

# Tax & Legal Alert

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## Explanation of the Tax Administration with regard to the supply of electricity to the taxable person – taxable dealer and chargeability of VAT

Slovene Tax Authorities have issued a new explanation regarding the place of supply of electricity through the distribution system, amending their previous view.

The beforementioned explanation emphasizes that in case a Slovene company sells gas or electricity to a taxable dealer established outside Slovenia, it is of essential importance, with regard to taxation, the place where the dealer has established its business. Thus the key element in case of supply of gas or electricity through the distribution system, is to determine to whom and to which country the supply is performed. In this respect it is irrelevant whether the dealer is identified for VAT purposes in Slovenia. The Slovene supplier should state on the invoice the taxable dealer's VAT number of the country where the dealer has established his business. If the

dealer is established outside Slovenia, no VAT should be charged.

For further information please contact Črtomir Borec.

## New Convention between the Republic of Slovenia and United Kingdom for the avoidance of double taxation

The valid Convention for the avoidance of double taxation with respect to the taxes on the income was concluded in the Eighties.

According to the information from the Ministry of Foreign Affairs a new Convention entered into force on 12 September 2008. As the new Convention will be applicable in Slovenia as from 1 January 2009, the "old" Convention applies in the meantime.

For further information please contact Anka Pogačnik.