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ACT DETERMINING INTERVENTION MEASURES TO ASSIST IN MITIGATING THE CONSEQUENCES OF THE SECOND WAVE OF COVID-19 EPIDEMIC (ZIUOPDVE)

AMENDMENTS OF THE ACTS

ACT DETERMINING THE INTERVENTION MEASURE OF DEFERRED PAYMENT OF BORROWERS' LIABILITIES (ZIUOPOK)

Deferred payment of borrower's obligations

Do provisions of the Act Determining the Intervention Measure of Deferred Payment of Borrowers' Liabilities (Official Gazette of the Republic of Slovenia, No. 36/20 et seq.; hereinafter ZIUOPOK) also apply to obligations under loan agreements under ZIUOPOK, that are affected by a confirmed compulsory settlement or a confirmed agreement on financial restructuring?

Yes.

What does the deferral of payment from the previous question mean?

Deferred payment means the suspension of the maturity of all obligations under a loan agreement which is the subject of a confirmed compulsory settlement or a confirmed financial restructuring agreement until the end of the deferral period. The final due date of the obligation after the confirmed compulsory settlement is extended for the duration of the deferral of payment.

ACT DETERMINING THE INTERVENTION MEASURES TO MITIGATE THE CONSEQUENCES OF THE SECOND WAVE OF COVID-19 EPIDEMIC (ZIUOPDVE)

Deferred payment of obligations under the loan agreement

For how long the bank grants the borrower a deferral of payment of obligations under the loan agreement?

The bank grants the borrower a deferral of payment of obligations from the loan agreement for nine months in accordance with the provisions of Articles 2 and 3 ZIUOPOK, which also applies to loan agreements newly concluded during the period of validity of this Act.

Until when must the borrower referred to in Article 2 of ZIUOPOK address an application to the bank for deferral of payment of obligations from the loan agreement?

No later than 26 February 2021, and the deferral of payment of obligations from the loan agreement shall take effect no later than on 31 March 2021.

Which loan agreements are not covered by the obligation to grant deferral of the loan agreement?

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Notwithstanding the first paragraph of Article 56 of the Act Determining The Intervention Measures To Mitigate The Consequences Of The Second Wave Of Covid-19 Epidemic (Official Gazette of the RS, No. 175/20 et seq.; hereinafter: **ZIUOPDVE**), the obligation to grant deferral of loan agreement does not apply to loan agreements with a maturity of more than four years and for which the guarantee for the obligation to pay has been assumed by the Republic of Slovenia in accordance with the Act Providing Additional Liquidity to the Economy to Mitigate the Consequences of the COVID-19 Epidemic (Official Gazette of the RS, no. 61/20 et seq.; hereinafter: **ZDLGPE**).

Is the deferral approved by the bank on the basis of the ZIUOPOK also considered as a period of deferral of liabilities from an individual loan agreement approved on the basis of the first paragraph of Article 56 of the ZIUOPDVE?

Yes.

Assistance in the form of partial reimbursement of uncovered fixed costs

How is the amount of uncovered fixed costs calculated?

The amount of uncovered fixed costs is calculated according to the scale from Article 109 ZIUOPDVE, but not more than:

- EUR 1,000 per month per employee or self-employed person or company member, shareholder or founder of a cooperative or institute in accordance with the second indent of the first paragraph of this Article, during the eligible period whose sales revenues fell by 30 to 70 percent,
- EUR 2,000 per month per employee or self-employed person or company member, shareholder or founder of a cooperative or institute in accordance with the second indent of the first paragraph of this Article, during the eligible period whose sales revenues fell by more than 70 percent,
- 70 percent of the net loss (AOP 187 or AOP 183 and a quarter of the anticipated advance payment of personal income tax on income from activities for 2020) of the beneficiary, which is a medium or large enterprise, stated in the profit and loss accounts in the eligible period or 90 percent of net loss (AOP 187 or AOP 183 and a quarter of the anticipated advance payment of personal income tax on income from activities for 2020) of the beneficiary, which is a micro or small enterprise, in the income statements during the eligible period. Aid obtained through this measure shall not be considered as a determination of profit or loss. The size of the beneficiary shall be determined in accordance with Annex 1 to Commission Regulation 651/2014 / EU on the date of submission of the application. The beneficiary shall state the size in the statement referred to in the first paragraph of Article 110 ZIUOPDVE.

How does the beneficiary declare the average number of employees?



In the statement referred to in the first paragraph of Article 110 ZIUOPDVE, the beneficiary shall state the average number of employees under the employment contract in the period from 1 December 2019 to 30 November 2020 for the purpose of calculating the amount of entitlement. The average number of employees is calculated as the number of working hours in the aforementioned period for which employees received wage and wage compensation at the expense of the employer, taking into account hours at work, holidays, vacations and compensation from own resources in cases of incapacity for work due to illness or non-work-related injury and compensation from his own resources in cases of incapacity for work due to an occupational disease or injury at work, compared to the number of possible working hours for that period, to two decimal places.

What can be taken into account when calculating the decline in sales revenue?

Notwithstanding the fifth paragraph of Article 109 ZIUOPDVE, when calculating the decline in sales revenue, sales revenue in the eligible period may be taken into account in relation to the average number of employees or sales revenue in relation to the value of fixed assets, excluding land, if that is more favourable for the beneficiary. In the statement referred to in the first paragraph of Article 110 ZIUOPDVE, the beneficiary states that in calculating the decline in sales revenues he took into account the average sales revenues referred to in the first sentence of the sixth paragraph of Article 109 ZIUOPDVE.

TAX PROCEDURE ACT (ZDavP-2)

Conducting a public auction

How else can a public auction be conducted?

The public auction can also be conducted as an online public auction. The provisions of the Tax Procedure Act (Official Gazette of the Republic of Slovenia, No. 13/11 et seq.; hereinafter: **ZDavP-2**), which regulate the public auction, shall apply mutatis mutandis to the online public auction, except for Article 198 of ZDavP-2 (minutes of the public auction). The Minister responsible for finance shall prescribe a more detailed manner and conditions for conducting the online public auction.

Who cannot buy seized movable property below the appraised value according to the attachment record?

The debtor or a related person referred to in Article 148 ZDavP-2.

Are there any restrictions on who is not allowed to appear at the public auction as a bidder?

No.

What do bidders have to do before the public auction starts?

As a rule, tenderers must pay a security equal to 10 % of the starting price of the seized movable property they wish to bid, but the amount may not be less than EUR 40.00.



COURTS ACT (ZS)
Taking an oath
<i>What can the President of the High Court decide if the taking of the oath is difficult or impossible due to the circumstances of an extraordinary event under Article 83a of the Courts Act (Official Gazette of the Republic of Slovenia, No. 94/07 et seq.; hereinafter: ZS)?</i>
The President of the Higher Court, who appoints lay judges from the first paragraph of Article 44 of the ZS, may decide that the lay judge shall take the oath in writing before taking office.
<i>When is this person considered to be acting as a lay judge?</i>
The moment the court receives his/hers signed oath in text, which is determined by the president of the higher court who has appointed the lay judge.

EMPLOYMENT RELATIONSHIPS ACT (ZDR-1)
Termination of the employment contract without a valid reason
<i>When can an employer terminate an employee's employment contract without a valid reason?</i>
Notwithstanding the second paragraph of Article 89 of the Employment Relationships Act (Official Gazette of the Republic of Slovenia No. 21/13 et seq.; hereinafter: ZDR-1), the employer may terminate the employee's employment contract without stating a justified reason from the first indent of the first paragraph of 89 Article ZDR-1 and with a notice period of 60 days, if the employee meets the conditions for acquiring the right to an old-age pension in accordance with the first and fourth paragraphs of Article 27 of the Pension and Disability Insurance Act (Official Gazette of the RS, No. 96/12 et seq.; hereinafter: ZPIZ-2).
<i>In the event of such termination, does the employee have the right to severance pay in accordance with Article 108 ZDR-1?</i>
Yes.
<i>Can the employer obtain data from the collections of the Pension and Disability Insurance Institute of Slovenia in order to determine the fulfilment of the conditions?</i>
Yes, the employer can obtain such data.



DEROGATIONS FROM THE PROVISIONS OF CERTAIN ACTS

ACT DETERMINING THE INTERVENTION MEASURES TO CONTAIN THE COVID-19 EPIDEMIC AND MITIGATE ITS CONSEQUENCES FOR CITIZENS AND THE ECONOMY (ZIUZEOP)

Deferred payment of borrowers' obligations

When is the Republic of Slovenia, as a guarantor, liable to the bank referred to in the first paragraph of Article 2 ZIUOPOK?

Notwithstanding the first paragraph of Article 65 of the Act Determining The Intervention Measures To Contain The Covid-19 Epidemic And Mitigate Its Consequences For Citizens And The Economy (Official Gazette of the Republic of Slovenia, No. 49/20 et seq.; hereinafter: **ZIUZEOP**), the Republic of Slovenia as a guarantor is liable to the bank referred to in the first paragraph of Article 2 of ZIUOPOK for fulfilling the obligations of borrowers for loan agreements referred to in the first and second paragraphs of Article 6 of the Act, in accordance with Article 65 ZIUZEOP.

Which loan agreements do not apply to the above?

For loan agreements concluded on the basis of ZDLGPE.

ACT DETERMINING THE INTERVENTION MEASURES TO MITIGATE AND REMEDY THE CONSEQUENCES OF THE COVID-19 EPIDEMIC (ZIUOOPE)

Partial subsidy measure to reduce full-time work

Until when can an employer order part-time work for an employee who has a full-time employment contract?

Until 30 June 2021.

By when at the latest, does the employer have to apply for a subsidy?

By 10 June 2021 at the latest.

What does the employer have to attach to the application for a subsidy?

The employer shall attach to the application:

- evidence of meeting the conditions referred to in the first paragraph of Article 12 of the Act Determining the Intervention Measures to Mitigate and Remedy the Consequences of the COVID-19 Epidemic (Official Gazette of the Republic of Slovenia, No. 80/20 et seq.; hereinafter: **ZIUOOPE**),
- a signed statement by which he undertakes not to violate the prohibition of dismissal from the second paragraph of Article 18 ZIUOOPE during the period of receiving the subsidy and for one month after this period,
- consent to the publication of data referred to in Article 20 ZIUOOPE, and

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- a statement for which the employer is criminally and materially liable, that it has paid the employees' wages or wage compensations.

I what cases does the employer have to return the received funds?

Notwithstanding Article 18 ZIUOOPE, the employer must return the received funds even if in the procedure of exercising the right to subsidize the reduction of full-time work, he submitted a false statement that he has paid wages or wage compensations to employees.

ACT DETERMINING TEMPORARY MEASURES TO MITIGATE AND REMEDY THE CONSEQUENCES OF COVID-19 (ZZUOOP)

Wage compensation for employees due to quarantine or inability to work because of force majeure due to childcare obligations, cessation of public transport or closure of borders

What is the amount of wage compensation of an employee who is unable to perform work due to a quarantine or force majeure due to childcare obligations, cessation of public transport or closure of borders?

Notwithstanding Article 57 of the Act Determining Temporary Measures to Mitigate and Remedy the Consequences of COVID-19 (Official Gazette of the Republic of Slovenia, No. 152/20 and 175/20 - ZIUOPDVE; hereinafter: **ZZUOOP**), wage compensation determined in accordance with sixth paragraph, may not be lower than the minimum wage in the Republic of Slovenia.

Measure of partial reimbursement of wage compensation for employees on temporary lay-off

What does the employer have to attach to the application for exercising the right to reimbursement of paid wage compensations to employee on temporary lay-off?

Notwithstanding the third paragraph of Article 74 ZZUOOP, in addition to attaching an assessment of the decline in income, for the correctness of which the employer is criminally and materially liable and evidence of the posting of employees on temporary lay-off due to temporary inability to provide work for business reasons, the employer shall also attach to the application for exercising the right to reimbursement of paid wage compensations to employees on temporary lay-offs:

- a statement for which it is criminally and materially liable, that on the day of submitting the application it has paid all due liabilities from mandatory duties and other monetary non-tax liabilities in accordance with the law governing the financial administration,
- a statement that it has fulfilled its obligations to submit all withholding tax returns for the last five years, and
- a statement that it has paid all wage compensation to employees on the day of submitting the application.

In what cases does the employer have to return the funds received?



Notwithstanding Article 76 ZZUOOP, an employer who receives or has received funds from the measure of partial reimbursement of wage compensation to employees on temporary lay-off, returns the funds in full, if, when submitting the application for exercising the right, it submitted a false statement that all overdue liabilities from compulsory benefits and other monetary non-tax liabilities in accordance with the law governing the financial administration are settled, a false declaration that it has fulfilled the obligations from the submission of all withholding tax returns for employment for the last five years, or a false declaration that it paid wage compensations to employees on the day of submitting the application.

VALUE ADDED TAX ACT (ZDDV-1)

VAT exemption and VAT deduction

Which goods or services are exempt from VAT, with the right to deduct VAT?

Notwithstanding Article 41 of the Value Added Tax Act (Official Gazette of the Republic of Slovenia, No. 13/11 et seq.; hereinafter: **ZDDV-1**), which determines the VAT rate and notwithstanding points 3 and 4 of Annex I to the ZDDV -1, supplies, intra-European acquisitions and imports of vaccines against COVID-19 approved by the competent authorities in the Republic of Slovenia or the European Union and in vitro diagnostic medical devices for COVID-19 with acquired certificate or the appropriate mark are exempt from VAT payments, with the right to deduct VAT.

Notwithstanding points 1 and 2 of the first paragraph of Article 42 and the second paragraph of Article 63 ZDDV-1, services directly related to vaccines and in vitro diagnostic medical devices from the previous paragraph, in connection with the treatment or maintenance of health are exempt from VAT payments with the right to deduct VAT.

INVESTMENT PROMOTION ACT (ZSInv)

Contract on granting subsidies

Is the commitment of the investor and the recipient of the incentive that the new jobs created by the investment be filled no later than three years after the completion of the investment and maintained in the region for at least five years after the first post or at least three years after when the post was first filled, in the event that the recipient of the incentive is a small or medium - sized company, can it be extended?

Yes, notwithstanding the provision of the fifth indent of the first paragraph of Article 14 of the Investment Promotion Act (Official Gazette of the Republic of Slovenia, No. 13/18; hereinafter: **ZSInv**) an undertaking by the investor and the recipient of the incentive that the new posts created by the investment will be filled no later than three years after the end of the investment and maintained in the region for at least five years from the day the post was first filled or at least three years from the day the post was filled for the first time, in case the recipient of the incentive is a small or medium-sized company, it can be extended for a maximum of two years on the basis



of a submitted and reasoned request of the investor and the recipient of the incentive. The extension of the fulfilment of the commitment shall be decided by the ministry responsible for the economy, upon consideration of the submitted request on the basis of the criteria prescribed by the Government by a decree. This provision is valid until 30 June 2021.

COMMODITY RESERVES ACT (ZBR)
Deciding on the use of commodity reserves
Who decides on the use of commodity reserves?
Notwithstanding the first paragraph of Article 9 of the Commodity Reserves Act (Official Gazette of the Republic of Slovenia, No. 96/09 et seq.; hereinafter: ZBR), the minister responsible for supply may decide to use up to five million protective masks in the Institute's stock for commodity reserves for general use, for the purposes of preventing the spread of COVID-19 in enterprises.
Who are the beneficiaries for obtaining protective masks?
Micro-enterprises with one to four employees, which, as a legal or natural person, are engaged in economic activity. The following shall also be considered as employees referred to in the previous paragraph: <ul style="list-style-type: none"> – a self-employed person who performs an activity on the day the Act enters into force and is included in the compulsory pension and disability insurance on the basis of Article 15 of the Pension and Disability Insurance Act (Official Gazette RS, no. 96/12 et seq.; hereinafter: ZPIZ -2) in – a partner or shareholder of companies or the founder of a cooperative or institute who is a managing person and is included in the compulsory pension and disability insurance on the day of the entry into force of this Act on the basis of Article 16 of ZPIZ-2.
Who bears the costs of paying import duties?
The costs for the payment of import duties and VAT are covered from the budget of the Republic of Slovenia.

EMPLOYMENT RELATIONSHIPS ACT (ZDR-1)
Annual leave
Until when can an employee take annual leave for 2019 that was not used in 2020?
Notwithstanding the provision of the third paragraph of Article 162 of ZDR-1 and Article 71a ZIUZEOP, in cases referred to in Article 71a ZIUZEOP and the fourth paragraph of Article 162 ZDR-1, the employee has the right to use all annual leave for 2019 that has not been used in 2020, until 28 February 2021.
Until when can an employee who, due to urgent work needs related to the control of the SARS-CoV-2 virus or due to the consequences of the COVID-19 epidemic, could not use

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the remaining annual leave for 2020 within the deadlines set by the ZDR-1, take annual leave for 2020?

Until 31 December 2021.

FINANCIAL OPERATIONS, INSOLVENCY PROCEEDINGS, AND COMPULSORY DISSOLUTION ACT (ZFPPIPP)

Rules on obligations

When is the company's management not obliged to file a motion to initiate bankruptcy or compulsory settlement proceedings?

Notwithstanding Article 38 and the first paragraph of Article 39 of the Financial Operations, Insolvency Proceedings, and Compulsory Dissolution Act (Official Gazette of the Republic of Slovenia, No. 13/14 et seq.; hereinafter: **ZFPPIPP**), the management is not obliged to submit a proposal to start bankruptcy or compulsory settlement proceedings if the company's long-term insolvency is the result of a declaration of an epidemic.

Until when is the above measure valid?

The measure is valid until 31 March 2021, unless there is no chance that the company will be able to eliminate the situation of long-term insolvency. The government may extend the measure for a further six months by decision. The Government shall publish the decision on the extension of the measure in the Official Gazette of the Republic of Slovenia.

When do the company's bodies have to start performing the actions from Article 36 (convening of the General Meeting) and Article 37 (subscription and payment of new shares) of the ZFPPIPP, if they cannot perform them in time due to the objective consequences of the epidemic?

No later than one month after the publication of the cancellation of the COVID-19 epidemic in the Official Gazette of the Republic of Slovenia.

When is a company's long-term insolvency considered to be the result of a declaration of an epidemic?

The long-term insolvency of a company is considered to be the result of a declaration of an epidemic if the company carries out an activity which the government or ministerial regulation or a local community regulation declared as temporarily banned or significantly restricted, or if the company was not insolvent in the long run as of 31 December 2019.

When do the deadlines for fulfilling the obligations of the management expire?

Notwithstanding Article 40 ZFPPIPP (management obligations after confirmation of compulsory settlement) and Article 221.I ZFPPIPP (additional management obligations and other special rules), deadlines for fulfilling management obligations shall not expire earlier than one month after the announcement of the revocation of the COVID-19 epidemic in the Official Gazette of the Republic of Slovenia.

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Deciding on the commencement of bankruptcy proceedings
<i>What is the period for which the court may postpone the decision on the creditor's motion to initiate bankruptcy proceedings and the period during which the debtor justifies his request for postponement of the decision?</i>
Notwithstanding Articles 236, 237 and 238 ZFPPIPP, the period for which the court may postpone the decision on the creditor's motion to initiate bankruptcy proceedings and the period during which the debtor justifies his request for postponement of the decision is four months, if the insolvency of the debtor is a consequence of the declaration of an epidemic.
<i>Until when does the above measure apply?</i>
The measure is applied in bankruptcy proceedings initiated at the proposal of the creditor by 31 March 2021 at the latest. The government may extend the measure for a further six months by decision. The decision to extend the measure shall be published by the Government in the Official Gazette of the Republic of Slovenia.
<i>How can the debtor justify postponing the decision on the creditor's proposal to initiate bankruptcy proceedings?</i>
The debtor may also justify the postponement of the decision on the creditor's proposal to initiate bankruptcy proceedings by providing evidence that he has eliminated the insolvency through other financial restructuring measures or with a sufficient scale of operations.
<i>When is a debtor's insolvency considered to be the result of a declaration of an epidemic?</i>
A debtor's insolvency shall be deemed to be the result of a declaration of an epidemic if the debtor carries on an activity (services and/or sale of goods) which a governmental or ministerial regulation or a local community regulation deemed temporarily banned or substantially restricted, or if the debtor was not insolvent on 31 December 2019.
<i>What about enforcement if the court postpones deciding on creditor's motion to initiate bankruptcy proceedings?</i>
If the court postpones the decision on creditor's motion to initiate bankruptcy proceedings in accordance with this measure, the enforcement court shall, at the request of the debtor, postpone enforcement for that period.

COLLECTIVE MANAGEMENT OF COPYRIGHT AND RELATED RIGHTS ACT (ZKUASP)
Collection and distribution of copyright
<i>What can a collecting society use the collected royalties for and in what amount?</i>
Notwithstanding the fourth paragraph of Article 30 and Article 33 of the Collective Management of Copyright and Related Rights Act (Official Gazette of the Republic of Slovenia, No. 63/16; hereinafter: ZKUASP), a collective society may pay its holders of rights with permanent residence

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in the Republic of Slovenia or with their registered office in the Republic of Slovenia extraordinary assistance of up to 25 percent of the amount of collected royalties in 2020.

What are the rules for granting and paying extraordinary assistance and who adopts these rules?

Extraordinary assistance is granted and paid in accordance with the rules adopted by the management in agreement with the Supervisory Board. The rules must specify in particular:

1. eligibility criteria for extraordinary assistance,
2. the procedure for granting and paying extraordinary assistance,
3. the maximum amount of extraordinary assistance per individual beneficiary,
4. rules on the use of extraordinary assistance,
5. rules on the control of the use of extraordinary assistance,
6. rules on the recovery of unduly granted and paid extraordinary assistance.

The rules are published immediately after their adoption in accordance with Article 39 ZKUASP.

Who determines the amount of royalties collected and the allocation and payment of extraordinary assistance to an individual beneficiary?

Management decides in agreement with the supervisory board.

INTERIM MEASURES

INTERIM MEASURES IN THE FIELD OF LABOR

Crisis allowance

To whom does the employer pay the crisis allowance?

To each employee who works and whose last monthly wage did not exceed twice the minimum wage, the employer pays in addition to the wage for the month of December 2020 a crisis allowance in the amount of EUR 200.00 which is exempt from all taxes and contributions.

What if the employee does not work for the whole month of December?

If the employee does not work for the whole month of December, he/she is entitled to a proportional part of the allowance.

For which days is the employee also entitled to the crisis allowance?

An employee is entitled to the allowance for a holiday and other non-working day determined by the Act, if he/she would actually work on that day, and the allowance is not due to him/her for other forms of absence from work.

What if an employee has a part-time employment contract?

In this case, the employee is entitled to a crisis allowance in proportion to the working time for which he/she has concluded an employment contract, except in cases where the employee works part-time in special cases in accordance with the law governing employment.

Who is not entitled to the crisis allowance?

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Employees of direct and indirect users of the budget of the Republic of Slovenia and municipal budgets and foreign diplomatic missions and consulates, international organizations, missions of international organizations and institutions, bodies and agencies of the European Union in the Republic of Slovenia.
Where are the funds provided for the payment of the crisis allowance?
Funds are provided in the budget of the Republic of Slovenia or from the budget of the European Union.
How does the employer claim a refund of the paid crisis allowance to the employee?
Through the information system of the Financial Administration of the Republic of Slovenia (hereinafter: FURS), the employer submits a statement stating that the employee has been paid a crisis allowance.
By when must the beneficiary submit a statement via the FURS information system in electronic form?
By the end of February 2021 at the latest.
When does FURS pay the refund of the crisis allowance?
By 20 March 2021 at the latest.
Who supervises the implementation of the first to third paragraphs of Article 85 of the Act?
Supervision is carried out by the Labor Inspectorate of the Republic of Slovenia in accordance with the regulations governing inspection supervision.
Who supervises the exercise of the employer's right to reimbursement of the paid crisis allowance under the sixth paragraph of Article 85 of the Act?
Supervision is carried out by the FURS, which applies the law governing the tax procedure to the supervision procedure.

INTERIM MEASURES REGARDING REIMBURSEMENT FOR EMPLOYEES ON TEMPORARY LAYOFF AND REFUND OF UNDULY RECEIVED FUNDS

Reimbursement for employees on temporary layoff and reimbursement of unduly received funds

What does an entity that has claimed a refund of wage compensation on temporary layoff under ZIUOOPE, ZIUPDV and ZZUOOP and subsequently finds that it has not met the condition of declining income?

The entity shall notify the FURS of this no later than until the deadline for the submission of the corporate income tax return for 2020 and/or for the period including data for the period of the second half of 2020, or by the deadline for the submission of self-employment income tax for 2020 and reimburse the amount of aid received within 30 days of service of the decision.

What about the claimed refunds relating to the period from 1 January 2021?

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The entity shall notify FURS no later than until the deadline for submitting the corporate income tax return for the year 2021 and/or for the period that includes data for the period of the second half of 2021, and/or by the deadline for the submission of self-employment income tax for 2021.
After the expiry of the payment deadline, is statutory default interest accrued until payment according to the Statutory Default Interest Rate Act (Official Gazette of the Republic of Slovenia, No. 11/07; hereinafter: ZPOMZO-1)?
Yes.
What is taken into account when determining the decrease in revenues in 2020, compared to 2019?
Notwithstanding the provisions of ZIUOOPE, ZIUPDV and ZZUOOP, the principle of proportionality is taken into account when determining the reduction of revenues in 2020, compared to 2019, which means that the proportional reduction of revenues in 2020 compared to the scope of operations in 2019 is taken into account.
Who sets the proportionality criteria?
They are determined by the minister responsible for finance by an executive regulation.
When does the Employment Service of Slovenia (hereinafter: ZRSZ) have the right to obtain from the FURS free of charge data on overdue unpaid liabilities from compulsory benefits and other monetary non-tax liabilities, in accordance with the law governing the financial administration, on the day of filing an application for reimbursement of paid wage compensations for the temporarily laid-off employees and data on the submission of all tax deductions for employment income for the last five years until the date of submission of the application for reimbursement of paid wage compensations for the temporarily laid-off employees?
For the purposes of supervising the correctness of statements made pursuant to Article 36 of the Act in connection with the fulfilment of the condition of payment of due liabilities from mandatory liabilities and other monetary non-tax liabilities in accordance with the law governing the financial administration and the condition of submitting all income tax returns from the employment relationship for the period of the last five years until the day of submitting the application, for exercising the right to reimbursement of paid wage compensations for the temporarily laid-off employees.
Who supervises the fulfilment of the obligation to return the received entitlements from the first and second paragraphs of Article 99 ZIUZEOP, the seventh paragraph of Article 18 ZIUOOPE, the fourth and fifth paragraphs of Article 91 ZZUOOP and the first paragraph of Article 89 of the Act?
Supervision is carried out by the FURS, which applies the law governing the tax procedure to the supervision procedure.
Can FURS and ZRSZ allow instalment payment of debt?

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Notwithstanding the law governing public finances, the FURS and the ZRSZ, which are responsible for determining the return of unduly received funds paid on the basis of laws governing intervention measures related to the COVID-19 epidemic, may allow instalment payment of debt in a maximum of 6 monthly instalments over a period of 6 months due to loss of ability to generate revenue due to the epidemic.

Is interest charged on the deferred amount (including default interest) for the period when the instalment payment is allowed in accordance with the Act?

No.

What happens if the authority has allowed payment in instalments and the recipient of the funds is late in paying an individual instalment?

With the due date of the unpaid instalment, all subsequent unpaid instalments fall due. In the decision authorizing the instalment payment, the authority shall warn the recipient of the funds of the consequences of the delay.

How does the authority secure the fulfilment and payment of obligations?

Under the conditions laid down by the Act.

In which cases (and to what extent) can an employer be penalized?

A fine of EUR 3,000 to EUR 20,000 shall be imposed on an employer who submits a false declaration of payment of all overdue liabilities arising from compulsory duties and other monetary non-tax liabilities collected by the tax authority in accordance with the law governing the financial administration, on an employer who submits a false declaration of fulfilment of obligations arising from the submission of all withholding tax returns for employment for the last five years, and on an employer who submitted a false declaration that employees on the day of filing the application for the right to a refund work or the right to subsidize the reduction of full-time work, were paid wages or wage compensations.

A fine of EUR 1,500 to 8,000 shall be imposed on an employer who employs ten or fewer employees if such an employer commits an offense referred to in the preceding paragraph.

A fine of EUR 450 to 2,000 shall be imposed on the responsible person of the employer if they commit an offense referred to in the first paragraph.

A fine of EUR 450 to 1,200 shall be imposed on an individual employer if he commits an offense referred to in the first paragraph.

INTERIM MEASURES IN THE FIELD OF SOCIAL PROTECTION

Solidarity allowance for pensioners

Who are the beneficiaries to the solidarity allowance for pensioners?

Beneficiaries are persons with permanent residence in the Republic of Slovenia who are beneficiaries to pensions paid by Pension and Disability Insurance Institute of Slovenia (hereinafter: **ZPIZ**) whose pension amounts to EUR 714.00 or less.

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<i>To what extent is the solidarity allowance for pensioners paid to the beneficiaries?</i>
It is paid to: <ul style="list-style-type: none"> - pension beneficiaries receiving a pension of up to EUR 510.00 are paid a solidarity allowance for pensioners in the amount of EUR 300.00, - pension beneficiaries receiving a pension in the amount of EUR 510.01 to 612.00, are paid a solidarity allowance for pensioners in the amount of EUR 230.00 and - pension beneficiaries receiving a pension in the amount of EUR 612.01 to 714.00, are paid a solidarity allowance for pensioners in the amount of EUR 130.00.
<i>To whom is the solidarity allowance for pensioners paid, taking into account the amounts stated in the previous answer?</i>
It is also paid to recipients of disability insurance benefits who are unemployed and have permanent residence in the Republic of Slovenia. These benefits are paid by the ZPIZ.
<i>Taking into account the amounts referred to in the third paragraph of Article 92 of the Act, are occupational pension beneficiaries who have permanent residence in the Republic of Slovenia also entitled to the solidarity allowance?</i>
Yes.
<i>What is taken into account in the amount of the pension from the third paragraph of Article 92 of the Act?</i>
The amount of the pension also takes into account the amount of part of the widow's or survivor's pension by the other parent, supplements and differences of pensions to the pension according to other regulations and the amount of pension received from a foreign pension or disability insurance institution.
<i>What is taken into account when determining the amount of the solidarity allowance for pensioners?</i>
The amount of pension or compensation received by the beneficiary in December 2020. The amount of pension received from a foreign pension or disability insurance institution, which according to the previous paragraph is considered to be the amount of the pension, shall be taken into account in the amount of the paid pension in January 2020. For pension beneficiaries whose pension was paid in proportion to the provisions of international agreements on 1 January 2020 or who, according to the FURS, received a pension from a foreign pension or disability insurance provider and permanently reside in the Republic of Slovenia, the amount of the foreign pension is taken into account in the amount obtained by ZPIZ for the payment of the annual allowance in 2020 for the month of January 2020.
<i>When is the solidarity allowance for pensioners paid?</i>
It is paid upon payment of the pension for the month of December 2020 or no later than 15 January 2021.
<i>Who provides the funds for the payment of solidarity allowance for pensioners?</i>
Republic of Slovenia from the budget of the Republic of Slovenia.

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Who pays the solidarity allowance for occupational pension beneficiaries?
The solidarity allowance for beneficiaries of occupational pensions is paid by Kapitalska družba pokojninskega in invalidskega zavarovanja, d.d.
Is the solidarity allowance for pensioners counted as income when exercising the rights under the regulations governing rights from public funds?
No, except for extraordinary financial social assistance.
Is income tax paid on the solidarity allowance for pensioners?
Regardless of the law governing personal income tax, income tax is not paid.
Are compulsory health insurance contributions paid from the solidarity allowance for pensioners?
No.
Is the solidarity allowance for pensioners paid to a pension beneficiary referred to in the eighth paragraph of Article 92 of the Act who has not provided proof of the amount of the pension received from a foreign pension or disability insurance institution in 2020?
No.

INTERIM MEASURES IN THE FIELD OF SOCIAL PROTECTION
A one-time solidarity children allowance
Who is entitled to a one-time solidarity allowance of EUR 50 for a child under the age of 18?
One of the parents or another person for each child with permanent or temporary residence in the Republic of Slovenia who actually lives in the Republic of Slovenia.
What about beneficiaries of children allowance?
For all beneficiaries of child allowance, the Ministry of Labor, Family, Social Affairs and Equal Opportunities pays a one-time solidarity allowance ex officio.
What should parents who are not entitled to children allowance do?
They submit an application to the Ministry of Labor, Family, Social Affairs and Equal Opportunities for the transfer of a one-time solidarity allowance by 31 January 2021.
Who else is entitled to a one-time solidarity allowance of EUR 50?
The beneficiary is also a foster parent for a child up to the age of 18, for whom a valid foster care contract is concluded in November 2020 in accordance with the provisions of the law governing foster care.
Until when is the solidarity allowance paid?
It is paid until 31 January 2021.
Who provides the funds to pay the one-time solidarity allowance?
The funds are provided by the Republic of Slovenia from the budget of the Republic of Slovenia.

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Is the one-time solidarity allowance counted as income in the exercise of rights under the rules governing rights from public funds?

No, except in extraordinary financial social assistance.

Is personal income tax paid on one-time solidarity allowance?

Regardless of the law governing personal income tax, the income tax is not paid.

How does the amount of the allowance for large families increase until the end of the epidemic?

Notwithstanding the law governing parental care and family benefits, the amount of the allowance for large families eligible for this right will be increased by the end of the epidemic, by EUR 100.00 for a family with three children and by EUR 200,00 for a family with four or more children.

Higher childcare allowance

How does the amount of childcare allowance increase during the epidemic?

The amount of childcare allowance received by the beneficiary in accordance with the law governing parental care and family benefits is increased by EUR 100.00.

For which period are the beneficiaries entitled to higher allowance?

The beneficiaries are entitled to a higher allowance every month when an epidemic is declared, even if it lasts less than a full month, from 18 October 2020 onwards.

Until when will the higher allowance to the beneficiaries for October, November and December 2020 be settled?

Until 31 January 2021.

A one-time solidarity allowance for students

Who will be paid the one-time solidarity allowance in the amount of EUR 150.00 until 31 January 2021?

Students with permanent residence in the Republic of Slovenia who are studying according to publicly valid study programs in the Republic of Slovenia in the academic year 2020/2021 and who were not included in the compulsory pension and disability insurance on 19 October 2020 on the basis of Articles 14, 15, 16, 17 and 25 ZPIZ-2.

Who provides the funds to pay the one-time solidarity allowance for students?

The funds are provided by the Republic of Slovenia from the budget of the Republic of Slovenia.

Is the one-time solidarity allowance for students counted as income when exercising rights under the regulations governing rights from public funds?

No, except in extraordinary financial social assistance.

Is personal income tax paid on a one-time solidarity allowance for students?

Regardless of the law governing personal income tax, income tax is not paid.

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A one-time solidarity allowance to improve the social situation of people
<i>Who are the beneficiaries to a one-time solidarity allowance to improve the social situation of persons?</i>
Beneficiaries to a one-time solidarity allowance in accordance with this measure are persons with permanent residence in the Republic of Slovenia who did not receive a solidarity allowance for pensioners in accordance with Article 92 of the Act, whose taxable income under ZDoh-2 for 2019, calculated per month, did not exceed EUR 591.20 if on the day the Act enters into force, they: <ul style="list-style-type: none"> - reach the age of 65 and - holders or members of the farm, in accordance with the law governing agriculture.
<i>What is the amount of a one-time solidarity allowance for beneficiaries?</i>
The one-time solidarity allowance is EUR 150.00.
<i>On what basis is the one-time solidarity allowance paid?</i>
It is paid on the basis of an application submitted to the ministry responsible for agriculture by 31 January 2021.
<i>Who provides the funds to pay the one-time solidarity allowance?</i>
The funds are provided by the Republic of Slovenia from the budget of the Republic of Slovenia.
<i>Is the one-time solidarity allowance counted as income in the exercise of rights under the rules governing rights from public funds?</i>
No, except in extraordinary financial social assistance.
<i>Is personal income tax paid on the one-time solidarity allowance?</i>
Regardless of the law governing personal income tax, income tax is not paid.

Temporary compensation
<i>Who shall be granted temporary compensation for loss of employment?</i>
It is granted to an unemployed person from the first day of unemployment and for a maximum of the period of the declared epidemic of the infectious disease COVID-19 whose employment contract was terminated from 18 October 2020 onwards for business reasons or for the period for which it was concluded, and who was included in compulsory social insurance in the Republic of Slovenia before 18 October 2020 on the basis of employment, and who does not meet the conditions for obtaining unemployment benefits under the provisions of the Labour Market Regulation Act (Official Gazette of the Republic of Slovenia, No. 80/10 et seq.; hereinafter: ZUTD).
<i>How is compensation claimed?</i>
The compensation referred shall be claimed by the ZRSZ with an application submitted no later than 30 days after the publication of the revocation of the COVID-19 epidemic in the Official Gazette of the Republic of Slovenia, accompanied by termination of the employment contract for business reasons or a fixed-term employment contract.
<i>Who decides on compensation?</i>

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The ZRSZ decides on compensation by issuing a decision.
What is the amount of compensation granted?
Compensation is granted in the amount of EUR 513.63 gross per month.
How is a person included in compulsory social insurance at the time the benefit is recognized?
The person is included as an unemployed person who is a recipient of unemployment benefits.
When is the allowance granted to an alien with the citizenship of a country that is not a member of the European Union, the European Economic Area or the Swiss Confederation?
Allowance is granted if, according to the law governing the labour market, such person is considered an unemployed person and does not meet the conditions for acquiring the right to unemployment benefits.
How is a refund decision served?
The decision is served on the person by delivery to the home mailbox in accordance with the law governing postal services.
When is service deemed to have taken place?
Service is affected on the fifteenth day from the day of dispatch, which is marked on the decision. If, after sending the decision of the ZRSZ, the person informs within one month that he has not received the decision in the mailbox, the presumption of service is eliminated, and service is carried out in accordance with the provisions of the law governing general administrative procedure.

INTERIM MEASURE AT THE BIRTH OF A CHILD
A one-time solidarity allowance for new-borns
Who is entitled to a one-time solidarity allowance for new-borns of EUR 500.00?
The beneficiary is one of the parents or another person or adoptive parent under the law governing parental care and family benefits, for each child with permanent residence in the Republic of Slovenia, born from including 1 January 2020 to one year after the end of the epidemic for which they are entitled to assistance at the birth of a child under the law governing parental care and family benefits.
Until when is the one-time solidarity allowance paid to the beneficiaries?
For beneficiaries, whose child was born before the entry into force of the Act, the allowance shall be paid by no later than 31 March 2021. For beneficiaries, whose child is born after the entry into force of this Act, the allowance shall be paid within three months after the birth of the child.
Who provides the funds to pay the one-time solidarity allowance for new-borns?
The funds are provided by the Republic of Slovenia from the budget of the Republic of Slovenia.
Is the one-time solidarity allowance for new-borns counted as income when exercising rights under the regulations governing rights from public funds?

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No, except in extraordinary financial social assistance.
<i>Is personal income tax paid on the one-time solidarity allowance for new-borns?</i>
Regardless of the law governing personal income tax, income tax is not paid.

INTERIM MEASURES IN THE FIELD OF ECONOMY
Earmarked assets of the public liquidity fund for companies
<i>When can the earmarked assets of a public fund be reduced?</i>
When the Public Fund of the Republic of Slovenia for Entrepreneurship (hereinafter: public fund) receives earmarked assets from the founder for the implementation of financial products, the earmarked assets of the public fund may be reduced, but not more than the minimum earmarked assets of the public fund. funds.
<i>Who determines the legitimate purposes for which the funds are spent and the amount of the management fee?</i>
Founder in the contract by which earmarked funds for the implementation of financial products are transferred to the public fund.
<i>Who adopts a decision on the reduction of earmarked assets to cover the surplus of expenses over revenues as a result of the operation of a public fund on the basis of Article 103 of the Act?</i>
The decision is adopted by the founder upon acceptance of the annual report of the public fund in accordance with the law governing the operation of public funds.
<i>Where are the funds for the implementation of financial products in the amount of EUR 90 million provided?</i>
They are provided in the budget of the Republic of Slovenia.

Funds for guarantees for bank loans
<i>What does the Republic of Slovenia provide financial resources for?</i>
In order to ensure liquidity and maintain the operation of micro, small and medium-sized enterprises, the Republic of Slovenia provides financial resources for the measure of guarantees for bank loans for micro, small and medium-sized enterprises, and the reduction of bank costs.
<i>Who carries out the measure?</i>
The measure is implemented by the Public Fund of the Republic of Slovenia for Entrepreneurship, which concludes a contract with the ministry responsible for the economy for this purpose.
<i>Where is the funding provided for the implementation of the measure?</i>
Financial resources for the implementation of the measure are provided in the budget of the Republic of Slovenia in the balance of revenues and expenditures in the amount of EUR 30 million and are intended for the creation of a reserve fund to cover losses in the form of cashed guarantees, reduction of bank costs and management fee.

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Guarantee to SID Bank for the first loss of the financial engineering loan fund in the field of tourism and hospitality
<i>What does the Republic of Slovenia guarantee to SID Bank as a guarantor by law?</i>
With the Act, the Republic of Slovenia guarantees to SID Bank as a guarantor the priority coverage of the deficit from the eligible costs of the financial engineering measure in the amount of EUR 100 million.
<i>For how long and in what manner is the financial engineering measure implemented?</i>
The financial engineering measure shall be implemented for 12 years and shall be established by a contract concluded between the ministry responsible for economic development and technology and SID Bank within six months of the entry into force of the Act.
<i>How is the deficit determined?</i>
The deficit is determined upon the liquidation of the measure, and the liquidation calculation is confirmed by the ministry.
<i>For what purpose is the financial engineering measure implemented?</i>
The financial engineering measure is implemented in accordance with the provisions of Article 106f of the Public Finance Act (Official Gazette of the Republic of Slovenia, No. 11/11 et seq., Hereinafter: ZJF) and, regardless of the said article, is implemented to provide loans with a maturity of up to 20 years and with the possibility of poor insurance for investments and working capital to final recipients who are companies and entrepreneurs referred to in the seventh paragraph of Article 3 of the Companies Act (Official Gazette of the Republic of Slovenia, No. 65/09 et seq., Hereinafter: ZGD-1) in the field of tourism and hospitality.
<i>How long is the guarantee provided for?</i>
The guarantee is provided for 35 years, which corresponds to the duration of the financial engineering measure and the maturity of the last loan and the period required for the recovery of any outstanding loans by the final recipients.
<i>What is the nature of the guarantee?</i>
The guarantee is irrevocable, unconditional, free of charge and is redeemed within thirty days at the first written request of SID Bank.
<i>Will SID Bank provide its own funds for the implementation of the financial engineering measure?</i>
SID Bank will provide EUR 200 million from its own funds for the implementation of the financial engineering measure.
<i>What are the funds of the financial engineering measure intended for?</i>
The funds of the financial engineering measure are intended for granting loans to final recipients with state aid and for covering the costs as determined by the contract on the establishment of the financial engineering measure. Of the funds earmarked for the loans referred to in the previous sentence, 25% shall be earmarked for working capital and 75% for investments and working capital linked to investments.

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The bank must transfer the advantages and benefits obtained through the guarantee to the final recipients and, at its request, demonstrate to the competent ministry that it has a mechanism in place to ensure the transfer of the advantages of the guarantee to the final recipients.

Is the guarantee included in the quota of guarantees under the law governing the implementation of the budget?

A guarantee issued on the basis of Article 105 of the Act is not included in the quota.

INTERIM MEASURES IN THE FIELD OF PURCHASE OF RAPID TESTS

Antigenic rapid tests for SARS-CoV-2 virus

Who is eligible for the aid to carry out antigenic rapid tests for SARS-CoV-2 virus?

Legal or natural person organized as a company, a sole proprietor or cooperative (hereinafter: **beneficiary**).

What assistance is the beneficiary entitled to?

The beneficiary is entitled to the aid to carry out rapid tests in the amount of EUR 40 per employee on the day of submitting the application.

Who is also considered an employee from the second paragraph of Article 106 of the Act?

A self-employed person who is included in the compulsory pension and disability insurance on the basis of Article 15 of ZPIZ-2 and a company member or shareholder of a company or the founder of a cooperative who is a manager and is on the day of submitting the application included in the compulsory pension and disability insurance on the basis of Article 16 ZPIZ-2.

Who is not eligible for the aid to carry out antigenic rapid tests?

A person who fails to meet mandatory duties and other monetary non-tax obligations in accordance with the law governing the financial administration collected by the tax authority is not entitled to the aid to carry out rapid tests if such person has outstanding tax liabilities or other monetary tax liabilities on the day of application in the amount of more than EUR 5,000.00.

What is the beneficiary responsible for and what can they allocate the funds for?

The beneficiary is responsible for the intended use of funds received on the basis of Article 106 of the Act, which may be used exclusively for the implementation of rapid tests, which will be used to test employees.

Who can perform rapid tests?

Rapid tests can be performed by health care providers, whereby a swab is taken only by a healthcare professional or another person who works for that provider with the acquired competencies for a swab.

How does the beneficiary claim the payment of aid to carry out rapid tests?

The beneficiary submits a statement through the FURS information system that they are a person defined in Article 106 of the Act.

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Until when must the beneficiary submit the statement?
The beneficiary must submit the statement no later than in 30 days after the entry into force of the Act.
How does the FURS pay the aid?
FURS pays a lump sum aid.
Where are the funds provided for the payment of the aid to carry out antigenic rapid tests?
Funds are provided in the budget of the Republic of Slovenia or from funds obtained from the budget of the European Union.
What must be done by a beneficiary who has applied for the aid to carry out antigenic rapid tests and subsequently realises that they did not meet the conditions for obtaining the aid or did not use the funds specifically for carrying out rapid tests?
Such beneficiary shall inform FURS thereof and return the amount of aid received within 30 days of service of the decision.
Who exercises control over the exercise of rights under Article 106 of the Act and the intended use of funds?
Supervision is carried out by the FURS, which applies the law governing the tax procedure to the supervision procedure.

INTERIM MEASURES IN THE FIELD OF IMPLEMENTATION OF PUBLIC PROCUREMENT AND PUBLIC PRIVATE PARTNERSHIP
Contractual deadlines for the performance of contractual obligations and provisions on contractual penalty
How are contractual deadlines for the fulfilment of contractual obligations and provisions on contractual penalties regulated during the epidemic?
In contracts for the supply of goods or the provision of services or the performance of works concluded by tenderers with contracting authorities on the basis of the Public Procurement Act (Official Gazette of the Republic of Slovenia, No. 91/15 et seq.; hereinafter: ZJN-3) and the Public-Private Partnership Act (Official Gazette of the Republic of Slovenia, No. 127/06; hereinafter: ZJZP) and which do not refer to the supply of goods that represent protective equipment necessary in the fight against the epidemic, contractual deadlines for the fulfilment of contractual obligations during the epidemic do not run, and the provisions on contractual penalties do not apply to the period of delay that occurred during the epidemic.

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INTERIM MEASURES IN THE FIELD OF RENTAL RATIO OF OFFICE BUILDINGS AND OFFICE PREMISES
Measures regarding the rental of commercial real estate
<i>What can a lessee of office buildings or business premises (hereinafter: commercial real estate) do, who is prevented or significantly restricted from carrying out economic activity by regulations due to the COVID-19 epidemic and therefore cannot use commercial real estate in whole or in part for agreed purpose?</i>
<p>You can:</p> <ul style="list-style-type: none"> - notwithstanding the Business Buildings and Business Premises Act (Official Gazette of the Republic of Slovenia, no. 18/74, 34/88, Official Gazette of the Republic of Slovenia, no. 32/00, 102/02 - US decisions and 87/11 - ZMVN- A) terminates the lease agreement with a written statement with a notice period of 8 days; - requests a deferral of payment of obligations under the lease agreement; - requires the extension of a fixed-term lease.
<i>What counts as a lease agreement obligation?</i>
The obligation from the lease agreement is considered to be the rent and all other payments related to the lease of commercial real estate, which are included in the amount of the rent (hereinafter: the rent) in accordance with the contractual provisions of the lease agreement.
<i>For how long can a lessee request a deferral of rent or an extension of the lease agreement?</i>
For the period for which their economic activity is prevented or significantly restricted and were therefore not able to use the business premises in whole or in part for the agreed purpose, and also for the period before the entry into force of the Act, when due to COVID-19 epidemic, the regulation prevented the performance of economic activity or such activity was significantly restricted, and as a result they were not able to use the business premises in whole or in part for the agreed purpose.
<i>When does a lessee have to pay deferred rent to the lessor?</i>
The lessee must pay deferred rents to the lessor no later than six months after the expiry of this measure, whereby the lessor is not entitled to default interest for deferred rents, but may require appropriate insurance for deferred rents.
<i>When does a deferral of rent or an extension of the lease agreement take effect?</i>
Postponement of the payment of rent or extension of the lease agreement takes effect when the lessor receives a written request from the lessee. The lessee must send a request for deferment of rent before rent is due.
<i>Can a lessee request a deferral of rent payments which fell due before the entry into force of the Act?</i>
Notwithstanding the fifth paragraph of Article 117 of the Act, the lessee may request a deferral of rent payments which fell due before the entry into force of the Act, if such rents relate to the the

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lessee's economic activity was prevented or significantly restricted due to the COVID-19 epidemic and were therefore not able to use the business premises in whole or in part for the agreed purpose. The lessee must send such a request in writing to the lessor within 15 days after the entry into force of the Act.

Can the lessor cancel or withdraw from the lease agreement if the lessee requests a deferral of rent or an extension of the lease agreement?

The lessor may not terminate or withdraw from the lease agreement because the lessee has requested a deferral of payment of rent or an extension of the lease agreement.

How long are these measures valid?

The measures are valid until 30 June 2021. The government may extend them for a maximum of six months. The Government shall publish the decision on the extension of the measure in the Official Gazette of the Republic of Slovenia.

INTERIM MEASURES IN THE FIELD OF TAX AND JUDICIAL ENFORCEMENT AND PERSONAL BANKRUPTCY

Tax enforcement

When does the tax authority start tax enforcement?

Only in urgent matters.

When is a matter considered urgent?

The matter is considered urgent if the tax authority, based on the information at its disposal, reasonably expects that the payment of mandatory duties or other monetary non-tax liabilities recovered by the tax authority will be prevented or significantly hindered after the termination of the measure under Article 118 of the Act.

Until when is this measure valid?

The measure is valid until 31 January 2021. The government may extend this measure for another three months. The Government shall publish the decision on the extension of the measure in the Official Gazette of the Republic of Slovenia.

Provisions of which act apply mutatis mutandis?

Unless the Act provides otherwise, the provisions of ZDavP-2 shall apply mutatis mutandis to the measures referred to in Article 118 of the Act.

Exemption of receipts from enforcement and bankruptcy estate

Which benefits are exempt from enforcement under the Enforcement and Security Act (Official Gazette of the Republic of Slovenia, No. 3/07 et seq.; hereinafter: ZIZ)?

All receipts paid to the debtor under the laws governing intervention measures due to the epidemic, with the exception of receipts which constitute compensation for wages or payment for services rendered.

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Are these benefits also exempt from the bankruptcy estate in personal bankruptcy proceedings under the ZFPPIPP?

Yes.

Postponement of enforcement

In which enforcement proceedings is enforcement postponed from the day the Act enters into force?

In enforcement proceedings pending under the ZIZ, enforcement shall be suspended on the day this Act enters into force if the debtor is a natural person.

In which case is enforcement not postponed?

Enforcement is not suspended if it is an urgent matter, on which the court decides despite and during the epidemic, or if it is a matter of enforcement due to the recovery of claims for legal maintenance and compensation for lost maintenance due to the death of the one who gave it.

Until when is this measure valid?

The measure is valid until 31 January 2021. The government may extend the measure for a period of three months. The Government shall publish the decision on the extension of the measure in the Official Gazette of the Republic of Slovenia.

TRANSITIONAL AND FINAL PROVISIONS

To whom does the first paragraph of Article 60 of the Act apply?

It applies to beneficiaries of grants from the allocation of part of personal income tax who are beneficiaries for the years from 2020 onwards.

What percentage of the allocation of part of personal income tax for the financing of grant beneficiaries is doubled?

The percentage of allocation of part of personal income tax for financing beneficiaries of donations submitted to it by residents in their requests for allocation of part of personal income tax for donations valid on the day the Act enters into force is doubled, unless the resident changes his request.

Which provisions expire on the day the Act enters into force?

- the third and fourth paragraphs of Article 103 of the ZIUOPDVE,
- Article 107 and the second paragraph of Article 108 of the ZIUOPDVE.

What does the provision of the last sentence of the fifth paragraph of Article 109 of the ZIUOPDVE apply to?

It applies to declarations submitted by the date of entry into force of the Act, if it is more favorable for the beneficiary.

What must an applicant do who establishes a condition on the basis of the amended fifth paragraph of Article 109 of the ZIUOPDVE regarding the average number of employees,

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<i>and has already submitted a statement on the basis of the ZIUOPDVE by the time this Act enters into force?</i>
The applicant shall submit a supplement to the statement or a new statement within 15 days of the entry into force of this Act. The difference to the full value of the reimbursement is paid to the beneficiary by 31 January 2021.
<i>What must an applicant do who establishes a decline in income on the basis of the new sixth paragraph of Article 109 of the ZIUOPDVE and has already submitted a statement on the basis of the ZIUOPDVE by the time this Act enters into force?</i>
The applicant shall submit a supplement to the statement or a new statement within 15 days of the entry into force of this Act. The difference to the full value of the reimbursement is paid to the beneficiary by 31 January 2021.
<i>How are the provisions of the first and second indents of the amended fifth paragraph of Article 109 of the ZIUOPDVE observed for applicants who have submitted an application on the basis of the ZIUOPDVE?</i>
For applicants who have submitted an application on the basis of the ZIUOPDVE, the provisions of the first and second indents of the amended fifth paragraph of Article 109 of the ZIUOPDVE shall be observed ex officio. The difference up to the full value of the reimbursement shall be paid to the beneficiary by 31 January 2021.
<i>What is the deadline for issuing implementing regulations?</i>
The competent ministers shall issue the implementing regulations referred to in Article 40 and the fourth paragraph of Article 69 of the Act within 30 days of the entry into force of the Act.
<i>Since when do the provisions of Articles 34 and 35 of the Act apply?</i>
They shall apply from 1 December 2020.

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Our law firm is actively following the latest COVID-19 developments. As always, you can contact us via e-mail info@kbp.si or telephone +386 (0)1 2445500, or you can directly contact the lawyer you are generally in contact with.

Law firm Kavčič, Bračun & Partners, o.p., d.o.o.

Ljubljana, 7 January 2021

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