

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 international agreements binding on the Republic of Slovenia

(unofficial consolidated text No. 4)*

I GENERAL PROVISIONS

**Article 1
(Contents)**

(1) These Rules shall stipulate the terms and methods of claiming tax exemption for goods and services intended for:

1. Official use by the diplomatic missions and consular posts in the Republic of Slovenia (hereinafter: Slovenia), and international organisations or missions of international organisations during their operation in Slovenia, and personal use by their foreign staff;
- 1.a Official use by agencies and bodies of the European Union that are based in the Republic of Slovenia and are subject to the Protocol on the Privileges and Immunities of the European Union (OJ C 83 of 30 March 2010, p. 266; hereinafter: the Protocol) within the scope and pursuant to the conditions under the Protocol and agreements on its implementation or seat agreements, but only to such an extent that does not distort competition;
2. Official use by diplomatic missions, consular posts and international organisations or missions of international organisations based in another Member State of the European Union, and personal use by their staff;
- 2.a Official use by agencies and bodies of the European Union that are based in another Member State of the European Union and are subject to the Protocol within the scope and pursuant to the conditions under the Protocol and agreements on its implementation or seat agreements, but only to such an extent that does not distort competition;

* The unofficial consolidated text 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 international agreements binding on the Republic of Slovenia shall comprise the following:

- Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, and international organisations in compliance with international agreements binding on Slovenia (Official Gazette of the Republic of Slovenia No. 141/06 of 30 December 2006);
- Rules amending the Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, and international organisations in compliance with international agreements binding on Slovenia (Official Gazette of the Republic of Slovenia No. 117/08 of 12 December 2008);
- Rules amending the Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, and international organisations in compliance with international agreements binding on Slovenia (Official Gazette of the Republic of Slovenia No. 68/09 of 28 August 2009);
- Rules amending the Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, and international organisations in compliance with international agreements binding on the Republic of Slovenia (Official Gazette of the Republic of Slovenia No. 82/11 of 17 October 2011);
- Rules amending 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 international agreements binding on the Republic of Slovenia (Official Gazette of the Republic of Slovenia No. 109/13 of 23 December 2013).

3. Official use by diplomatic missions, consular posts and international organisations or missions of international organisations based in a third country, i.e. a country that is not member of the European Union, and personal use by their staff;
- 3.a Official use by agencies and bodies of the European Union that are based in a third country and are subject to the Protocol within the scope and pursuant to the conditions under the Protocol and agreements on its implementation or seat agreements, but only to such an extent that does not distort competition;
4. Use by armed forces of other member states of the North Atlantic Treaty Organisation or civilian staff accompanying them or for supplying their messes or canteens when such forces take part in the common defence effort.

(2) The taxes under these Rules shall comprise value added tax (hereinafter: VAT) and excise duties.

(3) Eligibility for tax exemption on motor vehicles, import duties and tax exemptions on the basis of international agreements shall be attested by certificates prescribed in these Rules.

Article 2 (Method of tax exemption)

(1) Tax exemption under these Rules may be claimed through:

- Direct tax exemption;
- Tax refund.

(2) Exemption from import duties shall be claimed as direct exemption.

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 (Eligible claimants in Slovenia)

Tax exemption may be claimed under the set terms by the following:

1. Diplomatic missions and consular posts in Slovenia;
- 1.a Agencies and bodies of the European Union that are based in the Republic of Slovenia and are subject to the Protocol within the scope and pursuant to the conditions under the Protocol and agreements on its implementation or seat agreements;
2. International organisations or missions of international organisations in Slovenia, if so stipulated under international agreements binding on Slovenia;
3. Diplomatic agents of the diplomatic missions under item 1 hereof and family members forming part of their households, provided that they do not have Slovenian citizenship or permanent residence in Slovenia;
4. Consular officers, except honorary consular officers, and family members forming part of their households, provided that they do not have Slovenian citizenship or permanent residence in Slovenia;
5. Members of the diplomatic staff of the international organisations or missions of international organisations under item 2 hereof 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 international agreements binding on Slovenia;

6. Members of the administrative and technical staff of 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;
7. Members of the administrative and technical staff of international organisations or missions of international organisations, provided that they do not have Slovenian citizenship or permanent residence in Slovenia, if so stipulated under international agreements binding on Slovenia.

Article 4 (Evidence of eligibility)

(1) The eligible claimant under the preceding article shall attest to their eligibility for tax exemption under the present chapter with a General Tax Exemption Certificate (hereinafter: General Certificate) issued by the ministry responsible for foreign affairs at the request of the eligible claimant.

(2) The General Certificate shall be composed of three parts. Parts 1 and 2 shall constitute the application for a General Certificate, and shall be completed by the eligible claimant. Part 3 shall be completed by the ministry responsible for foreign affairs.

(3) The eligible claimant may submit the application for a General Certificate as of the date of their taking up duties in Slovenia or, by way of exception, two weeks prior to their taking up duties in Slovenia at the earliest, in order to ensure exemption from duties on the import of personal property. The eligible claimants who submit the application for a General Certificate a month after the date of their taking up duties in Slovenia or later may request that the General Certificate apply retroactively for the maximum period of one month before the date of the application.

(4) The General Certificate shall be issued in two copies: one for the competent customs authority and one for the eligible claimant.

(5) The General Certificate form and the instructions for its completion shall constitute Annex I to these Rules and form an integral part thereof.

(6) The ministry responsible for foreign affairs shall keep a record of the representatives of diplomatic missions, consular posts, agencies and bodies of the European Union, and international organisations or missions of international organisations authorised to sign a General Certificate.

(7) If exemption may only be recognised on the reciprocity basis, such reciprocity shall be established by the ministry responsible for foreign affairs. Reciprocity is generally established at the end of the calendar year. Changes in reciprocity established during the year shall apply as of the first day of the next quarter. The ministry responsible for foreign affairs shall regularly inform the relevant customs authorities of the reciprocity conditions established. Restrictions on or exclusion from tax exemption due to reciprocity between the sending state and Slovenia shall be stated by the ministry in an annex constituting an integral part of the General Certificate.

Article 5 (Suppliers in Slovenia)

(1) Tax exemption under the present chapter may only be claimed for goods, services or excise products purchased with suppliers identified as taxable persons for VAT purposes.

(2) A supplier shall issue an invoice to the eligible claimant in accordance with the act regulating value added tax; in case of direct exemption, the supplier shall state the number of the Direct Certificate instead of the customer's VAT identification number, and declare that VAT has not been levied.

Article 6 (Restrictions on tax exemption)

(1) An eligible claimant may claim tax exemption under the present chapter if the value of the purchased goods or services on an individual invoice exceeds EUR 60 (tax included).

(2) Notwithstanding the preceding paragraph, tax exemption may also be claimed if the value of goods or services on an individual invoice does not exceed EUR 60 in case of the purchase of engine fuel for means of transport of the eligible claimants, or if direct tax exemption is claimed on the basis of a contractual relationship for utilities supplied to official or residential premises or to the eligible claimants under these Rules who are subject to exemption.

(3) The eligible claimant under Article 3, item 6, of these Rules may, within 12 months of the date of their taking up duties in Slovenia, claim tax exemption on the purchase of household goods if the condition of reciprocity is fulfilled. The term "household goods" shall mean objects intended for the fulfilment of everyday needs of the eligible claimants, such as furniture, household appliances and other furnishings, bed linen and similar, provided that the usual quantities per household are not exceeded.

(4) Notwithstanding paragraphs (1), (2) and (5) hereof, other restrictions may be considered:

1. For the eligible claimants under Article 3, items 1, 3 and 4, of these Rules on the basis of reciprocity with the sending state;
2. For the eligible claimants under Article 3, items 1.a, 2, 5 and 7, of these Rules in accordance with the provisions of international agreements binding on Slovenia.

(5) Value restrictions under paragraph (1) hereof shall not apply to exemption for import duties on goods.

Article 7 (Means of transport)

(1) For the purpose of these Rules, the term "means of transport" shall mean any means of transport which is registered in Slovenia, owned by, or is under capital or operating lease of the eligible claimant, irrespective of whether it is intended for road, inland and maritime, or air transport.

(2) For the purpose of these Rules, the term "acquisition of a means of transport" shall mean purchase, import or capital or operating lease.

(3) The eligible claimants under Article 3, item 1, of these Rules may claim tax exemption on the acquisition of an unlimited number of means of transport for official use.

(4) The preceding paragraph shall also apply to the eligible claimants under Article 3, items 1.a and 2, of these Rules, unless otherwise provided for under an international agreement binding on the Republic of Slovenia.

(5) Notwithstanding paragraphs (2), (3) and (5)–(8) hereof, the ministry responsible for foreign affairs may determine other quantity restrictions on the basis of reciprocity or provisions of international agreements binding on Slovenia, duly informing the competent tax and customs authorities.

(6) Diplomatic agents and consular officers, except honorary consular officers, may, within the first two years of their taking up duties in Slovenia, claim tax exemption under these Rules for the acquisition of two means of transport for personal use; their family members who are of full age and form part of their households may claim tax exemption for one means of transport in the same period. Thereafter, each eligible claimant under the present paragraph may claim tax exemption on the acquisition of one means of transport every two years.

(7) The preceding paragraph shall also apply to members of the diplomatic staff of international organisations or missions of international organisations, unless otherwise provided for under an international agreement binding on Slovenia.

(8) Members of the administrative and technical staff of diplomatic missions and consular posts, except consular posts headed by honorary consular officers, may, within 12 months of the date of their taking up duties in Slovenia, claim tax exemption on the acquisition of one means of transport for personal use.

(9) Members of the administrative and technical staff of international organisations or missions of international organisations may, within 12 months of the date of their taking up duties in Slovenia, claim tax exemption under these Rules for the acquisition of one means of transport for personal use, unless otherwise provided for under an international agreement binding on Slovenia.

(10) Notwithstanding the periods under paragraphs (5)–(7) hereof, the eligible claimant may claim tax exemption prior to the expiry of the set periods:

1. If the vehicle has been destroyed, or
2. If the vehicle for which tax exemption has already been claimed was stolen, and an official report has been issued by the competent police directorate, provided that the vehicle has not been found within two months of the report of the theft.

(11) A means of transport is deemed to be destroyed if its value has been reduced by more than 70 per cent. The destruction of a means of transport shall be proven with an official report by the competent police directorate and a report by an authorised expert. The latter must also state the percentage of reduced value of the means of transport.

(12) Should the destroyed vehicle still have commercial value and should the eligible claimant wish to alienate it, they must first pay taxes on its commercial value.

Article 8
(Quantity restrictions for engine fuel)

(1) For each calendar quarter, the eligible claimant under Article 3, items 1, 1.a and 2, of these Rules may claim tax exemption on engine fuel, when their means of transport are used for official purposes; however, the quantity of engine fuel may not exceed:

- 2,000 litres for the first means of transport;
- 1,500 litres for the second means of transport; and
- 900 litres for each subsequent means of transport.

(2) For each calendar quarter, the eligible claimant under Article 3, items 3–6, of these Rules may claim tax exemption for means of transport used for personal purposes; however, the quantity of engine fuel may not exceed:

- 900 litres for the first means of transport, and
- 300 litres for each subsequent means of transport.

(3) Quantity restrictions under paragraphs (1) and (2) hereof shall not apply if they have been established on the basis of reciprocity or provisions of international agreements binding on Slovenia.

(4) If the eligible claimant chooses to claim direct tax exemption on engine fuel, they may not claim tax refund on engine fuel during the validity of the Direct Certificate.

(5) If the eligible claimant begins claiming tax exemption on engine fuel for a specific means of transport in the course of a given calendar quarter, the quantities under paragraphs (1) or (2) hereof shall be reduced proportionally.

(6) If in a given calendar quarter, the eligible claimant fails to claim tax exemption on the entire quantity of engine fuel under paragraphs (1) or (2) hereof, the remaining quantity may not be transferred to the next quarter.

Article 8.a
(Quantity restrictions for tobacco, tobacco products and alcoholic beverages)

(1) For each calendar quarter, the eligible claimant under Article 3, items 1, 1.a and 2, of these Rules may claim tax exemption on tobacco, tobacco products and alcoholic beverages for official use; however, quantities may not exceed:

- 3,600 cigarettes;
- 100 cigarillos;
- 50 cigars;
- 2 kilograms of fine-cut and other smoking tobaccos;
- 90 litres of wine, maximum 60 litres of which sparkling wine;
- 100 litres of beer;
- 40 litres of other alcoholic beverages.

(2) For each calendar quarter, the eligible claimant under Article 3, items 3–6, of these Rules may claim tax exemption on tobacco, tobacco products and alcoholic beverages for personal consumption; however, quantities may not exceed:

- 4,500 cigarettes;
- 150 cigarillos;
- 90 cigars;
- 1 kilogram of fine-cut and other smoking tobaccos;

- 60 litres of wine, maximum 30 litres of which sparkling wine;
- 80 litres of beer;
- 20 litres of other alcoholic beverages.

(3) If the eligible claimant chooses to claim direct tax exemption on tobacco, tobacco products and alcoholic beverages, they may not claim tax refund on these goods during the validity of the Direct Certificate.

(4) If the eligible claimant begins claiming tax exemption on tobacco, tobacco products and alcoholic beverages in the course of a given quarter, the quantities under paragraphs (1) or (2) hereof shall be reduced proportionally.

(5) If in a given quarter, the eligible claimant fails to claim tax exemption on the entire quantities under paragraphs (1) or (2) hereof, the remaining quantities may not be transferred to the next quarter.

(6) Quantity restrictions under paragraphs (1) and (2) hereof shall not apply if they have been established on the basis of reciprocity or provisions of international agreements binding on Slovenia.

Article 9 (Direct tax exemption)

(1) The eligible claimant may claim direct tax exemption under the present chapter if they have obtained, from a competent customs authority, a Direct Tax Exemption Certificate (hereinafter: Direct Certificate), which, together with the instructions for completion, shall constitute Annex II to these Rules and form an integral part thereof.

(2) A Direct Certificate shall be issued by the competent customs authority within two working days of receipt of a duly completed claim for direct tax exemption. A cost estimate or an offer must be enclosed to the claim.

(3) The competent customs authority shall issue a Direct Certificate in two copies: one for the eligible claimant and one for the customs authority for record purposes.

(4) To claim direct tax exemption, the eligible claimant must submit a duly completed Direct Certificate form to the supplier of goods or service provider or to the competent customs authority.

(5) If the eligible claimant obtained a Direct Certificate for specific goods or services, they may not claim tax refund on these goods and services during the validity of such Direct Certificate.

(6) The eligible claimant may claim direct tax exemption only if they claim exemption on all goods stated on the invoice.

(7) In case of excise products, direct exemption from excise duty may be claimed with excise registrants provided that VAT exemption is claimed concurrently.

(8) When direct exemption is claimed, the supplier shall:

1. Provide data on exempt supply comprising:
 - Data identifying the eligible claimant;

- Direct Certificate number;
 - Invoice number and date;
 - Type, quantity and value of goods/services; and
 - Value of exempt supply;
2. Indicate the supply subject to direct VAT exemption in the VAT-O form under item 11.

(9) An excise registrant with whom the eligible claimant has claimed direct excise exemption for excise products which had already been released for use, shall offset excise duty in the appropriate form for the monthly excise duty calculation by including the excise duty amount subject to exemption under deductible items in the excise duty calculation in accordance with the act regulating excise duties.

(10) In case of utilities for leased residential or official premises, the eligible claimant may claim direct exemption for all utilities under these Rules, provided that such utilities are only used by the eligible claimant under Article 3 of these Rules.

(11) The eligible claimant who has claimed direct exemption must keep original invoices for three years of the date of purchase.

Article 10 (Tax refund)

(1) Under the present Article, the eligible claimant may claim tax refund for goods and services purchased in Slovenia.

(2) The eligible claimant shall submit a Tax Refund Claim (hereinafter: Refund Claim) to the competent customs authority.

(3) The Refund Claim shall constitute Annex III to these Rules and form an integral part thereof.

(4) The eligible claimant may submit a Refund Claim for a minimum period of three months in a calendar year and a maximum period of one calendar year. The Refund Claim may also refer to a period shorter than three months if this period constitutes the remaining part of the calendar year. The eligible claimant may submit the Refund Claim within one year of the end of the last month to which the Refund Claim refers at the latest.

(5) The Refund Claim must be accompanied by original invoices, arranged chronologically by supplier. Exceptionally, the eligible claimant under Article 3, items 1, 1.a and 2, of these Rules may enclose copies of the relevant invoices provided that these are authenticated by their relevant authorised representative.

(6) If the eligible claimant claims tax refund for utilities in the sense of Article 9, paragraph (9), of these Rules, the Refund Claim must be accompanied by relevant invoices and a document stating the full name and address of the owner, the number of each utility connection, if applicable, and the eligible claimant for tax exemption under these Rules.

(7) If the eligible claimant claims tax refund for engine fuel for their means of transport, the fuel invoices must be attached to a copy of the relevant registration certificate, the type of engine fuel used by the means of transport concerned must be specified, and the total number of invoices referring to this fuel indicated.

Article 11
(Procedure with the customs authority)

(1) The customs authority shall mark each invoice submitted and return it to the claimant.

(2) The customs authority shall decide on the Refund Claim within 30 days of the date of receipt of the duly completed Refund Claim.

(3) Once approved by the customs authority, the refund shall be issued within 15 days of the date of service of the decision on the refund to the bank account of the eligible claimant in the Republic of Slovenia.

Article 12
(Purchases in other Member States of the European Union)

(1) If the eligible claimant under Article 3 of these Rules claims tax exemption on the purchase of goods or services in other Member States of the European Union under the terms set in the General Certificate, they shall submit to the supplier a VAT/Excise Duty Exemption Certificate (hereinafter: Exemption Certificate) of Annex II to 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 (recast) (OJ L No 77 of 23 March 2011, p. 1; hereinafter: Implementing Regulation No 282/2011/EU).

(2) The eligible claimant may submit the Exemption Certificate in any of the official languages of the European Union. At the request of the competent customs authority, they must enclose a list of goods or services in the Slovenian language.

(3) The competent customs authority shall issue the Exemption Certificate in three copies: two for the eligible claimant and one for the customs authority for record purposes. The eligible claimant shall give one copy to the supplier of goods for their records, and the second copy shall accompany the goods. If the eligible claimant claims tax exemption for excise products on the basis of the Exemption Certificate, the second copy of the Exemption Certificate must be enclosed to the printed version of the electronic excise document or another document in compliance with the act regulating excise duties.

(4) The eligible claimant must keep a copy of the Exemption Certificate from paragraph (1) hereof together with the invoice for the received goods or services no less than three years from the date of the acquisition of goods or services.

Article 13
(Prohibition of the alienation of goods)

(1) Unless otherwise stipulated by these Rules, until the tax has been paid, the goods subject to exemption under these Rules may not be alienated, given for use to other persons or used for any other purpose (hereinafter: alienation) within the three years of the date of purchase or the date of first registration of a means of transport in Slovenia.

(2) If the eligible claimant alienates the goods prior to the expiry of the period under paragraph (1) hereof, they must report this to the competent customs authority, which shall establish possible tax obligation.

(3) Notwithstanding paragraph (1) hereof, taxes shall not be paid if the alienation is a result of an official early recall or death of the eligible claimant, or if the goods have been alienated by a family member of the eligible claimant who ceases to reside in Slovenia due to an early recall or death.

(4) The prohibition of alienation under paragraph (1) hereof shall not refer to gifts in the maximum value of EUR 60 given by the eligible claimants under Article 3, items 1, 1.a, and 2, of these Rules to other eligible claimants under Article 3 of these Rules, and gifts to other persons with due regard to their functions.

(5) If the ministry responsible for foreign affairs establishes that due to reciprocity, a different time period for the prohibition of alienation under paragraph (1) hereof should apply, it shall issue to the eligible claimant an appropriate certificate.

(6) The term "other persons" under paragraph (1) hereof shall mean any person who does not form part of the household of the eligible claimant or who may not be accorded the status of the eligible claimant under these Rules.

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 14
(Direct exemption)

(1) If diplomatic missions and consular posts based in another Member State of the European Union, agencies and bodies of the European Union that are based in another Member State and are subject to the Protocol within the scope and pursuant to the conditions under the Protocol and agreements on its implementation or seat agreements, and international organisations that are based or have a mission in another Member State of the European Union or their staff purchase goods or services with suppliers identified as taxable persons for VAT purposes in Slovenia or with excise warehousekeepers in Slovenia, they may claim direct tax exemption on the basis of an Exemption Certificate, approved by the competent authority of the state in which they are based, with the supplier or service provider.

(2) Suppliers or service providers shall keep a copy of the Exemption Certificate from the preceding paragraph in their books together with the invoice, and, in case of excise products, with evidence of receipt of excise products in another Member State if these products were consigned under suspension of excise duty. Suppliers or service providers must indicate supply subject to direct VAT exemption in the VAT-O form under item 11.

(3) In case of excise products, direct exemption from excise duty may also be claimed with excise registrants provided that VAT exemption is claimed concurrently. If the supplier of excise products is not an excise registrant, only VAT exemption may be claimed.

Article 14.a
(Claiming exemption)

The eligible claimants under Article 14, paragraph (1), of these Rules, may claim tax exemption on goods and services that are directly related to their duties in another Member State.

Article 15
(Tax refund)

(1) The eligible claimants under Article 14, paragraph (1), may, in accordance with this Article, claim refund of taxes levied on goods and services purchased from taxable persons identified for VAT purposes in Slovenia.

(2) The eligible claimant shall submit the Refund Claim to the competent customs authority.

(3) The eligible claimant may submit the Refund Claim within six months of the date of the invoice for the goods purchased or services provided.

(4) The Refund Claim must be accompanied with original invoices, issued by the supplier in accordance with the act regulating value added tax, and the Exemption Certificate, approved by the competent authority of the state in which the eligible claimant is based. In case of engine fuel, the eligible claimant shall enclose a copy of the valid registration certificate for a means of transport registered in the receiving state.

Article 16
(Procedure with the customs authority)

(1) The customs authority shall mark each invoice submitted and return it to the claimant.

(2) The customs authority shall decide on the Refund Claim within 30 days of the date of receipt of the duly completed Refund Claim.

(3) Once approved by the customs authority, the refund shall be issued within 15 days of the service of the decision on the refund to the bank account of the eligible claimant indicated in the Refund Claim. If the eligible claimant is holder of a bank account abroad, transfer costs shall be covered by the eligible claimant.

Article 16.a
(Special provisions concerning the Exemption Certificate)

(1) Notwithstanding Article 14, paragraph (1), and Article 15, paragraph (4), of these Rules, the eligible claimant shall not be obliged to obtain approval by the competent authority of the state in which they are based, if it can be inferred from a relevant international agreement binding on Slovenia that the claimant is an international organisation entitled to tax exemption or refund.

(2) The preceding paragraph shall only apply if the eligible claimant claims tax exemption or refund for the official use of the international organisation concerned.

IIIa DIPLOMATIC MISSIONS AND CONSULAR POSTS IN THIRD COUNTRIES,
AGENCIES AND BODIES OF THE EUROPEAN UNION BASED IN A THIRD COUNTRY,
AND INTERNATIONAL ORGANISATIONS THAT ARE BASED OR HAVE A MISSION IN A
THIRD COUNTRY

Article 16.b
(Application of provisions *mutatis mutandis*)

Articles 14–16.a of these Rules shall apply *mutatis mutandis* to diplomatic missions and consular posts based in third countries, agencies and bodies of the European Union that are based in a third country and are subject to the Protocol within the scope and pursuant to the conditions under the Protocol and the agreements on its implementation or seat agreements, and international organisations that are based or have a mission in a third country, seeking to claim tax exemption in Slovenia in accordance with international agreements binding on Slovenia.

IV ARMED FORCES OF OTHER MEMBER STATES OF THE NORTH ATLANTIC TREATY
ORGANISATION OR ACCOMPANYING CIVILIAN STAFF

Article 17
(Direct exemption)

(1) Member States of the North Atlantic Treaty Organisation may, for the use by the armed forces or civilian staff accompanying them or for supplying their messes or canteens when such forces take part in the common defence effort, purchase goods or services with suppliers identified as taxable persons for VAT purposes in Slovenia or warehousekeepers in Slovenia with tax exemption on the basis of the Exemption Certificate.

(2) Under the present chapter, the Exemption Certificate shall be approved by the competent authority of the state from which the armed forces participating in the common defence effort or the civilian staff accompanying them, originate.

(3) In case of excise products, direct exemption from excise duty may be claimed with excise registrants provided that VAT exemption is claimed concurrently. If the supplier of excise products is not an excise registrant, only VAT exemption may be claimed.

(4) Under the present chapter, direct tax exemption may only be claimed if exemption applies to all goods indicated on the invoice.

Article 18
(Suppliers in Slovenia)

(1) Tax exemption under the present chapter may only be claimed for goods, services or excise products purchased with suppliers identified as taxable persons for VAT purposes.

(2) The supplier must issue an invoice to the eligible claimant in accordance with the act regulating value added tax; in case of direct exemption based on the Exemption Certificate, the supplier shall state the number of the Exemption Certificate instead of the customer's VAT identification number, and declare that VAT has not been levied.

- (3) When direct exemption under this chapter is claimed, the supplier must:
1. Provide data on exempt supply comprising:
 - Data identifying the eligible claimant;
 - Exemption Certificate number;
 - Invoice number and date;
 - Type, quantity and value of goods/services; and
 - Value of exempt supply.
 2. Indicate supply subject to direct VAT exemption in the VAT-O form under item 11.

(4) An excise registrant with whom the eligible claimant has claimed direct excise exemption for excise products that had already been released for use, shall offset excise duty in the appropriate form for the monthly excise duty calculation by including the excise duty amount subject to exemption under deductible items in the excise duty calculation in accordance with the act regulating excise duties.

(5) An eligible claimant that claimed direct exemption must keep original invoices for three years of the date of purchase.

Article 19 (Tax refund for engine fuel)

(1) Member states of the North Atlantic Treaty Organisation may, for the use by the armed forces participating in the collective defence effort or the civilian staff accompanying them, use the method of tax refund for the purchased engine fuel.

(2) The eligible claimant shall submit the Refund Claim for the purchased engine fuel to the competent customs authority.

(3) The eligible claimant may submit a Refund Claim within six months of the date of invoice for the purchased engine fuel.

(4) The Refund Claim must be accompanied by original invoices, issued by the supplier in accordance with the act regulating value added tax, and the Exemption Certificate, approved by the relevant authority of the state from which the armed forces participating in the collective defence effort or the civilian staff accompanying them, originate.

(5) The customs authority shall consider applications under the preceding paragraph in accordance with Article 16 of these Rules.

The Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, and international organisations in compliance with international agreements binding on Slovenia (Official Gazette of the Republic of Slovenia No. 141/06) contain the following transitional and final provision:

"V TRANSITIONAL AND FINAL PROVISION

Article 20

Refund Claims submitted before 1 January 2007 shall be considered in accordance with the Rules on the terms and methods of duty exemption for diplomatic missions, consular

posts, and international organisations in compliance with international agreements binding on Slovenia (Official Gazette of the Republic of Slovenia Nos. 45/04 and 117/06 – ZDDV-1).

Article 21
(Entry into force)

These Rules shall enter into force on 1 January 2007."

The Rules amending the Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, and international organisations in compliance with international agreements binding on Slovenia (Official Gazette of the Republic of Slovenia No. 117/08) contain the following final provision:

"Article 7

These Rules shall enter into force on the date following their publication in the Official Gazette of the Republic of Slovenia."

The Rules amending the Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, and international organisations in compliance with international agreements binding on Slovenia (Official Gazette of the Republic of Slovenia No. 68/09) contain the following final provision:

"Article 2

These Rules shall enter into force on the date following their publication in the Official Gazette of the Republic of Slovenia."

The Rules on the terms and methods of tax exemption for diplomatic missions, consular posts, and international organisations in compliance with international agreements binding on the Republic of Slovenia (Official Gazette of the Republic of Slovenia No. 82/11) contain the following final provision:

"Article 24

These Rules shall enter into force on the date following their publication in the Official Gazette of the Republic of Slovenia and shall apply as of 1 January 2012.

These Rules shall also apply to claims for VAT refund for 2011 submitted as of 1 January 2012."

The Rules amending 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 international agreements binding on the Republic of Slovenia (Official Gazette of the Republic of Slovenia No.109/13) contain the following final provision:

"Article 17

These Rules shall enter into force on 1 January 2014."