

OTHER TAXES

Property tax

Property tax is levied on buildings and parts of buildings, including apartments, garages and second homes. The taxpayer is an individual who is the actual or beneficial owner of the premises. The taxable base for premises is the value ascertained according to special criteria issued by the government and local communities. The tax rate for dwellings varies from 0.10% to 1% of the value. The tax rates on premises used for rest and recreation range from 0.20% to 1.50%. The tax rate for business premises varies from 0.15% to 1.25%. For business premises that are not used for attendant activities or are not rented, the tax rate is increased by 50%.

Tax on the transfer of immovable property

The tax is paid on real property transactions. A taxable person is the seller of the real property unless it is agreed otherwise. The tax base is the selling price of the real property. The tax is payable at the rate of 2% of the tax base.

Charge for the use of building land

A charge for the use of building land is levied on vacant and constructed building land possessed by legal persons and individuals. The charge is set by local communities for vacant building land based on the area of building land planned for building and for constructed building land based on the useful area of the residential house or business premises thereon.

Motor vehicles tax

Motor vehicles tax is paid for passenger motor vehicles put into circulation in Slovenia for the first time; imports and acquisitions from other EU member states are also taxed. The tax is determined on a progressive scale depending on the CO₂ emission or other ecological attributes (e.g. Euro standard, hard particle emission...). Tax rates are higher for vehicles using diesel fuel.

Motor vehicle charges

According to the Motor Vehicle Charges Act, an annual duty on the use of motor vehicles and trailers in road traffic is paid for vehicles registered in Slovenia. The tax amount depends on the type of vehicle. Certain categories of vehicles are exempt from the tax.

Water vessel tax

Tax is levied on vessels longer than 5 metres registered in Slovenia, registered in other countries or not registered anywhere but owned by Slovenian residents. The taxpayers are the owners. Tax is levied for the calendar year, based on the length of the vessels and their engine power.

Environmentally-oriented taxes

Taxes are levied on the pollution of air with carbon dioxide emissions (CO₂ tax), the use of lubricating oils and fluids, landfilling with scrap pneumatic tires, landfilling with scrap packaging, landfilling with waste electrical and electronic equipment, environmental pollution due to the use of volatile organic compounds, environmental pollution caused by waste water discharge and on environmental pollution caused by waste disposal.

Tax on insurance services

This tax is paid by insurance companies and other legal persons conducting insurance business in the territory of the Republic of Slovenia. The tax base is the premium or contribution paid on the basis of a concluded insurance contract. The tax is payable at the rate of 8.5% of the tax base.

Tax on finance services

The taxation of financial services is regulated by the Financial Services Tax Act. The tax is paid by bank and saving companies and other legal persons conducting payment services (including companies which submit a payment invoice) and services of insurance agents in Slovenia. The tax base is the compensation or contribution received on the basis of a concluded financial service. The tax is payable at the rate of 8.5% of the tax base.

Inheritance and gift tax

The taxation of gifts and inheritance is regulated by the Inheritance and Gift Taxation Act. The subject of the tax is property which a natural person or legal person of private law acquires from a natural or legal person as an inheritance or a gift and which is not deemed income according to the law governing personal or corporate income tax.

The tax rate amounts range between 5% and 39%, depending on the value of the property and line of succession. Tax relief applies to inheritance and gifts made to persons in the first line of succession and inheritance and gifts with a value of up to EUR 5,000 (and certain other cases).

Taxation of games of chance

Operators of conventional games of chance pay tax on gambling. The tax on lottery tickets is paid by the organisers of conventional games of chance with state confession. Winnings from games of chance are taxed as well.