

REGISTRATION – SPECIAL SUPERVISION

According to Slovenian Excise Duty Act special production, processing, storage and movement control on Slovenian territory applies to certain products.

Who

In accordance with Article 101 of the Excise Act, the following activities must be reported:

- persons who produce, process, store or move products from tariff codes 2709 00 10, 2710 19 71, 2710 19 75, 2710 19 81, 2710 19 83, 2710 19 85, 2710 19 87, 2710 19 91, 2710 19 93, 2710 19 99, 2710 20 90, 3403 11 00, 3403 19 10, 3403 19 20, 3403 19 80, 3403 91 00, 3403 99 00, 3814 00 90 and 3826 00 90, for bulk commercial movements. Bulk commercial movements are considered unpackaged products that are transported in containers that are an integral part of the means of transport or are in ISO containers or other containers that exceed 210 liters. An ISO container is a container that complies with the standards ISO 668:2013, ISO 1496-1:2013 and ISO 15867:2003;
 - persons who produce, process, store or move products from tariff code 8478, which are intended for the processing of unprocessed tobacco and the production of tobacco products for the purpose of performing following activities;
 - persons who move unprocessed tobacco (products from tariff codes 2401 10, 2401 20 and 2401 30);
 - persons who produce, store, or move electronic cigarettes and
 - persons who store or move heating tobacco.
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When

A person who produces, processes or stores products declares an activity to the tax authority only before the initiation of the activity or before the data in the application of an activity were changed.

Persons who transport products through the territory of Slovenia must report any movement to the tax authority, i.e. before the entry of products to the territory of Slovenia or before the dispatch of products from a warehouse in Slovenia. The product movement report for products subject to special supervision is not submitted if any of the following applies to the products:

- The provisions with regard to the control of production, processing or storage and movement in accordance with Article 89 of ZTro-1 (control in EMCS), or
 - They are released for consumption after importation in accordance with customs legislation or are moving under customs supervision, or
 - Article 85 of the Excise Duty Act applies to products that are moving under duty suspension arrangement and under cover of an electronic administrative document, or are released for consumption after entry, except if they move to another Member State.
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Where and how

The application to declare an activity can be submitted via e-mail to n101.fu@gov.si.

Forms

Report – special supervision (REPORT-PN)

[Electronic submission](#) Fill in/print Instructions

Fee

No fee.

Sanctions

If a person does not declare the production, processing, storage or movement of products to which special supervision rules apply, they are penalised.

Description

- [Excise duties system \(Details\)](#)
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Legislation

- [Excise duties](#)
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News

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