



VAT, passenger transport Slovenia

Slovenia has recently started enforcing VAT rules on international occasional passenger transport services performed by foreign coach operators on Slovenian territory, in accordance with the so-called “special arrangements” procedure.

The special VAT return may be submitted by a taxable person who is not established in Slovenia and does not have a fixed establishment or permanent residence there and is identified for VAT purposes to use this special scheme.

Before every performing of transport in Slovenia taxable persons shall report in the electronic form to the tax authorities the following information:

- Their VAT identification number
- Registration number of the vehicle
- Date of performing transport on the territory of the Republic of Slovenia and
- Planned transport route on the territory of the Republic of Slovenia
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Taxable persons shall submit special VAT return on [DDV-O-OP form](#) to the tax authority (from 3.1.2019 onwards) via portal Special arrangement for performing services of international occasional road transport of passengers in eDavki web application.

Full description of the procedure and guidance on compliance can be found on the VAT section of the [website](#) of the Slovenian Financial Administration in EN, HU, DE and IT languages (see “Details/Special arrangement for performing services of international occasional road transport of passengers”).

Source: Financial Administration of the Republic of Slovenia, 2019