500 per month. The new arrangement will apply as of 1 July 2026.

In the pension system, the act introduces greater flexibility in the transition to retirement. Individuals will be allowed, upon meeting the conditions for old-age retirement, to receive a full pension while continuing to work or re-enter employment. At the same time, a new minimum contribution base is introduced for self-employed individuals and farmers with lower income. This arrangement will also apply from 1 July 2026.

ZIURS also amends employment law by changing the rules on termination of employment contracts upon fulfilment of retirement conditions. Employment may terminate automatically unless the employee expresses, in due time, an intention to continue working. In such cases, different forms of continued engagement are possible, including uninterrupted employment, amendment of the existing contract, or conclusion of a new contract. For employees who meet the retirement conditions at the time of entry into force of the act or will meet them by the end of 2026, a one-year transitional period is provided, during which they must regulate their status with the employer; otherwise, employment may be terminated.

VAT (ZDDV-1)

ZIURS introduces a reduced VAT rate of 5% for basic foodstuffs. The new reduced rate will apply from the first day of the second month following the entry into force of the act.

Healthcare and social regulation

ZIURS also intervenes in the areas of healthcare and social security, introducing changes to the organisation and provision of healthcare services and the rights of insured persons. Key changes include adjustments regarding the issuance of consents for healthcare professionals, which may affect workforce availability, and changes in cooperation between public healthcare institutions and private providers, with the aim of improving system efficiency. Additionally, the act amends rights and obligations under health insurance and includes changes relating to the winter allowance and long-term care, thereby affecting the broader social position of individuals and the burden on public systems.

Temporary intervention measures

The act also introduces several temporary measures aimed primarily at short-term relief of costs and administrative burdens for businesses. In the area of VAT, a reduced rate of 9.5% for energy products is temporarily introduced to mitigate the impact of high energy prices for households and businesses. Furthermore, the act postpones the application of the new Hospitality Act (ZGos-1) until 2027, thereby granting the sector additional time to adjust. An important change is also introduced in relation to employer liability, as recourse claims by the Health Insurance Institute of Slovenia (ZZZS) in cases of workplace injuries are limited, except where the damage results from intentional conduct, reducing potential financial exposure for employers.

II. VAT refunds for taxable persons from third countries

Taxable persons not established in the European Union may, under certain conditions, claim a refund of Slovenian VAT until 31 July 202 for the year 2025. The key risk lies in the deadline for submitting the claim, as failure to meet it generally results in the loss of the right to a refund.

The right to a refund may be exercised by taxable persons who meet the following conditions:

- they do not have a registered seat, fixed establishment, or residence in the EU,
- they have not carried out taxable transactions in Slovenia, except in limited cases where legislation provides for exceptions (e.g. certain services subject to the reverse charge mechanism).

Scope of the refund

Taxable persons may claim a refund of VAT which was:

- charged on the supply of goods and services in Slovenia,
- charged upon importation of goods into Slovenia.

III. Submission of personal income tax return (Doh-Odm)

By 31 July, taxpayers must submit a personal income tax return (Doh-Odm) if they have not received an informative tax assessment or if the data included therein was not properly supplemented.

The obligation to file applies to taxpayers who:

- have not received an informative personal income tax assessment, or
- have received one but are aware that it should have been corrected or supplemented and failed to do so within the prescribed deadline.

Late submission or failure to submit the return may result in the accrual of late payment interest, exposure to administrative penalties (fines), and potentially additional tax liabilities in the event of subsequent findings by the tax authority.