



Tax&Legal Highlights

Slovenia

Inclusion of distance sales into Intrastat reporting and increase of exemption thresholds

Statistical Office of the Republic of Slovenia has published new rules that apply to data collection for the Intrastat purposes as of 1 January 2018 onwards.

With the introduction of new rules, the scope of transactions that are subject to Intrastat reporting was broadened and now also includes distance sales. Therefore, the reporting units must include the value of goods sold at distance in their Intrastat reports for the reporting periods from January 2018 onwards.

The reporting units are obliged to report distance sales of goods to and from Slovenia as follows:

- Distance sales from Slovenia

A supplier, who is VAT registered in Slovenia and performs distance sales of goods to customers in other Member States, who are non-taxable persons, is liable to account for Slovene VAT on such sales until the value of the sales reaches the threshold, which applies in that other Member States.

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Once the value of the supplier's distance sales exceeds the threshold, the supplier is obliged to VAT register in that other member state and account for VAT at the rates applicable there.

Such supplier, who is simultaneously included into Intrastat reporting due to exceeded Slovenian threshold for dispatches of goods, is obliged to include the value of distance sales in the Intrastat report as dispatches of goods from Slovenia to other EU member states.

- Distance sales to Slovenia

In accordance with existing local VAT rules, a supplier from other EU Member State, who performs distance sales of goods to Slovenia in excess of 35.000 EUR in one calendar year, must generally register for VAT in Slovenia and account for local VAT.

Foreign suppliers, which exceed both the threshold for VAT registration in Slovenia (i.e. 35.000 EUR) as well as the threshold for Intrastat reporting (i.e. 140.000 EUR), are as of 1 January 2018 obliged to include the value of such sales in its Slovene Intrastat report as arrivals of goods to Slovenia.

Increase of exemption threshold

An additional change was introduced in terms of the threshold for inclusion in Intrastat reporting. Namely, as of January 2018, the exemption threshold for dispatches of goods was increased to 220.000 EUR (previously 200.000 EUR) and 140.000 EUR for arrivals of goods (previously 120.000 EUR).

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