



# Tax Agenda Slovenia

February 2025

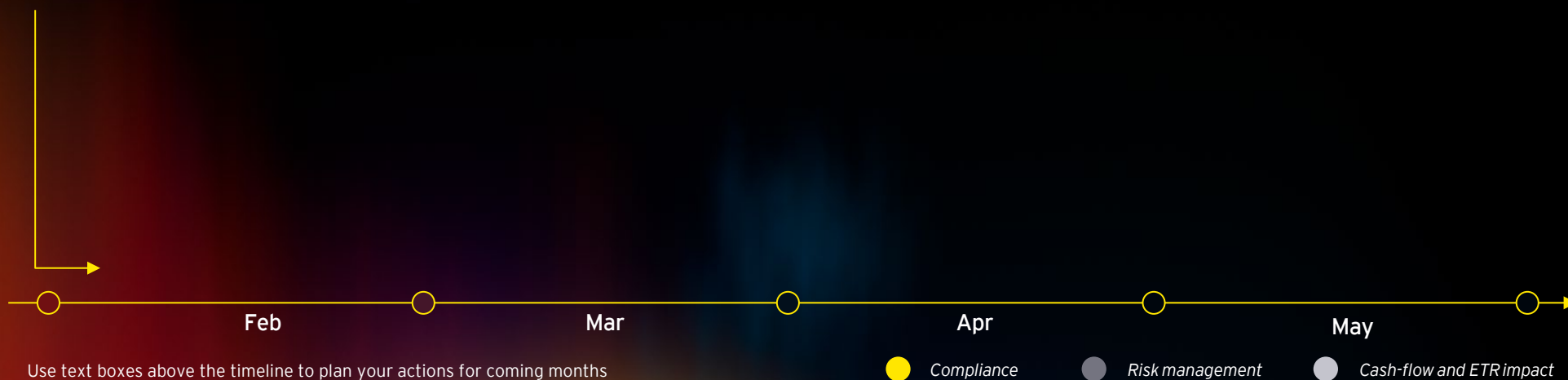


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No.	Fact	Action		
1	<p><b>Limitations to tax base reduction</b></p> <p>A general limitation of tax base reduction after utilization of tax reliefs and tax losses carried forward applies in Slovenia. The maximum reduction of the tax base from tax allowances and the tax losses carried forward is limited to 63% of the tax base for a tax period, which results in an effective minimum corporate tax rate of 7%.</p>	Keep the limitation of the tax base in mind planning for various tax reliefs in the next years since not all of them can be carried forward and should be utilized in the year when they occur.	●	●
2	<p><b>Taxation of employee equity compensation schemes</b></p> <p>Tax authorities have increased their focus on employee equity compensation schemes, such as stock options or restricted stock awards from abroad in recent years. Due to specific reporting procedures of such income in Slovenia, and whether or how social security contributions and taxes were paid, this has become one of their main focuses.</p>	Review and verify if tax reporting of such awards is implemented correctly within your company.	●	●
3	<p><b>Transfer pricing inspections</b></p> <p>Amount of TP inspections keeps increasing over the years. Inspections usually relate to intragroup services, intercompany loans, business restructurings and long-term tax losses.</p>	Take a proactive approach to transfer pricing policy and documenting of related party transactions. Check if you need any additional support related to any of the relevant areas.		●



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4	<p><b>Proposal of Act on the exchange of electronic invoices and other electronic documents</b></p> <p>Ministry of Finance submitted for interdepartmental coordination and to the Government Office for Legislation the Proposal for the Act on the Exchange of Electronic Invoices and Other Electronic Documents (ZIERDED), which would introduce mandatory B2B exchange of electronic invoices and the reporting of e-invoices to tax authorities. It introduces an exception from the obligation to issue invoices for sales through vending machines, while simultaneously requiring the reporting of sales data to the tax authority in a manner consistent with the existing tax verification system. The law also specifies the data that must be reported to the tax authority before starting sales through vending machines and establishes the procedure for this reporting, ensuring an electronic connection between each vending machine and the tax authority.</p>	<p>Review and take into account what are the possible obligations of the company.</p> <p style="text-align: right;">● ●</p>
5	<p><b>Amendments to Value Added Tax regulations</b></p> <p>This Act transposes into Slovene legal system Directive 2020/285/EU of the special scheme for small enterprises and Council Directive (EU) 2022/542 of 5 April 2022 amending Directives 2006/112/EC and (EU) 2020/285 as regards rates of value added tax.</p>	<p>Review and take into account what are the possible obligations of the company.</p> <p style="text-align: right;">● ●</p>
6	<p><b>Amendments to Procedural Tax regulations</b></p> <p>Among the changes in the scope of amendments to the Tax Procedure Act (ZDavP-2) is the reduction of the deadline for issuing binding ruling from six to three months, which will expedite the process of informing taxpayers about the tax treatment of their transactions. Also the deadline for submitting comments on the minutes of tax audit prepared by the tax authority after the completion of a tax inspection has been extended. Furthermore, withholding agent definition was broadened and may impact reporting of Slovenian employers concerning employees' income received abroad</p>	<p>Review and take into account what are the possible obligations of the company.</p> <p style="text-align: right;">● ●</p>

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7	<p><b>The Act Amending the Corporate Income Tax Act Amendments to Corporate Tax regulations</b></p> <p>Amendments to the Corporate Income Tax Act (ZDDPO-2) include the possibility of reducing the tax base due to losses from previous tax periods is limited to five years, and the absolute limit for recognizing interest for tax purposes is increased to EUR 3,000,000. Furthermore, the amendments allow for the transfer of the unused portion of the tax relief for investments in digital and green transition to the next five tax periods.</p>	<p>Review and take into account what are the possible obligations of the company.</p> <p style="text-align: right;">● ●</p>
8	<p><b>Amendments to Personal Income Tax regulations</b></p> <p>Amendments to the Income Tax Act (ZDoh-2) introduce more favorable tax treatment for employees of innovative start-up companies, changes in the taxation of benefits such as electric vehicles and bicycles, and special allowances for new residents. Among the significant changes is the exemption from income tax for certain types of compensation for non-material damage.</p> <p>Income from employment in the form of shares or interests in an entity, will not be increased by the tax withholding coefficient, provided that the taxpayer informs the tax authority in the tax withholding calculation, which based on this notification determines the advance payment of personal income tax or personal income tax with the decision.</p>	<p>Review and take into account what are the possible obligations of the company.</p> <p style="text-align: right;">● ●</p>

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