



## Tax&Legal Highlights

### Slovenia

#### VAT Act amendments adopted

**Slovenian Parliament adopted amendments to the VAT Act, which shall enter into force on 1 January 2019.**

The amendments to the VAT Act include:

- implementation of provisions of Council Directive (EU) 2016/1065 of 27 June 2016 amending Directive 2006/112/EC as regards the treatment of vouchers;
- implementation of provisions of Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods, namely in the provision of telecommunications services, broadcasting services and electronically supplied services to non-taxable persons.
- abolishment of the statement on the choice of taxation for real estate transactions and the notification of the choice for the taxation of investment gold.
- changes regarding the determination of pro-rata percentage.

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## **CIT Act amendments adopted**

**In order to transpose certain provisions of Council Directive (EU) 2016/1164 of 12 July 2016 into national legislation Slovenian Parliament adopted amendments to the CIT Act as well.**

Slovenian Parliament adopted amendments to the CIT Act, which include implementation of certain provisions of Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market. The amendments include implementation of general anti-abuse rule and controlled foreign company rules and shall enter into force on 1 January 2019.

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