

Customs duties

Slovenia is a member of European Union. Trade between EU member states is based on the free movement of goods. In relations with third countries the EU's foreign trade and customs policy is applied.

Customs duties (carina) are levied on goods upon their importation into the European Union customs territory from other countries. The rates of duty are laid down in the EU Common Customs Tariff and applied in accordance with the EU's common customs legislation.

Excise duties

Excise duties are regulated by the Excise Duty Act. Excise duties are payable on excise products produced in the territory of Slovenia or introduced from the territory of other EU member states, or on excise products imported into the EU. Excise products are alcohol and alcoholic beverages, tobacco products, energy products and electricity released for consumption in the territory of Slovenia. The person liable to pay excise duty is the producer or the importer of the excise product, or a person that supplies excise goods from another EU member state.

Excise duty is paid for tobacco products as a percentage of the market price value of the excise product and a fixed amount for a certain amount of product (for example, a percentage of market price plus a fixed amount for 1,000 cigarettes), for energy products and electricity in a fixed amount for a certain amount of product (for energy products the unit depends on the type of product, for example kilograms for LPG; litres for petrol, gas oil; megawatt hours for natural gas and electricity; gigajoule of caloric value for coal, coke and lignite) and for alcohol and alcoholic beverages (in a fixed amount per hectolitre for wine, sparkling wine and fermented beverages intermediate products; and in a fixed amount on the percentage volume of alcohol per hectolitre for beer and ethyl alcohol).