

# Tax Law

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## **Tax Law**

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Marjan Špilar

**Kranj, 2023**



# Tax Law

MARJAN ŠPILAR

**Abstract** In the script, the author discusses tax law as a special branch of law that deals with the tax system and taxation, determines the types of public duties, participants and methods of imposing tax obligations, and other issues in this field. In the introductory part, the author defines tax law and its placement in the legal system. This part also includes an overview of the basic characteristic of the tax as a fundamental category of tax law, the distinction between taxes and other non-tax mandatory duties and the classification of taxes. Next, some of the institutes of the general part of substantive tax law are discussed, with an emphasis on the constitutional principles that apply to the prescription of taxes and the application of tax law. In this part, the typical elements of the tax legal situation and the various claims from the property tax relationship are discussed. In the final part of the script, within the framework of the special part of tax law, individual groups of taxes (income taxes, consumption taxes and property taxes) are briefly considered.

**Keywords:** • Tax law • Tax Legal Act • Legal tax relation • Tax liability • Income taxes • Consumption taxes • Property taxes.

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## Table of contents

<b>Introduction .....</b>	<b>1</b>
<b>Basic Concepts of Tax Law.....</b>	<b>3</b>
1 Definition of tax law .....	3
2 The role of tax law in the tax system .....	4
3 Taxes and other similar duties .....	5
4 Classification of taxes .....	7
5 Sources of tax law .....	8
6 Practice questions.....	10
<b>General Part of Substantive Tax.....</b>	<b>11</b>
1 Principle of legal state ( <i>rechtsstaat</i> ) and tax law .....	11
2 Legislation of taxes and the constitution.....	13
3 Tax legal act.....	14
4 Legal tax relation .....	17
5 Property legal tax relation.....	18
6 Practice questions.....	22
<b>Special Part of the Substantive Tax Law .....</b>	<b>23</b>
1 Income taxes .....	23
1.2 Income tax .....	23
2 Property taxes.....	28
3 Value added tax.....	30
4 Practice questions.....	34
<b>Literature .....</b>	<b>35</b>
1 Literature.....	35
2 Recommended literature for additional reading.....	35
<b>Topics of final works and projects.....</b>	<b>37</b>
1 Topics of final works .....	37
2 Potential projects and research activities .....	37



## Introduction

Tax law has a significant impact on the society as a whole, as well as on each individual, throughout their entire life. Taxes are after all necessary for a normal functioning of modern society, as the state uses them to finance public expenditure.

Tax law is a very complex system of material and procedural rules, which are embedded in an even broader system of rules imposed to protect the fundamental rights of taxpayers and the interests of the public treasury. At the same time, they also represent the basis for the intervention of the authorities into the property sphere of an individual.

The development of tax law today is reaching ever new dimensions and changes, as a result of increasing globalization, cross-border business, harmonization of tax regulations, digitalization, and other novel institutes in the field of taxation.

Consequently, the understanding and mastering of tax law in this time of constant change and innovation is highly demanding, calling for specialized experts with an insight into the complexity and dimensions of the tax areas, and areas related to it.

In the first part, the subject script systematically presents the basic concepts of tax law and taxes. The second part deals with some institutes of the general aspect of substantive tax law, with an emphasis on the constitutional principles that apply to its prescribing and application. In the last part of the script, typical groups or types of taxes are discussed, as a special part of tax law.

This script was created as a base teaching aid for the compulsory course *Tax law*, taught at the Faculty of Government and European Studies, of the New University. I trust that the script will be of great help to students of the faculty not only during their education but also later, when they will encounter taxes and peculiarities of tax law in their own practice or work.

Associate Professor, Marjan Špilar, PhD



## Basic Concepts of Tax Law

The first chapter provides a definition of tax law and its role in the broader legal system. It presents the basic features and legal definition of tax, as a basic category of tax law. It states a brief contrast between taxes and other non-tax mandatory public levies, and the typical classification of taxes. The end of chapter provides the sources of tax law.

### 1 Definition of Tax Law

Tax law is a part of a system of legal rules and principles that regulate vital external behaviour and actions of people in the state-organised society with a legal correctness<sup>2</sup>.

It denotes a special branch of law that deals with the tax system and taxation, determines the types of public duties, conditions and methods of their collection, participants, and other formal issues, or rather regulates the maturity of taxes, conditions, taxpayers (substantive law), and methods of imposing tax liabilities (i.e., assessment, control, and collection of taxes, including their administrative and judicial control as procedural law)<sup>3</sup>.

In the field of tax law, we are primarily interested in the positive law (*ius positivium*), that is, a law that is in operation in a particular time and place. In the continental part of Europe, this is the written (formalized) law. The main criterion for the correctness of any modern law are fundamental universal human rights and obligations, which are an integral part of the legal order of democratic states.

The positive law is the written and valid law of the European Union (EU) and written and valid law of the Republic of Slovenia. In compliance with this, our national tax law is actually that embedded in the EU legal system. EU tax law is regulated and unified differently according to each separate type of taxes. Thus, for example, the field of customs is entirely unified (centralized), indirect taxation is fairly harmonized, while the synchrony of direct taxes in the member countries is only partial.

The positive tax law can be divided into the objective and subjective. Objective tax law is represented by enforced legal principles, as well as general and abstract taxing law rules, which in advance determine the behaviour of an indefinite number of legal entities.

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<sup>2</sup> Škof et.al, 2007, pg. 40-41.

<sup>3</sup> Kovač (ur.), 2021, pg. 31-32.

On the other hand, subjective tax law is represented by the legally protected rights of legal entities on the basis of the objective law.

Tax law that constitutes, reconstitutes, or deconstitutes rights and obligations of legal entities is called substantive tax law (Personal Income Tax Act, Value Added Tax Act, etc.). Tax law, which states in what way and form rights are acquired in tax relations, and how obligations in tax relations are imposed, is called the formal tax law, and is divided into two segments. The first part determines the tax procedure or procedural rules, while the second part regulates the organization and jurisdictions of tax authorities.

## **2 The Role of Tax Law in the Tax System**

Tax law is a part of the legal system of each individual country, so it must be treated in such way. It cannot be considered an isolated system of legal rules and principles, as there exists a certain interaction between it and some other areas of the law<sup>4</sup>.

Constitutional law certainly provides a border that the tax law cannot cross. Particularly important are the restrictions of the state when it comes to interfering in the private property sphere of the individuals. A state that authoritatively acts against an individual in a tax relationship must respect constitutionally determined rights of the individual.

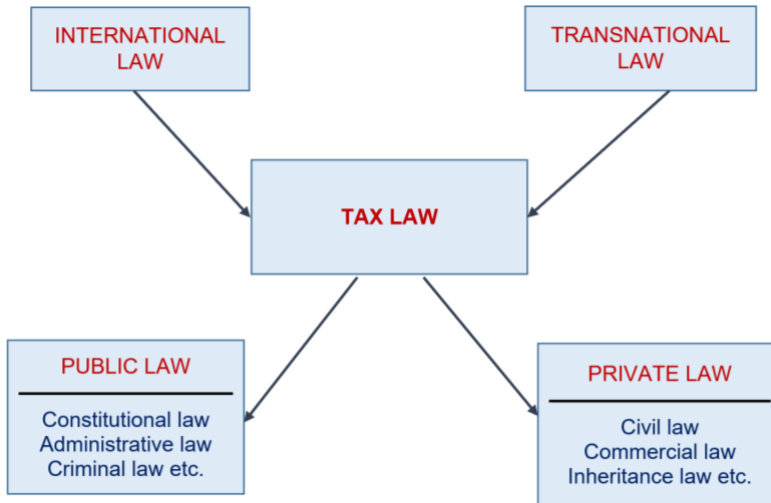
Tax law interacts closely with administrative law. It is considered a part of the public law and is, in terms of content, a special modality of administrative law. Therefore, the same general principles are applied to both tax law and administrative law, unless otherwise specified in a particular case.

Also notable is the interaction between tax and civil law, as the tax law is traditionally related to categories, such as income, property, consumption, etc., which all fall into the sphere of civil law as well. However, the need for tax laws in these categories can be interpreted in a different manner than those of civil law. The same principles apply to the relationship between tax and commercial law (more specifically, corporate law and law of balances of accounts).

A special impact on the national law is also denoted by transnational and international law. Transnational law of EU influences tax law in the context of aforementioned unification and harmonization of tax regulations. On the other hand, international law is particularly influential in the area of international treaties aimed at preventing double taxation.

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<sup>4</sup> Škof et.al, 2007, pg. 57-59.



Scheme 1: Interaction between tax law and other areas of law

### 3 Taxes and Other Similar Duties

Taxes are the main source of state's ability to carry out its constitutional, international, and legal tasks (i.e., the tax state). Taxes are the result of market economy where the assets predominantly exist in the private sphere, which is why the state must have the leverage to raise funds for financing the public spending.

Article 147. of the Constitution of the Republic of Slovenia (Constitution)<sup>5</sup> stipulates that the state prescribes taxes, custom duties, and other duties by law. Local communities prescribe taxes and other duties under the conditions set by the constitution and the law.

From a legal point of view, a tax is a one-time recurring duty that the state receives from physical and legal entities on the basis of legal and actual authority to cover its own expenses, without direct countervailing.

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<sup>5</sup> Official act of RS, no. 33/91-I with chg. and add.

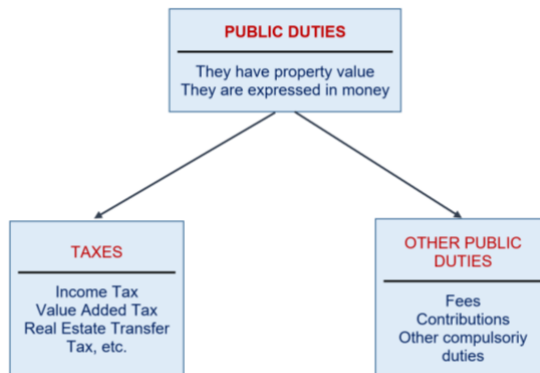
Main features of tax:<sup>6</sup>

- Unilaterality (taxes are determined by the state or local communities unilaterally by a legal act),
- coercion (taxes are a coercive duty enforced by the state),
- non-reciprocity (taxes are not linked to any direct or indirect countervailing provided to taxpayers by the state),
- non-refundability (the state becomes the owner of the funds),
- indeterminacy of tax spending (public needs),
- monetary form (taxes are the monetary revenue of the state).

The Tax Procedure Act (ZDavP-2)<sup>7</sup> defines tax as a monetary revenue of the state, EU, or local community budget, which does not represent a payment for rendered services or supplied goods and is paid exclusively on the basis of tax laws or local community regulations issued under tax laws.

In addition to taxes, the state and local communities obtain funds for the implementation of their tasks through other obligatory duties and revenues from their own property<sup>8</sup>.

The so-called non-tax public benefits include mainly fees (judicial, administrative, and other), certain contributions (e.g., municipal), social security contributions (e.g., parataxes), and certain other public duties. While these are tax-like duties, there exists an important distinction. Tax authorities do not offer a direct counter-service or benefit to the taxpayer, as is usually the case with the non-tax public levies (fees, contributions).



Scheme 2: Types of compulsory public duties

<sup>6</sup> Škof et.al, 2007, pg. 115.

<sup>7</sup> Official list RS, no. 117/06 with chg. and add.

<sup>8</sup> Constitution, first para. of Article 146.



#### 4 Classification of Taxes

There exist several classifications, systematizations, and methodologies for calculating taxes or public finances in the world, which are typical for countries engaging in the so-called tax pluralism (System of National Accounts developed according to the methodology of the United Nations, Economic and legal methodology of OECD, IMF, etc.)<sup>9</sup>. According to these bases which allow for more accurate comparisons between individual countries we divide taxes (mainly) on:

- Indirect and direct taxes,
- subjective and objective taxes,
- general and special-purpose taxes,
- pre-allocated and actual taxes,
- value added and specific taxes,
- regular and extraordinary taxes,
- basic and secondary taxes,
- central and local taxes,
- etc.

The most important division of taxes is into direct and indirect taxes. The basic criterion of this division is whether the intended taxpayer is also the economic bearer of the tax burden, in other words, whether the taxpayer in question is he who pays the tax. Theoretically, every tax can be transferred onto another legal entity, hence the creation of the criterion that assesses the difficulty of such transferability (indirect taxes are usually passed, while direct ones are not). Direct taxes burdening the taxpayer's property or income include income tax, corporate income tax, etc. Indirect taxes burdening taxpayer's production, consumption or trade are value added tax, excise duties, customs duties, etc. Here, the entity who pays the tax is generally not the taxpayer in question.

Another commonly used concept of tax classification is also on subjective (personalized) and objective (real) taxes. The division is based on whether the tax calculation is affected only by objective circumstances (amount of income, property, consumption, etc.) or taxpayer's subjective circumstances as well (health and family status, age, etc.). Objective taxes include value added tax, excise duties and corporate income tax. Subjective taxes are annual personal income tax, inheritance tax, etc. In tax law, subjective taxes are more fair than objective taxes.

It is also necessary to mention the division of taxes on value taxes (*ad valorem*) and per unit taxes (specific taxes). This division focuses on what constitutes the tax base (value or quantity). Most taxes are value taxes, as tax rates refer to the value of goods, income, profits, etc. However, there also exist taxes where the base is considered the quantity of

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<sup>9</sup> Škof et.al, 2007, pg. 133-142.

goods. In these cases, the amount of tax is determined by the amount of the goods (e.g., excise duties on cigarettes).

Alongside aforementioned divisions, there exists several other divisions of taxes as well, which depend on the features we choose as criterion, or on what in relation to an individual tax we are interested in and what we want to investigate<sup>10</sup>.

## 5 Sources of Tax Law

Tax law is determined by various legal sources at the transnational, international, and national levels.

At the transnational and international level, these refer to the EU legislation, the European Convention on Human Rights, and many other international acts and treaties in the area of avoidance of double taxation. With regard to the legal system of the EU, it should be noted that this is a highly complex and multi-level system, consisting of primary and secondary law. Primary law consists of the Treaty on the Functioning of the EU, the Treaty on EU, the EU Charter of Fundamental Rights, and certain fundamental principles. Secondary law of EU, which is subordinate to the primary law, consists of regulations, directives, and agreements. This system applies the principle of primacy of EU law which states that the EU legal system overpowers the legal systems of its member countries.

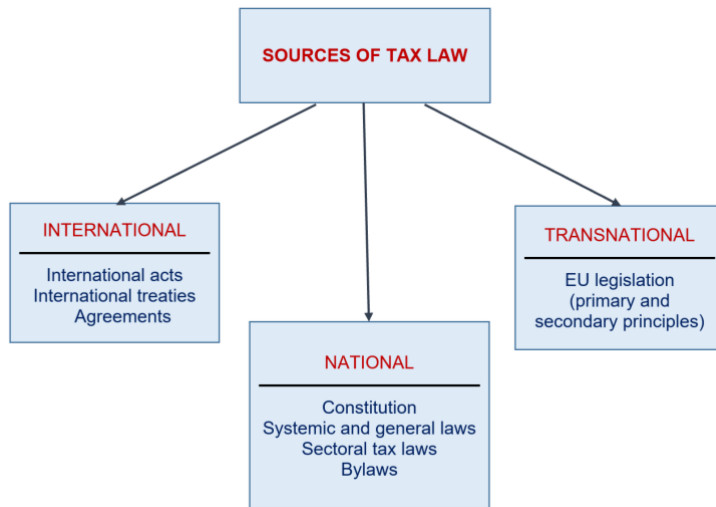
At the national (domestic) level, tax law is further determined by the Constitution that defines the fundamental human rights and other provisions relating to the prescribing of taxes and other mandatory public duties and provisions expressed in legal tax relations.

After that, the system of general and sectoral laws are applied followed by the executive acts adopted on their basis (e.g., rule books). Systemic or general sectoral regulations in the tax law area include the Tax Procedure Act and several sectoral laws, which regulate individual taxes, for example, the Personal Income Tax Act, Real Estate Sales Tax Act, Value Added Tax Act, and Excise Duties Act.

In addition to regulations, we also know the so-called complementary legal sources. They are based on the interpretation and application of regulations, although they do not apply directly or generally. This refers to case law, tax administrative theory, and methods of interpreting law. All of these sources can be traced back to either national or European level. In addition to national case law, it is also important to consider the commentary on the Constitution and the commentary on the tax laws (commentary on the Tax Procedure Law, commentary on the Value Added Tax Act, etc.)

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<sup>10</sup> Klun, 2020, pg. 18-19.



Scheme 3: sources of tax law

## 6 Practice Questions

- Define the concept of tax law
- What is the main purpose of tax collection?
- State the basic characteristics of taxes
- Explain the concept of tax in legal terms
- Other non-tax public duties – types and features
- The difference between direct and indirect taxes
- Name the sources of tax law

## General Part of Substantive Tax

Tax law theory divides the topic of tax law onto general part of tax law and particular part of tax law.

The general part of tax law consists of three parts. The first part refers to the so-called law of tax order which relates to constitutional law, the law of legal and social state, and human rights. The second part refers to the general law of tax obligations that regulate the general substantive issues related to several types of taxation (tax liability, statute of limitations, tax refund, etc.). The third part refers to the laws of tax procedures that regulate the manner of execution of rights and obligations of legal entities involved in tax relations, including rules on the organization and jurisdiction of tax authorities responsible for tax collection.

The rest of this chapter discusses some important issues from the first and second parts of the general tax law relating to the constitutional principles in the creation and application of tax law, tax marital status, legal tax relationships, and property tax relationships.

### 1 Principle of Legal State (*rechtsstaat*) and Tax Law

The modern tax law is based on several principles, sub-principles, and principled prohibitions<sup>11</sup>.

Universal, also systemic, principles apply to the entire field of tax law and are usually determined by the constitution. The central universal principle is the principle of legal state which includes several content-related sub-principles that guarantee a legal state.

Likewise, sectoral principles of tax law apply to a specific areas of tax law or tax regulations managing individual taxes (e.g., the principle of global income, the principle of periodicity in personal income tax).

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<sup>11</sup> Škof et.al, 2007, pg. 78-81.

The principle of legal state<sup>12</sup> is the central universal principle which extends to all areas of the law. The principle has two components; formal and material, that pose a prerequisite for the establishment and maintenance of the legal state.

The formal component of the Rechtsstaat principle provides, in particular:

- Legal security,
- Division of powers,
- Authority of the law,
- Legality,
- Definability,
- Protection of trust in the law,
- Principled prohibition of retroactivity, and
- Judicial protection against administrative acts.

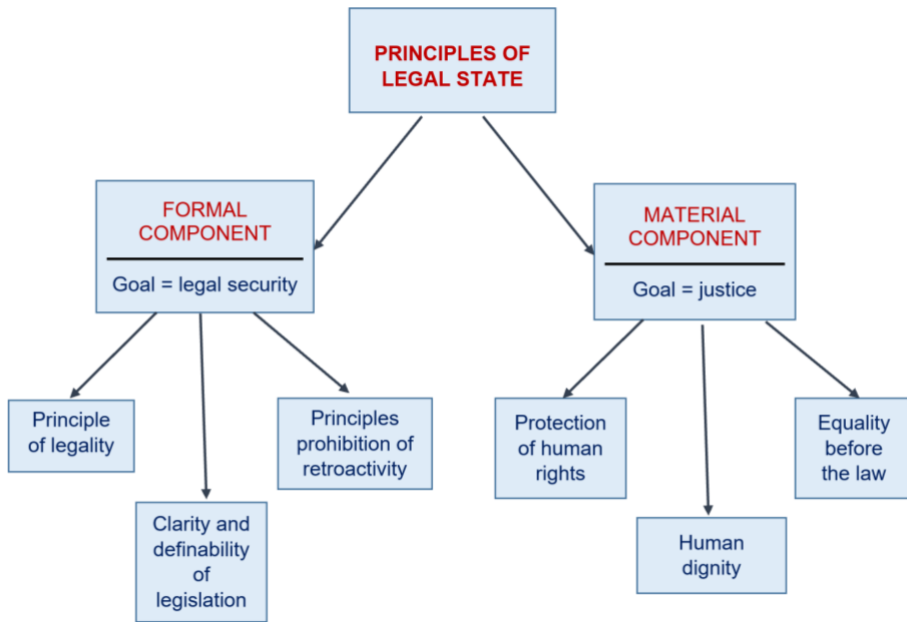
On the other hand, the material component, which developed as a part of the legal theory somewhat later defends:

- Human rights and fundamental freedoms,
- Human dignity,
- Equality before law, and
- Social justice.

The principle of legal state, along with its components and their elements, represents a framework that needs to be adequately fulfilled, taking into account the specifics of tax law while doing so. This law represents a highly sensitive area as it regulates the interference of the public authority in the private property sphere of an individual, so the principle of the legal state determines the extent of such interference.

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12 Constitution of RS, Article 2.



Scheme 4: Principle of *Rechtsstaat* with components

## 2 Legislation of Taxes and the Constitution

The constitution<sup>13</sup> stipulates that the state prescribes taxes, customs duties, and other duties (*nullum tributum sine lege*). Local communities determine taxes and duties according to the conditions set by the constitution and the law.

On these bases the state holds a so-called complete fiscal sovereignty which means the jurisdiction to:

- Establish a tax,
- Introduce a tax, and
- Determine the amount of tax.

Local communities only hold a so-called limited fiscal sovereignty, which includes the rights to:

- Introduce a tax, and
- Determine the amount of tax.

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<sup>13</sup> Constitution of RS, Act 147.

Therefore, when introducing a tax, the importance falls both on the body holding the power to introduce the tax and the form of the general legal act. In accordance with the constitutional principle of legality this must be a law adopted by a legislative body, and not any general body. According to the constitution, the rights and obligations of citizens and other persons can only be determined by the law<sup>14</sup>.

With regard to the fiscal sovereignty of the state, it is worth noting Article 3.a of the Constitution, which enables the transfer of the exercise of sovereign rights to international organizations based on respect of basic human rights and principles of legal state. On these grounds, Slovenia has transferred customs duties regulations to the level of European Union, as a universal customs law determined by the decree applies all throughout the union.

### **3 Tax Legal Act**

The tax legal act is usually highly complex. It often requires the entire law or a chapter of code of law, and not just a single article as is the case for some other areas of law.

The elements of the tax legal act can either be positive, and result in a tax liability or affect its amount, or negative, in which case the tax liability does not arise (exemption) or is reduced (reliefs). Usually, the negative elements are the ones that increase the scope of tax regulation.

Customary (typical) elements of tax law act are:

- territory of taxation,
- taxpayer,
- taxable commodity,
- tax attribution,
- tax base,
- tax rate,
- tax incentives, and
- provisions on the convergence of elements of tax law act.

It is not necessary that every law imposing a tax liability contains all the typical elements listed. However, the principle of legality of tax prescription and the principle of clarity and definability of tax regulations require that every tax law must necessarily contain the elements of taxation, that stipulate<sup>15</sup>:

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14 Constitution of RS, Act 87.

15 USRS, order U-I-313/13.



- the taxpayer,
- the taxable commodity,
- the tax base, and
- the tax rates.

### 3.1 Taxpayer

A Taxpayer is the legal entity (physical or legal person), or a community of legal entities as defined by each individual tax law. A taxpayer must have the legal ability to take part in legal transactions, as without it (except in extraordinary cases) they cannot be a holder of rights and obligations<sup>16</sup>.

Who exactly is liable for each individual tax is determined by the individual substantive law on taxation (e.g., the real estate agent is liable for real estate transfer tax)? A taxpayer can (in some cases) be an entity other than the one who earned the income, owns property, has performed a transaction, etc., if so, allowed by the law (e.g., joint or several liability in compliance with the Value Added Tax Act).

Beside the taxpayer, the law determines certain other persons with property or non-property rights and obligations in the process of taxation (e.g., the joint tax payer, tax guarantor), as well. These persons, however, do not have any tax liability, so should not be equated with the rest.

### 3.2 Taxable Commodity

A taxable commodity is everything to what the tax law ties the tax liability onto. These, in general, are taxpayer's income, their assets, consumption, or sales<sup>17</sup>.

In legal terms, a taxable commodity may be the taxpayer's income (salary, rent, interest, etc.), their assets (ownership rights on their property, watercrafts, etc.), transactions (supply of goods, provision of services, etc.), transfer of goods across the customs line (import and export), and similar.

The taxable commodity generally reflects economic capabilities of the taxpayer, as taxation is commonly based on this principle. Taxable commodity must be isolated from the tax source that refers to the union of material goods from which the payment of taxes can be generated.

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<sup>16</sup> Kovač (ur.), 2021, pg. 105.

<sup>17</sup> Škof et.al, 2007, pg. 118.

### 3.3 Tax Base

Tax base is one of the most important elements of tax act law. Without it, it is impossible to determine the amount of tax, which is a basic monetary liability of the taxpayer. Tax base is a part of the taxable commodity, its quantitative concretization, as determined by tax laws. It is generally expressed in money. In the case where the tax law applies to an income (taxable commodity), the tax base is the amount that is taxed. In the second case, where the tax law applies to the ownership of watercrafts (taxable commodity), the tax base is determined by their length, engine power, estimated value, etc.

The tax base can be actual or assumed. The actual base is determined by true information about taxpayer's income, transactions, assets, etc., while the assumed base depends on the assumption that the taxpayer should generate certain income, carry out certain transactions, etc. For certain taxes, the tax base is divided into multiple parts, so-called tax classes, where each class has a predetermined tax base (for *ad valorem* taxes) or the amount of tax (for specific taxes).

Tax theory considers multiple methods of determining the tax base, however, mainly exercises two in most cases – the direct and indirect method. The tax base is always a legal issue as it can only be determined with legal subsumption – by applying legal and actual circumstances to the rules of law. The tax base is always defined by substantive rules that determine which elements are important in determining or calculating the tax base and how they affect it (increase or decrease it). The complexity of substantive rules depends on the number of elements that constitute the tax base<sup>18</sup>.

### 3.4 Tax Rate

Tax rate refers to the ratio between the tax paid (assessed) and tax base<sup>19</sup>. It specifies the amount of tax relative to the amount of the tax base.

The tax base can be reported either in percentage or per mille (*ad valorem* taxes), or in the absolute amount of tax to be paid per specified tax base (specific taxes). When the tax law describes several different tax rates depending on the tax base, we are discussing the so-called tax tariffs (e.g., personal income tax, motor vehicle tax, etc.).

Legal tax rates can be proportional, progressive, or regressive. Proportional tax rates are characterized by the fact that the tax rate is not affected by changes of the tax base (e.g., real estate transfer tax, value added tax). For progressive tax rates, the opposite is true; the tax rate increases with the increase of the tax base (e.g., annual personal income tax, inheritance, and gift tax). For regressive tax rates the tax rate decreases with an increase in the tax base.

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<sup>18</sup> Podlipnik, 2016, pg. 359-360.

<sup>19</sup> Škof et.al, 2007, pg. 118.

#### 4 Legal Tax Relation

A legal tax relationship is a social relationship that is regulated by legal tax rules (norms) and refers to practical application of the tax law. The formal requirement for its creation is that it must be regulated in advance, must be based on a predetermined abstract and general tax norm, and is generated when a legally relevant fact occurs<sup>20</sup>.

Legally relevant facts are events (e.g., the course of the financial year) or human actions (e.g., a real estate sale) for which the tax norms dictate a legal consequence.

A legal tax relation is thus a public legal relation formed by elements of subjective and objective character.

The active tax subject of the tax system is the state which has the right to collect taxes from taxpayers obliged to pay them. The state is a "*dominus*" in collecting taxes, as it is its right to collect and dispose of them. In determining and applying tax rules, it is limited by the Constitution.

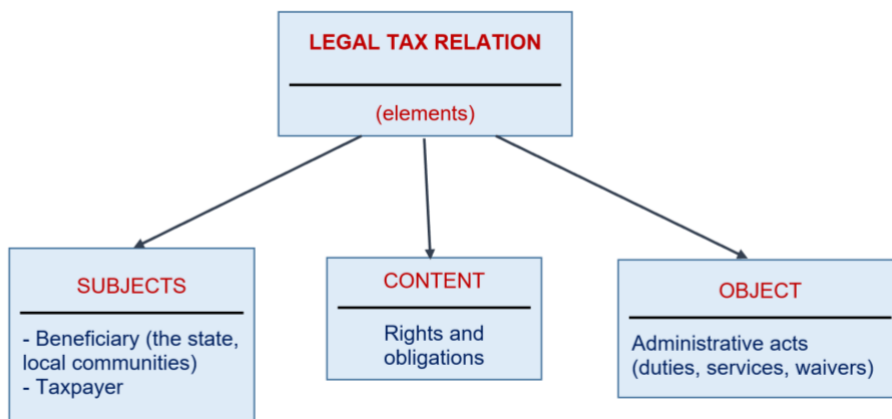
The passive subject of the tax system is the taxpayer, the so-called physical or legal person from whom the tax has been demanded from. Usually, this passive subject is the person that pays the tax.

The content of the tax legal relationship are rights and duties or enforcement actions (duties, services, omissions), as determined by the tax law.

According to the types of rights and obligations or administrative acts we distinguish between property (material) legal tax relations and non-property (formal) legal tax relations.

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<sup>20</sup> Škof et.al, 2007, pg. 75-77.



Scheme 5: elements of the legal tax relationship

## 5 Property Legal Tax Relation

Property (material) legal tax relation is the part of tax relationship whose object is a fulfilment in the form of money (form of property) – that is, a duty.

Liabilities expressed in cash are divided onto taxes and tax-related duties, including interest, costs of tax collection procedures, fines and penalties, and costs of misdemeanour proceedings assessed or imposed by the tax authority<sup>21</sup>.

Under the property tax relations receivables or requests of the beneficiary (the state) to the taxpayer arise which relate to the attainment of tax obligations (payment of tax and related duties). At the same time, this relation involves receivables from the taxpayer to the beneficiary that arise from the right to a refund of overpaid or unduly paid taxes and related duties and the right to a tax refund in some other cases determined by individual tax laws.

### 5.1 Tax Liability

A tax liability is the duty of the taxpayer to pay a certain amount of money as determined by tax laws. A taxpayer cannot unilaterally refuse or postpone the attainment of a tax obligation. They must fulfil the tax obligation by themselves or through someone else, where any potential civil agreements are not binding to the authority<sup>22</sup>.

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21 Jerovšek, Simić, Škof (ur.), 2008, pg. 14-15.

22 VSRS, order U 437/92-10.

The tax must be calculated before payment. The law determines when the taxpayer calculates and pays the tax himself, or if the authority should issue a request based on which the taxpayer pays the tax.

## 5.2 The Taxpayer and Taxable Person

For the attainment of tax obligations, the law defines the so-called taxpayer<sup>23</sup>. In the "broader sense of the word", the taxable person is the one who is legally obliged to pay the tax. It is either a person who calculates the tax on the payment of income for the taxpayer and pays it to the budget, or a third person who pays the tax for the original taxpayer (e.g., guardian, heir, tax guarantor).

For a taxpayer in the "narrower sense of the word", the law determines the person who is, in accordance with the law, obliged to calculate, pay, or deduct tax from taxpayers in the budget of the beneficiary or recipient of the tax. In this case, these are legal or other entities who perform an activity and are constantly present in Slovenia and pay taxable income to taxpayers.

## 5.3 Incurrence of Tax Liability

In relation to tax liability, it is important to distinguish between the points when it arises, or rather, when the liability to pay a specific tax arises, and points when the tax liability ceases.

Some tax liabilities arise as soon as the prescribed objective circumstances occur (e.g., when the contract is concluded, the income received, or the good supplied). Other tax liabilities arise at the end of the tax period for all objective circumstances that have arisen during this period (e.g., annual income tax for residents, watercraft tax, etc.). It is important to distinguish between the tax liabilities that arise at the end of the period and that that arises at the time of the occurrence of taxable events but is only calculated at the end of the specified period, for the whole period (e.g., value added tax).

For the taxes, and therefore tax liabilities, that arise at the end of the period, it is usually required by law to pay the tax in advance.

The tax liability is discharged with a payment of the tax within the statutory period after it arises<sup>24</sup>. This means that it is not possible to discharge tax liability in the moment it arises as it first must be calculated. The legal (substantive) deadline for compliance depends on the way the tax liability is calculated, or the form of the enforcement order in which it is calculated, as well (e.g., post-assessment taxes are generally payable 30 days

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<sup>23</sup> ZDavP-2, fourth para. 12. Article 58.

<sup>24</sup> ZDavP-2, first para. Article 46.

after they are issued. Therefore, the obligation to pay the tax arises when the enforcement order becomes enforceable and in the amount calculated therein.

#### 5.4 Termination of Tax Liability

Tax liability lasts up to the moment when the reason for its termination arises. The termination of tax liability concludes the public-law relationship between the tax payer and tax authority. The law sets out the legal facts, occurrence of which causes the tax liability to cease<sup>25</sup>.

Generally, tax liability ends when it is met (i.e., when the tax is paid voluntarily and within the legal deadline). However, the tax liability can also be met in other ways specified by the law (e.g., in the process of tax execution, in tax set-off proceeding and by conversion).

Tax liability can also be extinguished in certain cases specified by the law, even without compliance (economy of proceedings, tax deduction for social reasons, death of a taxpayer without assets, over-indebtedness of the taxpayer, limitations of the assessment, or recovery of the tax).

#### 5.5 Tax Refund

Tax refund is one of the fundamental rights of a taxpayer arising from property tax relationship once the prescribed conditions are met. The taxable person has, in the event of overpayment or undue payment of tax and related charges, and in certain other cases determined by the tax law, a right to a tax refund. However, the taxable person's claim for a tax refund against a beneficiary cannot be the subject of a civil disposition or enforcement<sup>26</sup>.

In cases where the tax return establishes an overpayment of the tax (for over 10€), the tax authority must reimburse it to the taxpayer within 30 days of the submission of the tax return. In cases where the tax had been established to be overpaid, the overpaid part of the tax must be refunded to the taxpayer within 30 days after the determination of the overpayment.

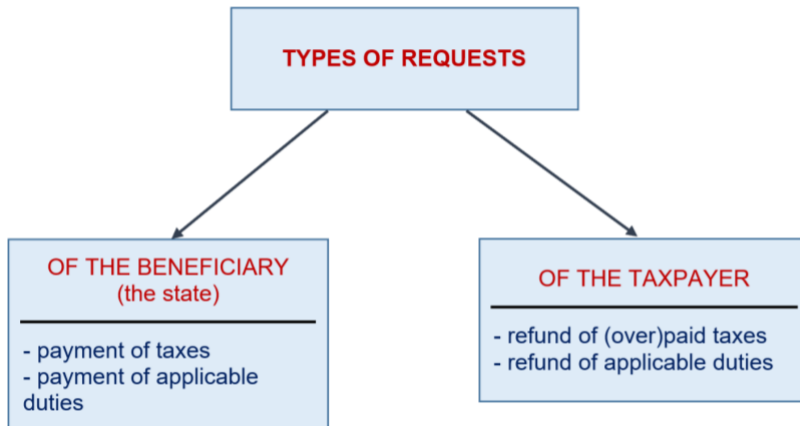
Certain tax laws permit taxpayers a refund to an already paid tax, for other reasons that arise after the tax liability has arisen (termination of a contract for the ownership transfer of real estate, refund of excise duty on motor fuels, etc.)<sup>27</sup>.

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25 Jerovšek, Simić, Škof (ur.), 2008, pg. 113-114.

26 ZDavP-2, fifth para. Article 97..

27 Jerovšek, Simić, Škof (ur.), 2008, pg. 259.



Scheme 6: types of requests from a property tax relation

## 6 Practice Questions

- The importance of formal and material component of the principle of the legal state in the area of tax law
- What kind of authority does the state have relating to tax enactment?
- Which are the compulsory elements of the tax legal act?
- What may be subject to taxation in a legal relationship?
- The concept and elements of tax legal relation
- Main characteristics of property tax relationship
- When does the tax liability arise?
- Taxpayer in the broadest sense
- Ways of terminating the tax liability
- When does the taxpayer's right to a tax refund arise?



## **Special Part of the Substantive Tax Law**

A special part of tax law consists of two sections: special law of tax relations and international tax law. Special law of tax relations governs over specific substantive issues of public legal obligations tied to a particular tax. This subset of tax law is implemented in individual substantive tax laws (Income Tax Act, Inheritance and Gift Tax Act, Value Added Tax Act, etc.).

The main groups of taxes are briefly considered below – income taxes, wealth taxes and consumption taxes. Within each group, a typical tax of the group is discussed in more detail.

### **1 Income Taxes**

#### **1.1 General Information on Income Taxes**

Income taxes are taxes which, in compliance with the principle of taxing, determine the taxation of taxpayer's creation or acquisition of wealth, according to their economic capabilities. For these taxes, the taxable person bears direct burden of taxation and is usually also the taxpayer and are as such classified as so-called direct taxes.

Income taxes include personal income tax, corporate income tax, and tax on income of physical persons that comes from a disposal of own derivatives.

#### **1.2 Income Tax**

##### **1.2.1 The Concept and its Legal Basis**

Income tax is a typical tax on income of physical persons, based on the principle of taxation according to economic capabilities of the taxpayer and some other principles and sub-principles (generality, universality, progressivity, periodicity, etc.)

The income and benefits of the taxpayer are determined by the state with a law. Two separate approaches are applied: holistic and cedular. The first approach refers to the so-called synthetic taxation, where all taxpayer's income in a given year is added together and subjected to progressive income tax. The cedular approach refers to the approach where individual incomes that should be subjected to the income tax are not included in taxpayer's annual income tax.

Countries also differ in the way they separate the subjects or units of taxation (family or individual). When the income tax is designated to the entire family, it is called a "split system"<sup>28</sup>.

Income tax is levied under the Income Tax Act (ZDoh-2)<sup>29</sup>. Since 2006, the cedular system applies to the so-called passive incomes (dividends, interest, rents, and capital gains), that are taxed with a proportional rate, while taxpayer's active income is taxed at progressive rates.

### 1.2.2 The Taxable Person and the Scope of Tax Liability

A person is liable for the income tax regardless of their age, capacity to work, nationality, or place of residence, as these elements impact other circumstances (e.g., capacity to execute process acts and type of commitment).

In terms of international law of limitations of tax liability, we recognize two types of tax liability; the unlimited tax liability and limited tax liability. The unlimited tax liability (also known as the worldwide income principle) is characterized by the liability for the taxpayers to pay income tax on all their income earned, regardless of where in the world it is earned. The limited tax liability (also known as the territorial principle) is characterized by the liability of taxpayers to only pay income tax on the income for which the law states is sourced in Slovenia<sup>30</sup>.

Residents of Slovenia are unavoidably subjected to the income tax, while non-residents of Slovenia are subjected to it only partly. Residents are all persons with a declared permanent residence in Slovenia, Slovenian civil servants working abroad in Slovenian or EU institutions, persons with their habitual residence or the centre of their personal or economic interests in Slovenia, and persons who are present in Slovenia for more than 183 days at any time during the tax year. On the other side, non-residents are persons who are not residents of Slovenia, persons with a diplomatic or consular status in Slovenia, persons who are staying in Slovenia solely for the purpose of study or medical treatment, persons who are foreign residents under an international treaty, etc.<sup>31</sup>.

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28 Klun, 2020, pg. 40-41.

29 Official act of RS, no. 117/06 with chg. and add.

30 Škof et.al, 2007, pg. 150-151.

31 ZDoh-2, Article 6. and 7.

### 1.2.3 Object of Taxation and Tax Base

Income tax applies to following incomes<sup>32</sup>: employment income, income from a trade, income from agricultural and forestry activities, income from renting out property and transferring rights of property ownership, income from capital, and other incomes.

Employment income is any income received as a result of past or present employment, with employment defined more broadly for tax purposes than it is for civil and labour law purposes. Employment income includes and income received from an employment relationship (wages, salary, bonus, pension, etc.) as well as any income received from a contractual relationship (any income from a dependent contractual relationship other than employment, e.g., income from a service contract or income for a performance of a specific task in an independent relationship). The tax base is the amount of the income received from an employment or other contractual relationship, minus the employee's compulsory contributions.

Business income is any income derived from any entrepreneurial, agricultural, forestry, professional or other independent self-employed activity, including the exploitation of property and property rights. The key factor is that the activity is performed permanently and independently. Taxable persons liable for the business income tax are all private individuals, including individual traders as well as any physical persons carrying out a business (notaries, lawyers, athletes). The tax base is determined based on the actual income and standardized expenditure or by considering actual income and standardized expenditure (in which case the income tax is a definitive tax that is not included in the annual assessment).

Income from a primary agricultural and forestry activities are all incomes from these activities to the person who has the right to use the agricultural and forestry land. Given that, under certain conditions and for certain types of agricultural or forestry activity, it can also be taxed as business income, it should be stressed that primary agricultural and forestry activities include production (and, exceptionally, processing) under the agricultural or forestry business. These are mainly potential market incomes from production on land and in hives, income from a small-scale-first-stage processing of own agricultural and forestry products, and certain other incomes. Tax base is determined by the potential marketable income from production on the land (cadastral income), potential marketable income from production in the hives and other incomes (e.g., payments under agricultural policy measures)<sup>33</sup>.

Property rental income derived from letting out immovable property and certain movable property, based on a contract or other legal basis, with which the lessor allows the lessee the use of their property and the lessee pays the lessor rent. Tax base is the property rental

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<sup>32</sup> ZDoh-2, Article 18.

<sup>33</sup> Klun, 2020, pg. 43-44.

income, reduced by the standardized costs, of 15%. Alongside claiming the standardized costs, the taxable person may also claim actual costs in the process.

Income from the transfer of property rights refers to the income obtained by the primary owner based on a contract, or equivalent legal basis, by giving away the right to use or exploit property author rights and property rights of the executioner, invention, or technical improvement. Tax base for the income tax is the income earned, reduced by the standardized costs.

Capital income includes income received from interest, dividends, and capital gains. The tax base includes interest on loans, debt securities, cash deposits in banks and saving banks (the latter are tax-free for up to 1.000€), etc. Received dividends are taxable gross dividends or other income derived from participation in capital gains. Capital gains income refers to the income derived from the disposal of capital, i.e., immovable property, securities, shares, etc. The tax base of the capital gain is the difference between the capital value at the time of disposal and the capital value at the time of acquisition, minus (unless otherwise specified) the standardized costs. No income tax is required on capital gains from disposing a property owned for more than 20 years.

Other incomes include all of the incomes that are not listed as exempt from income tax by law. These include various prizes, gifts, benefits for participation in associations, etc. In this case, the tax base is the income earned, unless the law states otherwise for that particular type of income.

#### **1.2.4 Tax Exemptions, Allowances, and Rates**

Certain incomes received by taxpayers are not subjected to the income tax as they are not declared as taxable incomes by the law (e.g., inheritance, presents from a physical person, bequests, lottery winnings, etc.). Out of social reasons in particular, the law provides certain exemptions from the income tax, for incomes that should generally be subjected to it (e.g., aid and subsidies, income from parental care and unemployment insurance, certain compensation payments, alimony).

As income tax is a subjective (personalized) tax, the taxpayer's personal circumstances are also taken into account when determining tax liabilities<sup>34</sup>. The law provides for several reliefs to be granted to taxpayers in the assessment of income tax, for example, a general tax relief (3500 € for all residents in the year 2021), a general personal relief (disabled persons), a special personal relief (athletes, journalists, cultural workers), a relief for dependants and a relief for voluntary added pension insurance. Most reliefs are from the tax base (i.e., they reduce the taxable amount), except for the so-called pension reliefs, which reduces tax liability.

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<sup>34</sup> Škof et.al, 2007, pg. 253.

With regards to the tax rates, it should be added that a so-called stepwise progression is applied to the (annual) income tax. The law provides for five income tax brackets with rates of 16%, 26%, 33%, 39%, and 50%<sup>35</sup>.

### 1.2.5 Fulfilment of Tax Liability

Income tax can be paid in three ways: as an advance payment of income tax, as a final tax (cedular) and as an annual tax (income tax budget).

*A conto* income tax is paid at any time during the year, when an income is received. It is usually calculated and paid by the taxpayer (i.e., the payer of the income) as part of the tax deduction. If the income is paid by a person who is not the taxpayer (e.g., income from abroad), *a conto* tax assessed by the tax authority based on the taxpayer's tax return.

Income tax on capital income (interest, dividends, capital gains) and the income tax on rental income is also payable as an advance payment of income tax, either in the assessment of the tax deduction or by an order from the tax authority issued based on taxpayer's tax return. Key difference is that the tax paid on that income (at a proportional tax rate of 27.5%, unless otherwise specified) is treated as a final tax, which means that it is not included in the taxpayer's annual income tax base.

Taxpayers are provided a tax assessment (on an annual basis) by the tax authority by 31 May of the current year for the previous year. This is known as the taxpayer's 'pre-filled tax return', which is drawn up by the tax authority based on the information available from official records and taxpayers. If the taxpayer objects to the calculated assessment, the tax authority issues an order on the assessment of the income tax. If the taxpayer does not object, the assessment becomes a final decision (fiction)<sup>36</sup>. A taxpayer who has not received the assessment from the tax authority, must file a tax return statement within the time limit set by law, if they had received any taxable incomes. This tax return serves as a basis for the tax authority to issue an income tax assessment order. In the case of an income tax surcharge, the deadline payment is 30 days from the date of declaration of the decision. In the event of an overpayment of the income tax, the tax authority will refund the difference to the taxpayer in a manner provided by the law.

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35 ZDoh-2, Article 122.

36 Jerovšek, Simić, Škof (ur.), 2008, pg. 525-527.

## 2 Property Taxes

### 2.1 General on property taxes

Property taxes are all those taxes that are levied on property (i.e., property rights in the legal sense), namely on individual types of property (rights to immovable property, watercrafts, etc.) and on community properties (the entire property or part of a property). In legal terms, property is a whole of all property (i.e., assessable in value) rights<sup>37</sup>. However, in tax terms, property can be assessed from an economic (accounting) point of view, as the so-called net asset value.

Property taxes (in dynamic terms) include inheritance and gift taxes, real estate turnover tax, and (in static terms) building land use tax, property tax, and watercraft tax.

### 2.2 Inheritance and Gift Tax

#### 2.2.1 The Concept and Legal Basis

Inheritances and gifts are gratuitous transfers of property rights to another person, resulting in an increase of their economic power. The inheritance and gift tax are levied on the part (not whole) of the estate that has been acquired by an individual heir, and represents their financial growth. The magnitude of tax also takes into account the taxpayer's personal circumstances (i.e., subjective taxes). Similar applies to gift tax, where the gift received enriches the taxable person and is subject to tax. The key difference between the two taxes is the time component. Inheritance taxes are levied on the transfer of property after death of one party (*mortis causa*), while the taxes on gifts are levied on transfers of property between two living parties (*inter vivos*)<sup>38</sup>.

Inheritances and gifts are taxes according to the Inheritance and Gift Tax Act (ZDDDD)<sup>39</sup>.

#### 2.2.2 Taxable Person and the Subject

The taxable person is a physical or legal entity of private law who receives property through inheritance or gift, and a physical person who receives property under a contract of lifetime maintenance or inheritance.

The tax is levied on the gratuitous receipt of property acquired by the taxable person as an inheritance or gift, which is not considered as an income under the income tax law or income under the corporate income tax law.

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<sup>37</sup> VSRS, order and agreement II Ips 696/2007.

<sup>38</sup> Škof et.al, 2007, pg. 572-574.

<sup>39</sup> Official act of RS, no. 117/06, 36/16-order.USRS.

Such assets include movable and immovable property, and ownership of other material entities. A gift or inheritance, that includes only movable property, shall not be subjected to taxation if the total value does not exceed €5,000.

### **2.2.3 Tax Base, Rate, and Exemption**

The tax base is the (net) value of the inherited or received property at the time of the tax liability, after deduction of debts, costs, and burdens that fall on the property on which the tax is levied. In the case of movable properties, the tax base is reduced by €5,000.

Tax rates vary from one another. The law determines three separate scales (direct progression), according to the inheritance distance (II. inheritance order, III inheritance order, and other persons), and the value of the property. Marginal rates range from 5% to 39%.

Tax exemptions applies to heirs and legatees of the first inheritance order (which is determined by the inheritance law) to the non-profitable persons engaged in philanthropy, culture, and in certain other cases determined by the law.

### **2.2.4 The Incurrence and Fulfilment of Tax Liability**

Tax liability is activated by the receipt of a gift (e.g., the conclusion of a written contract), by the finalisation of an inheritance act of a bequest, and by death in the case of lifetime maintenance and inheritance contracts.

The tax is levied on the taxpayer by a decision of the tax authority within 30 days of the receipt of the tax return or the final decision of the succession. The tax must be paid within 30 days from the receipt of the decision. Payment of the tax is a condition for notarising the signatures on the contract and thus transferring ownership of the property. If the contract is terminated after payment of the tax, or if the contract cannot be performed in its entirety, the taxpayer is entitled to a refund of the tax.

### **2.2.5 Taxes on Consumption**

#### **General on taxes on consumption**

Consumption taxes are taxes whose economic purpose or objective is to impose a tax on the final consumer of a good or a service. Consumption taxes are separated into synthetic taxes, which cover all consumption except that which is specifically exempted (e.g., VAT) and analytical taxes, which cover only certain consumption of goods or services (e.g., excise duties).

The advantages of consumption taxes are the abundance of tax revenues (they are the main source of government budgets), the stability of incomes, the invisibility of the tax

and the low cost of collection. The main downside of consumption taxes is their regressive nature (asocial function), which is mitigated within the system itself (e.g., reduced rate, non-legal exemptions), through other taxes and in other ways or through the social policy instruments.

### **3 Value Added Tax**

#### **3.1 The Concept and its Legal Basis**

In the tax law theory, VAT is referred to as a modern way of taxing turnover, introduced by most of the world's most developed countries<sup>40</sup>. It is usually defined as synthetic, indirect, all-phase net tax on (domestic) consumption. From a technical point of view, VAT is a sales tax, as it taxes transactions (turnover of goods, supply of services, etc.), but from an economic point of view it targets the burden on consumers (through the deduction of input VAT).

At the EU level, VAT is harmonised by the EU Directive<sup>41</sup> which interprets our 2006 ZDDV-1 as well<sup>42</sup>. Most of the Directive's provisions are fixes, but in some cases, member states are allowed to regulate some issues themselves (e.g., tax rate) – to a certain extent. In regard to VAT, other EU-implemented regulations that have a direct effect, and the legal practice of the EU Court of Justice must be taken into account as well.

#### **3.2 Subject and the Taxpayer**

VAT is charged and paid on supplies of goods and services as a compensation for the payments required by the supplier in course of his economic activities on the Slovenian territory (e.g., sales, barter, leasing services). VAT is also due on the use of goods and services for non-business purposes, on imports of goods into the EU and on acquisitions of goods within the EU.

Taxpayers of VAT are legal and physical persons who perform independent economic activity and independently derive income from property and property rights, and whose gross turnover in the last 12 months reaches or exceeds €50,000. VAT taxpayers are also farmers whose cadastral income exceeds €7,500.

With Slovenia's integration into the EU, foreign persons also became liable for VAT, if they make sales to taxable or non-taxable persons in Slovenia worth more than €35,000 and in certain other cases. Taxable persons have also become the so-called small taxpayers, if they acquire their goods from EU with a value of more than €10,000 or

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40 Škof et.al, 2007, pg. 368.

41 Council's Directive 2006/112/ES, November 28, 2006 on the common system of VAT (the Directive has several annexes).

42 Official act of RS no. 117/06 with chg. and add.



excise goods above a certain quantity, and temporary taxable persons who sell a new means of transport in the EU to a non-taxable person or to a buyer of a new motor vehicle from the EU.

All VAT taxable persons have a so-called identification number, which consist of the prefix SI and their tax number. They must use this identification number in all transactions, invoices, and certain other cases<sup>43</sup>.

### 3.3 VAT Exemptions

The VAT system knows or distinguishes between the so-called genuine and non-genuine exemptions. Genuine exemption (also known as 0% rate in the past) means that the taxable person does not have to account and pay VAT but is entitled to deduct the tax. Hence, exports of goods, supplies of goods to other member states, exempt supplies of goods and services and tax and customs warehouse services are completely VAT-free.

However, the non-genuine VAT exemption means that the taxable person carrying out an exempt activity do not charge tax on their supplies, neither are entitled to a deduction of the tax charged by their suppliers. VAT is exempted on certain activities in public interest (health, education, religious communities, sports education, culture, etc.) and on certain other activities (insurance, financial services, gambling, etc.).

Due to the negative effects of non-genuine material exemptions, it is in some cases permissible for the taxable person to opt for taxation of otherwise exempt supplies (the so-called "optional taxation", e.g., in the case of transactions of immovable property).

### 3.4 Tax Base and Rate

The VAT tax base is expressed in money (*ad valorem* taxes) and represents the payment from the customer, client, or a third party to the supplier for their supply of goods or services. The tax base is increased by excise duties, stamp duties, other taxes, and incidental costs (commissions, transport, etc., charged by the supplier), except VAT. However, it excludes certain discounts and rebates received by the taxable person from his customer as reimbursement for expenses paid in the name and on behalf of the customer.

When importing goods, the taxable amount is the customs value as determined by EU customs rules. However, for intra-EU acquisitions of goods, the tax base is determined in the same way as for supplies of goods within Slovenia.

The Slovenian law provides for three VAT rates. In addition to the standard rate, there are two reduced tax rates, which are a form of tax relief designed to mitigate the regressivity of VAT.

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43 Klun, 2020, pg. 67.

The standard VAT rate is 22% of the taxable amount. The lower rate is 9.5% of the taxable amount and applies to specific supplies listed in a specific annex of the law (food, medicine, water, etc.). the special reduced rate is 5% of the taxable amount and applies to specific supplies also listed in a special annex of the law (supply of books, newspapers, etc.).

### 3.5 Calculation, Payment, and Deduction of VAT

The taxpayer is responsible to calculate and pay VAT for themselves (self-taxation principle). The accounting period can be monthly or quarterly, depending on the size of its turnover. For taxpayers trading with the EU, a monthly accounting period is required, as they must submit a so-called "recapitulation report" on their intra-EU business.

The tax is calculated by deducting the VAT paid on the purchase (input VAT) from any taxes charged on the supply (output taxes) during the specified accounting period. In this case, only the difference is paid into the government budget. If the input VAT is higher than the output VAT, the taxable person is entitled to a refund of the VAT overpaid, or to carry the excess amount forward to the next accounting period<sup>44</sup>.

The right to VAT deduction is an essential element of the VAT system or of the implementation of tax neutrality, as VAT must not influence the economic decisions of the entrepreneur or the taxable person (i.e., there is no VAT cumulation).

With regard to the levying and payment of the VAT, it is worth noting the principle of joint and several liability, and the reverse charge mechanism<sup>45</sup>.

The principle of joint and several liability means that, in certain case, the person to whom the goods and services are supplied (the person liable for VAT) is jointly and severally liable for the payment of VAT, in addition to the supplier of the goods or services, if it is apparent from objective circumstances that the person knew that they were participating in transaction intended to avoid the payment of VAT.

The reverse charge mechanism means that the VAT is charged to the recipient of the goods or the user of the service, instead to the supplier of the goods or services. At the same time, recipients are entitled to a VAT deduction. This mechanism is a part of the VAT system for the case of so-called critical activities, namely construction services and the hiring of personnel in the construction sector, as well as in some other cases.

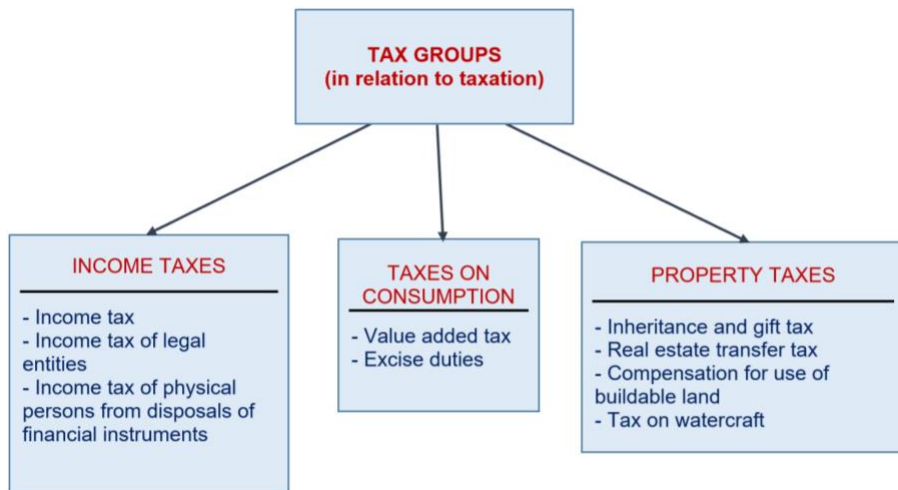
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<sup>44</sup> Klun, 2020, pg. 68-69.

<sup>45</sup> ZDDV-1, Article 76.a and 76.b.

### 3.6 Special Arrangement

The VAT system is also subject to a number of special arrangements, which deviate from the general scheme due to the specificities of individual areas. In addition to the above-mentioned small taxable persons and farmers in the VAT system, who are exempted from charging VAT up to a certain amount of the taxable turnover or total income, special arrangements apply to services provided by travel agents and tour operators, second-hand goods, artworks and antiques, investment gold, and to certain other cases<sup>46</sup>.



Scheme 7: Tax groups in relation to taxation

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46 ZDDV-1, Chapter XI.

#### 4 Practice Questions

- Objects of personal income tax – types of income
- Who is a resident of Slovenia – conditions and the scope of tax liability
- Which incomes are subject to personal income tax as a final tax (cedular)?
- What are the tax rates on capital gains?
- Incurrence of tax liability for inheritances and gifts
- Define inheritance and gift tax rates
- What is the VAT tax base?
- When is the taxpayer jointly and severally liable for the payment of VAT?
- The difference between real and false VAT exemptions

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- Marjan Špilar: Institut poročstva v davčnem postopku. Gospodarski subjekti na trgu, (sedemindvajseto posvetovanje o aktualni problematiki s področja gospodarskega prava), Institute for Commercial Law Maribor and University of Law Maribor, May 2019, pg. 1-5.



## Topics of Špilar (Tax Law) ENG FIN (1) DOI007and Projects

### 1 Topics of final works

- Current trends in EU taxation (fair taxation of the digital economy, roadmap to a unified VAT area in the EU, roadmap to a more effective corporate taxation, etc.)
- Current trends in taxation in Slovenia (fairer tax system, taxation of virtual currencies – crypto-tax, taxation of the digital economy, new taxation of real estate, etc.)
- Post-Covid-19 taxes
- Green tax reform
- WCO
- OECD

### 2 Potential projects and research activities

- More projects on the EC website on the topic of tax policies, taxation, and modernization of tax authorities, [https://ec.europa.eu/reform-support/index\\_en](https://ec.europa.eu/reform-support/index_en)
- More projects on the topic of provincial legislation, financing, and taxes for the introduction of provinces in Slovenia, <http://www.pokrajine.si/>
- Opportunity to publish scientific articles on tax issues of local communities in an international journal Lex Localis, <http://pub.lex-localis.info/index.php/LexLocalis/about>
- Opportunity to publish scientific articles on tax issues in the Slovenian scientific and technical journal Podjetje in delo, <http://www.podjetjeindelo.si/>
- Opportunity to publish scientific articles on tax issues in the Slovenian scientific journal Pravniki, <http://www.revija-pravnik.si/revija-pravnik.html>
- Finance law conference, <https://dfk.si/>



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