



Slovenia

VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	22
Reduced	9.5
Increased	n/a

General	In principle, for each supply of goods or services rendered by a taxable person to another taxable person a proper invoice must be issued. The invoice for prepayments is obligatory as well.
Specifics	n/a
Language of the invoices	n/a
Invoices in foreign currency	Invoices can be issued in any currency. For VAT compliance purposes the amounts must be converted accordingly into EUR. The conversion into EUR must be made at the middle exchange rate published by the Bank of Slovenia at the time of supply of goods or service.

Invoicing Requirements
Date of issue
Sequential invoice number
Name and address of supplier
EU-VAT-ID-No. of supplier
Name and address of customer
EU VAT-ID-No. of customer for intra-Community supplies
Date of supply of goods/services/payment if different from invoice date
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
VAT amount
VAT amount in local currency of place of supply obligatory
Amount or percentage of granted discounts
Indication that invoice relates to intra-Community supply
Reference to provision in local legislation in case of intra-Community supplies or alternatively reference to provision in EC-Directive in case of intra-Community supplies
Indication that reverse charge applies
Indication that supply is VAT exempt
Reference to provision in local legislation in case of VAT exemption or alternatively reference to provision in EC-Direktive in case of VAT exemption

Remarks on invoices	
intra-Community supplies	Oprosceno v skladu s 52/1 clenom ZDDV-1
Triangulation	Obrnjena Davčna obveznost
Reverse Charge	Obrnjena Davčna obveznost
Export of goods to non-EU countries	Oprosceno v skladu s 46/1 clenom ZDDV-1
Self-billing	Samofakturiranje

Invoices for small amounts	
Invoicing Requirements	For invoices up to 100 € simplified requirements apply
	Date of issue
	Name and address of supplier
	Name and address of customer
	Quantity of goods supplied/services rendered
	VAT amount

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	No
Meals (for own staff) during a business trip	No
Transportation costs (bus, train)	Yes
Taxi	No
Rental car	No
Fuel costs for passenger cars (gas, diesel etc.)	No
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	No
Gifts (for third parties, e.g. customers etc.)	Yes, only up to 20 €