

In accordance with Article 50(4) and Article 54(3) of the Value Added Tax Act (Official Gazette of the Republic of Slovenia Nos. 13/11 – official consolidated text, 18/11, 78/11, 38/12, 83/12, 86/14, 90/15, 77/18, 59/19, 72/19, 196/21 – ZDOsk, 3/22, 29/22 – ZUOPDCE, 40/23 – ZDavPR-B, 122/23 and 104/24) and Article 17(8) of the Excise Duty Act (Official Gazette of the Republic of Slovenia Nos. 47/16, 92/21, 192/21, 140/22 and 38/24), the Minister of Finance issues the following

R U L E S

on the terms and methods of tax exemption for diplomatic missions, consular posts, agencies and bodies of the European Union and international organisations in compliance with treaties binding on the Republic of Slovenia

I GENERAL PROVISIONS

Article 1 (Contents)

(1) These Rules lay down the terms and methods for claiming tax exemption for goods and services for the purposes referred to in Article 50(1)(6), (6a), (7), (8) and (8a) of the Value Added Tax Act (Official Gazette of the Republic of Slovenia Nos. 13/11 – official consolidated text, 18/11, 78/11, 38/12, 83/12, 86/14, 90/15, 77/18, 59/19, 72/19, 196/21 – ZDOsk, 3/22, 29/22 – ZUOPDCE, 40/23 – ZDavPR-B, 122/23 and 104/24; hereinafter: ZDDV-1), in Article 54(1)(a), (aa) and (b)–(f) of the ZDDV-1 and in Article 17(1) of the Excise Duty Act (Official Gazette of the Republic of Slovenia Nos. 47/16, 92/21, 192/21, 140/22 and 38/24; hereinafter: ZTro-1), and regulate the terms and methods of claiming exemptions for the implementation of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1), as last amended by Council Implementing Regulation (EU) 2022/432 of 15 March 2022 amending Implementing Regulation (EU) No 282/2011 as regards the VAT and/or excise duty exemption certificate (OJ L 88, 16.3.2022, p. 15; hereinafter: Council Implementing Regulation (EU) No 282/2011).

(2) For the purposes of these Rules, a tax shall be deemed to be value added tax (hereinafter: VAT) in accordance with the law governing value added tax and excise duties in accordance with the law governing excise duties.

(3) Eligibility for tax exemption on motor vehicles, import duties and tax exemptions based on treaties shall be attested by legal acts issued on the basis of these Rules.

Article 2 (Method and terms for claiming tax exemption)

(1) Tax exemption under these Rules shall be claimed as a refund of the tax paid.

(2) Notwithstanding the preceding paragraph, tax exemption shall be claimed as a direct exemption in respect of:

- Purchase and finance lease of a means of transport;
- Purchase and finance lease of immovable property for official use, where reciprocity has been established;
High-value purchases for official use that is linked to investments in immovable property;
- Contractual or subscription arrangements for utility connections linked to official or residential premises and to entitled persons referred to in these Rules, including subscription arrangements for mobile services;

- Purchase of energy products used as motor fuel; and
- Import of goods for official use and for personal use upon relocation, when entitled persons first assume their duties in Slovenia.

(3) Paragraphs (1) and (2) shall not apply where the method of exemption is governed by treaties or international agreements to which Slovenia is a party.

(4) The exemption from tax charged on the purchase of goods and services is available to taxable persons identified for VAT purposes in Slovenia. The exemption from excise duty can only be claimed if the VAT exemption is claimed at the same time.

II DIPLOMATIC MISSIONS AND CONSULAR POSTS IN THE REPUBLIC OF SLOVENIA, AGENCIES AND BODIES OF THE EUROPEAN UNION BASED IN THE REPUBLIC OF SLOVENIA AND INTERNATIONAL ORGANISATIONS THAT ARE BASED OR HAVE A MISSION IN THE REPUBLIC OF SLOVENIA

Article 3 (Entitled persons in Slovenia)

(1) Tax exemption on goods and services for official use may be claimed, as set out in the terms under these Rules, by the following:

1. Diplomatic missions and consular posts in Slovenia;
2. Agencies, bodies or representations of the European Union in Slovenia which are subject to the Protocol on the Privileges and Immunities of the European Union (OJ C 202, 7.6.2016, p. 269; hereinafter: Protocol) within the scope and pursuant to the terms under the Protocol and agreements on its implementation or seat agreements;
3. International organisations or missions of international organisations in Slovenia, if so stipulated under treaties to which Slovenia is a party.

(2) Tax exemption on goods and services for personal use may be claimed, as set out in the terms under these Rules, by the following:

1. Diplomatic agents of the diplomatic missions under item 1 of the preceding paragraph and family members forming part of their households, provided that they do not have Slovenian citizenship or permanent residence in Slovenia;
2. Consular officers, except honorary consular officers, and family members forming part of their households under item 1 of the preceding paragraph, provided that they do not have Slovenian citizenship or permanent residence in Slovenia;
3. Members of the diplomatic staff of the agencies and bodies of the European Union under item 2 of the preceding paragraph and family members forming part of their households in Slovenia, provided that they do not have Slovenian citizenship or permanent residence in Slovenia, within the scope and pursuant to the terms under the Protocol and agreement on its implementation or seat agreement to which Slovenia is a party;
4. Members of the diplomatic staff of the international organisations or the missions of international organisations under item 3 of the preceding paragraph and family members forming part of their households, provided that they do not have Slovenian citizenship or permanent residence in Slovenia, if so stipulated under the treaties to which Slovenia is a party;
5. Members of the administrative and technical staff of the diplomatic missions and consular posts, except members of the consular staff of consular posts headed by honorary consular officers, provided that they do not have Slovenian citizenship or permanent residence in Slovenia;

6. Members of the administrative and technical staff of the agencies and bodies of the European Union under item 2 of the preceding paragraph, provided that they do not have Slovenian citizenship or permanent residence in Slovenia, within the scope and pursuant to the terms under the Protocol and agreement on its implementation or seat agreement to which Slovenia is a party;

7. Members of the administrative and technical staff of the international organisations or the missions of international organisations under item 3 of the preceding paragraph, provided that they do not have Slovenian citizenship or permanent residence in Slovenia, if so stipulated under treaties or international agreements to which Slovenia is a party.

(3) A representation under items 2 and 3 of paragraph (1) shall also be deemed to be an office or another form of establishment of an international organisation or of the bodies of the European Union on the territory of Slovenia, whose operation has been communicated by a decision to the Government of the Republic of Slovenia.

Article 4 **(Evidence of eligibility)**

(1) The application for the issue of a Basic Tax Exemption Certificate (hereinafter: Basic Certificate) shall be filed by entitled persons referred to in the preceding Article in accordance with the law governing value added tax. The Basic Certificate may take effect no more than 30 days before its issue.

(2) The extent of the tax exemption in the Basic Certificate shall be determined by the ministry responsible for foreign affairs on the basis of the reciprocity established or the international agreement to which Slovenia is a party, at the end of the calendar year or at the time of taking up duties in Slovenia.

(3) On the date of termination of accreditation with the ministry responsible for foreign affairs, entitled persons shall lose the right to exemptions under this Chapter.

(4) The ministry responsible for foreign affairs shall immediately submit the information on the change or revocation of the validity of the Basic Certificate to the tax authority in electronic form through the eDavki system.

Article 5 **(A limit on the minimum threshold for tax exemption)**

(1) Entitled persons may claim tax exemption under this Chapter if the value of the purchased goods or services stated on an invoice, including tax, exceeds 60 euros, unless otherwise provided by treaties, implementing agreements or seat agreements. Notwithstanding the first sentence, the ministry responsible for foreign affairs may stipulate, for entitled persons from a specific country, that the required amount on the invoice, including tax, shall be higher.

(2) The value thresholds referred to in the preceding paragraph shall not apply to invoices for the purchase of energy products and electricity used as motor fuel for the means of transport of entitled persons, or to invoices issued on the basis of contractual or subscription arrangements for utility connections.

(3) The value thresholds referred to in paragraph (1) shall not apply to tax exemption on imported goods intended for official use or personal use upon relocation, when entitled persons are taking up their duties in Slovenia for the first time.

Article 6
(Limitation of tax exemption for personal use)

(1) Entitled persons under items 1–4 of Article 3(2), together with their family members, may claim VAT exemption on the purchase of goods and services up to a maximum of 3,500 euros per calendar year. Notwithstanding the first sentence, the ministry responsible for foreign affairs may stipulate, for entitled persons from a specific country, that the maximum amount of the exemption in a calendar year shall be lower. This amount does not include the purchase of the means of transport referred to in item 1 of Article 2(2), or purchases based on contractual or subscription arrangements for utility connections linked to the residential premises and entitled persons under these Rules, including subscription arrangements for mobile services referred to in item 4 of Article 2(2).

(2) Entitled persons under items 5–7 of Article 3(2) may claim VAT exemption in the first year following their arrival for duty in Slovenia, for the purchase of household items up to a maximum value of 1,200 euros, or in accordance with the provisions of a treaty to which Slovenia is a party. This amount does not include the purchases of means of transport.

(3) For the purposes of these Rules, household items shall be understood to mean items intended to meet the everyday needs of entitled persons, such as furniture, household appliances and devices and other home and household equipment, provided they do not exceed quantities normally used in a single household.

(4) Entitled persons under this Article may claim exemption from excise duty for as long as they are entitled to claim VAT exemption in accordance with the provisions of this Article.

(5) If entitled persons begin to claim tax exemption on goods and services during a given calendar year, the maximum exemption amount referred to in paragraphs (1) and (2) shall be proportionally reduced.

Article 7
**(Quantity restrictions for energy products and electricity
used as motor fuel for personal use)**

(1) In each calendar quarter, entitled persons under items 1–5 of Article 3(2) may, for personal use, claim, together with their family members, tax exemption in respect of energy products and electricity used as motor fuel, not exceeding:

- 600 litres for the first means of transport,
- 400 litres for each subsequent means of transport,
- 2,000 kWh for each electric vehicle.

(2) Exemptions referred to in the preceding paragraph shall not be included in the maximum exemption amount for the calendar year, as specified in Article 6(1) or (2). Entitled persons referred to in item 5 of Article 3(2) may claim exemption under the preceding paragraph for the entire duration of their service in Slovenia.

(3) If an entitled person begins to claim tax exemption on the goods under paragraph (1) during a given calendar quarter, the quantities under the preceding paragraph shall be proportionally reduced.

(4) If in a given calendar quarter, an entitled person fails to claim tax exemption on the entire quantities under paragraph (1), the remaining quantities may not be transferred to the next calendar quarter.

Article 8
(Suppliers in Slovenia)

A supplier of goods or service provider shall issue an invoice to entitled persons in accordance with the law regulating value added tax. In the case of a direct tax exemption, the supplier of goods or service provider must specify the number of the Direct Tax Exemption Certificate on the invoice when referring to the exemption.

Article 9
(Means of transport)

(1) For the purposes of these Rules, the term "means of transport" shall mean any means of transport intended for road use which must be registered in Slovenia in compliance with the law governing motor vehicles, and which is owned by, or held under a finance or operating lease by entitled persons.

(2) For the purposes of these Rules, "purchase of a means of transport" shall mean purchase, acquisition from another Member State, import or finance lease.

(3) Entitled persons under Article 3(1) may claim tax exemption on the purchase of a reasonable number of means of transport, as determined by the ministry responsible for foreign affairs, which shall specify the number of the means of transport in the Basic Certificate, taking into account the size of the entitled person, the scope of their duties and any other relevant circumstances, or in accordance with a treaty or seat agreement of the organisations to which Slovenia is a party, or an implementing agreement if it provides otherwise.

(4) Entitled persons under items 1 and 2 of Article 3(2), together with their family members, may, from the date of taking up their duties in Slovenia, claim tax exemption on the purchase of up to two means of transport for personal use.

(5) Entitled persons under items 3, 4, 6 and 7 of Article 3(2) may claim tax exemption on the purchase of means of transport for personal use, in accordance with the provisions of a treaty to which Slovenia is a party.

(6) Entitled persons under item 5 of Article 3(2) may, within twelve months of arriving in Slovenia to take up their duties, claim tax exemption on the purchase of one means of transport for personal use.

(7) Notwithstanding the provisions of paragraphs (3)–(6), entitled persons may claim tax exemption in the following cases:

1. The tax-exempted vehicle has been destroyed; or
2. The tax-exempted vehicle has been stolen and a competent police directorate has issued an official report, provided that the vehicle has not been found within two months of the reported theft.

(8) A means of transport shall be deemed to be destroyed if its value has been reduced by more than 70 percent. The destruction of a means of transport must be substantiated by an official report issued by the competent police directorate, as well as a report prepared by an authorised expert. The report must also state the percentage reduction in the value of the means of transport.

Article 10
**(Quantity restrictions for energy products and electricity used as motor fuel,
alcohol and alcoholic beverages and tobacco products for official use)**

(1) For each calendar quarter, entitled persons under Article 3(1) may claim, for official use, tax exemption on the following:

1. Energy products used as motor fuel for means of transport registered in the name of an entitled person, not exceeding:

- 1,500 litres for the first means of transport,
- 600 litres for each subsequent means of transport,
- 4,000 kWh for each electric vehicle;

2. Alcohol and alcoholic beverages, not exceeding:

- 90 litres of wine, maximum 60 litres of which sparkling wine,
- 120 litres of beer,
- 20 litres of other alcoholic beverages;

3. Tobacco products, not exceeding:

- 50 cigarillos,
- 30 cigars,
- 1,000 cigarettes,

(2) If an entitled person begins to claim tax exemption on the goods under paragraph (1) during a given calendar quarter, the quantities referred to in the preceding paragraph shall be proportionally reduced.

(3) If, in a given calendar quarter, an entitled person fails to claim tax exemption on the entire quantities under paragraph (1), the remaining quantities may not be transferred to the next calendar quarter.

Article 11

(Tax refund)

(1) Under the present Article, entitled persons may claim tax refund on goods and services purchased in Slovenia.

(2) Entitled persons shall submit a tax refund claim (hereinafter: refund claim) electronically via the eDavki system.

(3) In addition to the identification details of the entitled person, the refund claim shall contain the following information:

1. Number of the Basic Certificate,
2. Period to which the claim relates,
3. Invoice number,
4. Date of issue of the invoice,
5. VAT identification number and details (name and head office) of the supplier of goods or service provider,
6. Type, quantity and value of goods or services,
7. Taxable amount,
8. VAT amount, where applicable,
9. Type, quantity and value of excisable products,

10. In the case of alcohol and alcoholic beverages, type, quantity, value and alcoholic strength by volume, indicated by '% vol',

11. An indication that a refund of excise duty is also being claimed.

(4) At the request of the tax authority, the entitled person shall attach, via the eDavki system, the invoices on the basis of which tax refund is claimed.

(5) Entitled persons may submit a refund claim for a period of at least one calendar quarter and for a period of up to one calendar year. Quarterly claims must be submitted no later than 60 days after the end of the relevant calendar quarter, while annual claims must be submitted by 30th June of the current year for the preceding year.

(6) If an entitled person claims a refund for utility connections referred to under item 4 of Article 2(2), in accordance with Article 2(3), the refund claim must be accompanied, in addition to the invoices, by a document proving their ownership or tenancy of the premises, the contract with the operator indicating the number of each connection and an invoice identifying the entitled person and each individual connection.

(7) If an entitled person claims direct tax exemption on goods and services referred to in Article 2(2), they shall not be entitled to a tax refund for the same goods and services during the validity period of the Direct Tax Exemption Certificate.

Article 12

(Tax refund procedure with the tax authority)

(1) The tax authority shall serve its decision on the refund claim on entitled persons via the eDavki system.

(2) The refund shall be transferred to the entitled person's transaction account. Where the entitled person has indicated a transaction account abroad, any transfer costs shall be borne by the entitled person.

Article 13

(Direct tax exemption)

(1) Entitled persons shall submit a direct tax exemption claim (hereinafter: direct exemption claim) electronically via the eDavki system. In addition to the identification details of the entitled person, the claim shall contain the following information:

1. An indication of whether the exemption is claimed for personal or official use,
2. Number of the Basic Certificate,
3. Manner in which direct exemption is claimed (one-off or periodic),
4. Details of the supplier of goods or service provider (VAT identification number, name, registered office),
5. Type of goods or services for which the exemption is claimed,
6. Number of document on the basis of which direct exemption is claimed,
7. Taxable amount,
8. VAT amount, where applicable,
9. Type, quantity and value of products subject to excise duty; in the case of alcohol and alcoholic beverages, type, quantity, value and alcoholic strength by volume, indicated by '% vol'.

(2) Entitled persons shall attach a *pro forma* invoice, offer, contract, invoice, or a similar document to the claims for the issuance of a direct tax exemption certificate via the eDavki system.

(3) The tax authority shall process the application within five working days from the receipt of a complete direct exemption claim. The decision shall be served on the entitled persons via the eDavki system.

(4) If an entitled person has applied for direct tax exemption for utility connections referred to in item 4 of Article 2(2), or for fuel referred to in item 5 of Article 2(2), they shall attach to the claim a document proving ownership or lease of the premises, a contract with the operator specifying the number of the connection, and an invoice addressed to the claimant for that connection, or the registration certificate for the means of transport.

(5) The tax authority may grant direct tax exemption for contractual or subscription arrangements relating to invoices issued within a given calendar year, for a period not exceeding one calendar year.

(6) The tax authority may grant direct tax exemption on the basis of proforma invoices or offers attached to the direct exemption claim. The period for which direct exemption may be claimed shall not exceed the validity period of the proforma invoice or offer, or a period of 30 days from the date of its issuance.

(7) To claim direct exemption, the entitled person must present to the supplier of goods or service provider the direct certificate issued by the tax authority.

(8) The entitled person may only claim direct tax exemption where the exemption applies to all goods or services listed in the *pro forma* invoice, offer, contract or invoice.

(9) If the exemption relates to individual utility connections for leased residential or official premises, it may be claimed only if the sole user of the utility connection is an entitled person referred to in Article 3.

(10) The entitled person claiming direct tax exemption shall keep the original invoices for a period of three years from the date of purchase.

Article 14

(Purchases in other Member States of the European Union)

(1) If an entitled person under Article 3 claims tax exemption on the purchase of goods or services in another Member State of the European Union, they shall submit to the tax authority the VAT/excise duty exemption certificate set out in Annex II (hereinafter: exemption certificate) of Council Implementing Regulation (EU) No 282/2011.

(2) The entitled person may submit the exemption certificate to the tax authority in any of the official languages of the European Union. At the request of the tax authority, a list of goods or services shall be provided in the Slovenian language.

(3) The tax authority shall issue three copies of the exemption certificate: two for the entitled person and one for its own records.

Article 15

(Prohibition on alienation and payment of tax)

(1) Unless otherwise provided by these Rules, tax shall be payable on the alienation of tax-exempted goods under these Rules where alienation occurs within three years from the date of purchase or from the date of the first registration of the means of transport in Slovenia. Alienation shall be deemed to include lending, hiring out or transferring, either against payment or free of charge, providing as security, and exporting or taking out of Slovenia as movable property.

(2) If an entitled person alienates the goods before the expiry of the period referred to in paragraph (1), they shall report such alienation to the competent tax authority, which shall determine any tax liability.

(3) Where a tax liability arises, the entitled person under the preceding paragraph shall be liable for the payment of tax. The taxable event shall be deemed to occur at the moment of alienation. The taxable amount shall be determined in accordance with the law governing VAT.

(4) Notwithstanding paragraphs (1) and (2), tax shall not be payable where the alienation in Slovenia results from a sale between entitled persons under these Rules, from the official early recall or death of the entitled person, or where the goods have been alienated by a family member of the entitled person who ceases to reside in Slovenia due to such early recall or death, as notified to the tax authority by the ministry responsible for foreign affairs.

(5) Where the ministry responsible for foreign affairs determines that, due to reciprocity, a different period should apply to the prohibition of alienation under paragraph (1), it shall issue an appropriate certificate to the entitled person.

(6) Alienation under paragraph (1) shall not apply to gifts with a value not exceeding 60 euros where such gifts are given by entitled persons under Article 3(1) to other entitled persons under Article 3, or to other persons.

**III DIPLOMATIC MISSIONS AND CONSULAR POSTS IN ANOTHER MEMBER STATE
OF THE EUROPEAN UNION, AGENCIES AND BODIES OF THE EUROPEAN UNION BASED
IN ANOTHER MEMBER STATE AND INTERNATIONAL ORGANISATIONS
THAT ARE BASED OR HAVE A MISSION IN ANOTHER MEMBER STATE**

**Article 16
(Claiming exemptions)**

Diplomatic missions and consular posts in another Member State of the European Union, and for personal use of their staff, within the scope as recognised by the host State, agencies or bodies of the European Union based in another Member State and subject to the Protocol, within the scope and pursuant to the terms under the Protocol or seat agreements, and for personal use of their staff, but only up to the quantities that do not cause competition distortion, and international organisations that are based or have a mission in another Member State of the European Union, and for personal use of their staff, within the scope and pursuant to the terms under the treaties to which Slovenia is a party, may claim tax exemption on the purchase of goods and services in Slovenia that are directly connected with the discharge of their official duties in another Member State and intended for the use at the place of their service.

**Article 17
(Tax refund)**

(1) The entitled person under the preceding Article shall submit a refund claim to the tax authority and enclose the exemption certificate approved by the competent authority of the host State. The refund claim must be accompanied by original invoices. In case of a refund claim for energy products and electricity used as motor fuel, the entitled person shall enclose a copy of the valid registration certificate for the means of transport registered in the host State.

(2) The refund claim shall include the number of the exemption certificate and the details as listed in Article 11(3), except the number of the Basic Certificate. The entitled person may submit a refund claim within six months of the date of the invoice for the goods purchased or services provided.

Article 18
(Procedure with the tax authority)

- (1) The tax authority shall mark each submitted invoice and shall return it to the claimant.
- (2) Once the refund claim has been approved by the tax authority, the refund based on that claim shall be transferred to the entitled person's transaction account indicated in the refund claim. Where an entitled person holds a transaction account abroad, they shall bear any transfer costs.

Article 19
(Direct exemption)

- (1) Entitled persons under Article 16 may claim direct tax exemption on the purchases referred to in item 1 of Article 2(2) if they submit to the supplier of the goods an exemption certificate approved by the competent authority of the host State.
- (2) Suppliers of goods shall keep a copy of the certificate from the preceding paragraph in their books together with a copy of the invoice.

Article 20
(Specifics relating to the completion of the exemption certificate)

When tax exemption is claimed for official use and, pursuant to Article 51(2) of the Council Implementing Regulation (EU) No 282/2011, the host Member State has dispensed the recipient from the requirement to have the exemption certificate stamped in box 6; the entitled person must complete box 7.

**IV ARMED FORCES OF OTHER MEMBER STATES OF THE EU,
STATES PARTIES TO THE NORTH ATLANTIC TREATY
OR ACCOMPANYING CIVILIAN STAFF**

Article 21
(Direct tax exemption)

- (1) Notwithstanding the provisions of Article 2 of these Rules, the armed forces of the North Atlantic Treaty when participating in a joint defence effort, or the armed forces of the Member States of the European Union may, when participating in defence efforts carried out for the implementation of Union activities under the common security and defence policy (CFSP), with the exception of the Member State of destination, for the needs of their armed forces or of their accompanying civilian staff and for the supply of their canteens or canteen facilities, purchase goods or procure services from suppliers liable to VAT in Slovenia. To claim tax exemption, they shall present an exemption certificate to the supplier of the goods or service provider.
- (2) Under the present Chapter, the exemption certificate shall be approved by the competent authority of the host State of the armed forces or the accompanying civilian staff.
- (3) Under the present Chapter, entitled persons may only claim direct tax exemption if the exemption applies to all goods or services listed on the invoice.

Article 22
(Suppliers in Slovenia)

(1) The supplier of goods or service provider shall keep the exemption certificate in their books, together with a copy of the invoice.

(2) Entitled persons claiming direct exemption must keep original invoices for three years from the date of purchase.

Article 23
(Tax refund)

(1) The armed forces of the States Parties to the North Atlantic Treaty, when such forces are participating in a common defence effort, or the armed forces of the Member States, when such forces are participating in defence efforts carried out for the implementation of Union activities under the common security and defence policy (CFSP), with the exception of the Member State of destination, may claim tax refund for the needs of their armed forces or of their accompanying civilian staff, and for the supply of their canteens or canteen facilities.

(2) Entitled persons shall submit the refund claim for the tax paid in connection with purchased goods or services in Slovenia to the competent tax authority.

(3) The refund claim shall contain the number of the exemption certificate and the information referred to in Article 11(3), except for the number of the Basic Certificate. Entitled persons may submit the refund claim no later than six months after the end of the calendar year in which the invoices for goods or services were issued.

(4) The refund claim shall be accompanied by the original invoices issued by the supplier of goods or service provider in accordance with the law regulating value added tax, as well as the exemption certificate approved by the competent authority of the State of origin of the armed forces or accompanying civilian staff who participated in joint defence operations.

(5) The tax authority shall examine claims under the preceding paragraph in accordance with Article 18.

V TRANSITIONAL AND FINAL PROVISIONS

Article 24
(Claims of entitled persons and validity of the Basic Certificate)

(1) The application for the issuance of the Basic Certificate referred to in Article 4, and for the direct exemption certificate referred to in Article 9 of the Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, agencies and bodies of the European Union and international organisations in compliance with treaties binding on the Republic of Slovenia (Official Gazette of the Republic of Slovenia Nos. 141/06, 117/08, 68/09, 82/11, 109/13), submitted before 31 December 2025 and relating to the period of validity up to 31 December 2025, shall be processed in accordance with the provisions of the Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, agencies and bodies of the European Union and international organisations in compliance with treaties binding on the Republic of Slovenia (Official Gazette of the Republic of Slovenia Nos. 141/06, 117/08, 68/09, 82/11, 109/13).

(2) Basic certificates issued on the basis of the Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, agencies and bodies of the European Union and international organisations in compliance with treaties binding on the Republic of Slovenia (Official Gazette of the

Republic of Slovenia Nos. 141/06, 117/08, 68/09, 82/11, 109/13), with a validity until revoked, shall expire on 31 December 2025.

(3) A Basic Certificate issued in accordance with the provisions of Article 4(1) may take effect no earlier than 1 January 2026.

Article 25
(Expiry of validity and extension of use)

(1) Upon the entry into force of these Rules, the Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, agencies and bodies of the European Union and international organisations in compliance with treaties binding on the Republic of Slovenia (Official Gazette of the Republic of Slovenia Nos. 141/06, 117/08, 68/09, 82/11, 109/13) shall cease to apply; however, they shall remain in use until 31 December 2025.

(2) Notwithstanding the preceding paragraph, in respect of tax refund claims relating to purchases of goods and services made up to and including 31 December 2025, the Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, agencies and bodies of the European Union and international organisations in compliance with treaties binding on the Republic of Slovenia (Official Gazette of the Republic of Slovenia Nos. 141/06, 117/08, 68/09, 82/11, 109/13) shall remain in use until 31 March 2027.

(3) Upon the entry into force of these Rules, Article 84b of the Rules on the Implementation of the Value Added Tax Act (Official Gazette of the Republic of Slovenia Nos. 141/06, 52/07, 120/07, 21/08, 123/08, 105/09, 27/10, 104/10, 110/10, 82/11, 106/11, 108/11, 102/12, 54/13, 85/14, 95/14, 39/16, 45/16, 86/16, 50/17, 84/18, 77/19, 58/21, 205/21, 16/22, 82/22, 17/23, 133/23, and 112/24) shall cease to apply; however, it shall remain in use until 31 December 2025.

Article 26
(Entry into force and application)

These Rules shall enter into force on the fifteenth day following their publication in the Official Gazette of the Republic of Slovenia and shall apply as of 1 January 2026.

Klemen Boštjančič
Minister of Finance