Tax News

September 2026

I. EU PAY TRANSPARENCY DIRECTIVE: WHAT'S IN STORE FOR EMPLOYERS?

With Directive (EU) 2023/970, the European Union aims to strengthen the implementation of the principle of equal pay for equal work or work of equal value. The Directive introduces a series of measures to increase the transparency of pay systems, reduce the gender pay gap and enforce employees' rights more effectively. Member States should transpose the Directive into national law by 7 June 2026.

Although the deadline for implementation has already passed, Slovenia has not yet completed the transposition of the directive into local legislation at the time of the preparation of this contribution. Draft legislation was prepared in 2026, but the final regulation has not yet been adopted. Therefore, employers do not have to introduce new procedures for the time being, but they will most likely become part of national legislation in the future.

Among the most important innovations are the right of candidates to information about the starting salary or salary range, the prohibition of asking about a candidate's past salary, greater access to information on salary systems and the right of employees to information about the average salaries of employees performing the same work or work of equal value. The directive also introduces mandatory reporting on the gender pay gap for larger employers.

The first reporting is expected to be made by the largest employers as early as 2027. Employers with 250 or more employees will have to report the pay gap annually, while employers with 150 to 249 employees will have to report annually. The obligation will later be extended to employers with 100 to 149 employees. If an unjustified pay gap of more than 5% is identified, additional corrective measures will be required.

Although the Slovenian implementation has not yet been completed, it makes sense for companies to review their wage systems, job descriptions and criteria for determining salaries and promotions. Particular attention should be paid to the question of whether the differences in pay between comparable jobs are objectively justified and properly documented. In this way, employers will be significantly better prepared for the new requirements once they are formally incorporated into Slovenian law.

II. THE PROCEDURE FOR CALLING A REFERENDUM ON THE INTERVENTION LAW CONTINUES

In the continuation of the developments reported in the June and August edition of this newsletter, the collection of signatures for the call of a legislative referendum on the Act on Intervention Measures for the Development of Slovenia began on 1 September. The initiators of the referendum must collect at least 40,000 certified signatures of voters by 5 October.

The collection of signatures began after the decision of the Constitutional Court of the Republic of Slovenia, which annulled the decision of the National Assembly on the inadmissibility of the referendum. Thus, the referendum process continues in the phase of gathering support for its calling.

For the economy and taxpayers, the timeline of the further legislative procedure remains crucial. Since the Act contains numerous measures in the field of taxes, contributions, standardized taxation, the labour market and social insurance, its further status will be important for business planning and monitoring future legislative changes. Therefore, we recommend that interested stakeholders continue to monitor developments in the coming months.

III. THE DEADLINE FOR VAT REFUNDS FROM OTHER EU MEMBER STATES IS APPROACHING

The deadline for submitting a claim for VAT paid in 2025 is 30 September 2026. Slovenian taxpayers identified for VAT purposes in Slovenia can claim a refund of VAT charged to them on the purchase of goods or services in other EU Member States, provided that they meet the conditions for a refund in a particular Member State.

It is recommended that companies verify any unenforced claims in a timely manner and provide appropriate documentation. As a general rule, claims relate to a period of at least three months and a maximum of one calendar year. For companies operating in international markets, claiming refunds in a timely manner can present an important opportunity to optimise cash flow and reduce tax costs.

IV. CASE LAW: TAX CONSEQUENCES OF LOANS TO MEMBERS UPON DISSOLUTION OF A COMPANY

In its judgment X Ips 35/2025, the Supreme Court of the Republic of Slovenia addressed the issue of tax treatment of a company's claims against shareholders in the event of the company's dissolution under an expedited procedure without liquidation. The court clarified that the liquidation of a company does not dissolve its assets, but pass to the shareholder. If the assets also include the company's claims against a shareholder, these may be terminated due to the merger of the creditor and debtor positions (so-called confusion), which may have significant tax consequences.

The decision is particularly relevant for shareholders who have open loan relationships with their companies, as it confirms that when closing companies, in addition to the corporate and accounting effects, it is also necessary to carefully examine the potential consequences in the area of taxation of income from capital or hidden distributions of profits. The judgment thus represents an important warning that the seemingly administratively simple procedure of winding up a company may lead to unexpected tax effects.