Tax News

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forvis mazars

I. VAT REFUNDS FROM OTHER EU COUNTRIES

Until 30th September 2026, it is possible to claim a refund of VAT charged to Slovenian taxpayers in other EU Member States in 2025. Slovenian taxpayers identified for VAT purposes in Slovenia may, under the prescribed conditions, submit a request for a refund of such VAT. Claiming a refund is particularly relevant in the case of business travel expenses, trade fair activities, rental of business premises and procurement of services abroad.

As a general rule, the reimbursement period shall not be less than three calendar months and shall not exceed one calendar year, with the exception of claims relating to the remainder of the calendar year. It should be noted that individual Member States may impose additional requirements on returns in their legislation, so it is advisable to check local rules and documentation in good time.

II. CONSTITUTIONAL COURT ALLOWS REFERENDUM ON ACT ON INTERVENTION MEASURES FOR THE DEVELOPMENT OF SLOVENIA (ZIURS)

We have already presented the content of the Act on Intervention Measures for the Development of Slovenia in June edition of this newsletter. At the beginning of August, the Constitutional Court of the Republic of Slovenia ruled that the referendum on the law was admissible and annulled the decision of the National Assembly, which had previously declared the referendum inadmissible.

The decision means that the process of collecting signatures for calling a referendum can continue. The Constitutional Court held that the law also contains content that goes beyond the areas for which the Constitution does not allow for referendum decision-making, so its admissibility cannot be assessed solely through the prism of tax provisions.

For the economy and taxpayers, the decision is important mainly because it creates additional uncertainty about the timeline for the implementation of the measures envisaged in the law. Further developments will therefore make sense to monitor, as they may have an impact on the envisaged tax and other systemic changes included in the legislative package.

III. VIDA: PREPARING FOR A MAJOR REFORM OF THE VAT SYSTEM AND A SINGLE VAT REGISTRATION IN THE EU

The European Union continues to implement the VAT in the Digital Age (ViDA) package, which represents one of the biggest changes to the VAT system in recent decades. The aim of the reform is to increase the efficiency of VAT collection, reduce tax fraud and simplify business operations in the European single market. The reform will be introduced gradually until 2035, with the first changes coming into force as early as 2027.

For businesses, new requirements on electronic invoicing and digital reporting of cross-border transactions will be particularly important. The European Commission estimates that the digitalisation of reporting will make an important contribution to reducing administrative costs and more effective control of VAT liabilities.

The concept of Single VAT Registration is also an important part of the reform. The measure aims to reduce the number of cases in which businesses have to register for VAT in several Member States.

Business operators carrying out cross-border supplies of goods and services will be able to comply with certain obligations through a single reporting system, which should reduce administrative burdens and compliance costs.

Although the full implementation of the reform is still a few years away, it makes sense for companies to assess the impact of the changes on ERP systems, invoicing processes and internal tax reporting today, as the necessary adjustments will often require a longer preparation period.

IV. DAC9 AND THE GLOBAL MINIMUM TAX (PILLAR TWO): A NEW ERA OF TAX REPORTING

EU Member States continue to introduce rules related to the global minimum tax (Pillar Two), with DAC9 Directive also playing an important role. This introduces a standardised collection and automatic exchange of information between the tax authorities of the Member States regarding the calculation of the so-called top-up tax.

In July, the European Commission published a new set of procedures due to the incomplete implementation of some European rules, including DAC9, which indicates that the area of reporting and data sharing will be under special supervision of the European institutions in the coming years.

This increases the importance of the quality and harmonisation of tax data for multinational groups. Practical challenges arise mainly in determining the effective tax rate by individual jurisdictions, collecting data from various information systems and preparing reports for the purposes of the GloBE rules.

The Financial Administration of the Republic of Slovenia is also continuing to adapt the electronic forms for calculating the minimum tax in order to make it easier for taxpayers to meet their new obligations. Although this is a relatively new area, it is increasingly evident that successful implementation of the Pillar Two rules will require close collaboration between tax, accounting, and IT functions within the teams.