

## ACT ON THE AID TO THE ECONOMY TO MITIGATE THE EFFECTS OF THE ENERGY CRISIS (ZPGOPEK)

### AID TO THE ECONOMY

#### Beneficiaries

#### **Who is a beneficiary under the ZPGOPEK?**

The beneficiary of the aid for the economy is:

- a legal or natural person organised per the ZGD-1,<sup>1</sup> ZZad,<sup>2</sup> ZGZ,<sup>3</sup> ObrZ,<sup>4</sup> ZRSin,<sup>5</sup> or a legal person governed by private law organised per the ZZ<sup>6</sup> or ZDru-1,<sup>7</sup> and
- has been registered in the Republic of Slovenia (hereinafter: **RS**) to carry out a commercial activity up to and including 30 November 2021.

#### **Who cannot receive aid under the ZPGOPEK?**

The beneficiary cannot receive aid if it:

- has a registered principal activity in Group K of the Standard Industrial Classification of Activities (financial and insurance activities) as of 31 December 2022;
- is the subject of insolvency proceedings or winding-up proceedings at the date of submission of the application;
- has outstanding levies to settle and other monetary non-tax obligations in accordance with ZFU<sup>8</sup> amounting to EUR 50 or more;
- has unfiled and outstanding withholding tax returns for employment income for the last year at the date of the application;
- is subject to sanctions adopted by the European Union as a result of Russia's aggression against Ukraine;
- is one of the following customers: basic social service provider, kindergarten or primary school, small business customer of gas or electric energy, heat distribution utility that distributes heat and other heat producers for gas for the production of heat for domestic customers, household consumer or common household consumer;
- the calculated total amount of aid to the economy granted does not exceed EUR 600; or
- speculatively sells at least part of the electric energy (at a higher price than the price of purchase on the organised market) and seeks to claim aid under the ZPGOPEK.

#### Types of aid to the economy

#### **What types of aid are available to beneficiaries?**

The types of aid available to beneficiaries are:

<sup>1</sup> Companies Act (Official Gazette of the RS, no. 65/09 with amendments and additions).

<sup>2</sup> Cooperatives Act (Official Gazette of the RS, no. 97/09 with amendments and additions).

<sup>3</sup> Chambers of Commerce and Industry Act (Official Gazette of the RS, no. 60/06 with amendments and additions).

<sup>4</sup> Small Business Act (Official Gazette of the RS, no. 40/04 with amendments and additions).

<sup>5</sup> Representativeness of Trade Unions Act (Official Gazette of the RS, no. 13/93).

<sup>6</sup> Institutes Act (Official Gazette of the RS, no. 12/91 with amendments and additions).

<sup>7</sup> Societies Act (Official Gazette of the RS, no. 64/11 with amendments and additions).

<sup>8</sup> Financial Administration Act (Official Gazette of the RS, no. 25/14 with amendments and additions).

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### AID TO THE ECONOMY

- basic economic aid;
- basic special economic aid for businesses;
- special economic aid for reduced economic performance;
- special aid for energy-intensive businesses; or
- special aid for energy-intensive businesses in specific sectors.

All five types of aid are to be granted in the form of grants (subsidies), and the beneficiary may only claim one of the types of aid for the economy provided for in ZPGOPEK.

Aids may be cumulated with *de minimis* aid (Regulation 1407/2013, Regulation 1408/2013, Regulation 717/2014), other permitted aids (Regulation 651/2014/EU, Regulation 702/2014/EU), aids from the COVID-19 temporary framework (Communication from the Commission Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak) if the cumulation provisions of those regulations and the COVID-19 temporary framework are complied with.

In addition to the aid received by the beneficiary, the following will also be taken into account in calculating the maximum total aid received by all the subsidiaries and parent undertakings of the beneficiary acting as a single entity with a common source of control.

#### **Restrictions on basic economic aid to the economy**

Basic economic aid for the economy is granted to beneficiaries whose energy price increases in 2023 at least 1.5 times the reference price for 2021, in the following amount:

- up to 50 percent of eligible costs; and
- not more than EUR 2,000,000 (including other aid received in accordance with Section 2.1 of the Temporary Framework) or EUR 250,000 for beneficiaries in the primary agricultural production and EUR 300,000 for beneficiaries in the sectors of fisheries and aquaculture.

The reference unit price for 2021 is the average price paid by the beneficiary between 1 January and 31 December 2021 and excludes reimbursements of taxes and duties, up to a maximum of:

- 62,26 EUR/MWh for electric energy;
- 26,40 EUR/MWh for natural gas; and
- without limit for process steam.

#### **Restrictions on basic special economic aid for businesses to the economy**

Basic special economic aid for businesses to the economy is granted to beneficiaries whose energy price increases in 2023 at least 1.5 times the reference price for 2021, in the following amount:

- up to 50 percent of eligible costs; and
- not more than EUR 4,000,000 (together with other aids received in accordance with Sections 2.1 and 2.4 of the Temporary Framework).

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**Restrictions on special economic aid for reduced economic performance to the economy**

Special economic aid for reduced economic performance to the economy is granted to beneficiaries whose:

- energy price increases in 2023 at least 1.5 times the reference price for 2021; and
- EBITDA, excluding aid, has decreased by at least 10 percent over the eligible period compared to 2021

in the following amount:

- up to 40 percent of eligible costs; and
- not more than EUR 100,000,000 (together with other aids received in accordance with Sections 2.1 and 2.4 of the Temporary Framework).

Additional restrictions:

- EBITDA over the eligible period, including total aid, may not exceed 90 percent of EBITDA in 2021, or in the case of negative EBITDA in 2021, the aid in question may result in an increase in EBITDA to a maximum of 0;
- if the granted amount of this aid is greater than EUR 50,000,000, a plan must be prepared and submitted within one year on how the beneficiary will reduce the carbon footprint of its energy consumption or how it will implement requirements relating to environmental protection or security of supply.

**Restrictions on special aid for energy-intensive businesses**

Special aid for energy-intensive businesses to the economy is granted to beneficiaries:

- which are exempt from excise duty or have been entitled to a refund of excise duty paid for energy-intensive businesses in accordance with the ZTro-1;<sup>9</sup>
- whose energy price increases in 2023 at least 1.5 times the reference price for 2021; and
- whose EBITDA, excluding aid, has decreased by at least 40 percent over the eligible period compared to 2021 or is negative,

in the following amount:

- up to 65 percent of eligible costs; and
- not more than EUR 50,000,000 (together with other aids, received in accordance with Sections 2.1 and 2.4 of the Temporary Framework).

Additional restriction:

- EBITDA in the eligible period, including total aid, may not exceed 70 percent of EBITDA in 2021, or in the case of negative EBITDA in 2021, the aid in question may result in an increase in EBITDA to a maximum of 0.

**Restrictions on special aid for energy-intensive businesses in specific sectors**

Special aid for energy-intensive businesses in specific sectors to the economy is granted to beneficiaries:

<sup>9</sup> Excise Duty Act (Official Gazette of the RS, no. 47/16 with amendments and additions).

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- which are exempt from excise duty or have been entitled to a refund of excise duty paid for energy-intensive businesses in accordance with the ZTro-1;
- whose energy price increases in 2023 at least 1.5 times the reference price for 2021;
- whose EBITDA, excluding aid, has decreased by at least 40 percent over the eligible period compared to 2021 or is negative; and
- operates in one of the following sectors or sub-sectors with code NACE: 05.10, 06.10, 07.10, 07.29, 08.91, 08.93, 08.99, 10.41, 10.62, 10.81, 11.06, 13.10, 13.30, 13.95, 14.11, 16.21, 17.11, 17.12, 19.10, 19.20, 20.11, 20.12, 20.13, 20.14, 20.15, 20.16, 20.17, 20.60, 21.10, 23.11, 23.13, 23.14, 23.19, 23.20, 23.31, 23.32, 23.41, 23.42, 23.51, 23.52, 23.99, 24.10, 24.20, 24.31, 24.42, 24.43, 24.44, 24.45, 24.46, 24.51, 8.12.21, 10.31.11.30, 10.31.13.00, 10.39.17.25, 10.51.22, 10.51.21, 10.51.53, 10.51.54, 10.51.55.30, 10.89.13.34, 20.30.21.50, 20.30.21.70, or 25.50.11.34;

in the following amount:

- up to 80 percent of eligible costs; and
- not more than EUR 150,000,000 (together with other aids, received in accordance with Sections 2.1 and 2.4 of the Temporary Framework).

Additional restrictions:

- EBITDA in the eligible period, including total aid, may not exceed 70 percent of EBITDA in 2021, or in the case of negative EBITDA in 2021, the aid in question may result in an increase in EBITDA to a maximum of 0;
- if the granted amount of this aid is greater than EUR 50,000,000, a plan must be prepared and submitted within one year on how the beneficiary will reduce the carbon footprint of its energy consumption or how it will implement requirements relating to environmental protection or security of supply.

#### **How are the eligible costs calculated?**

Formula for the calculation of the eligible costs:

$$US = (p(t) - p(\text{ref}) \times 1,5) \times q(t)$$

Whereby each symbol means:

US = eligible cost in a given month during the eligible period (in EUR);

q = amount consumed, i.e., the number of units of energy that the beneficiary purchased from external suppliers as a final customer (in MWh);

p = the price per unit of energy paid by the beneficiary (in EUR/MWh) and does not include refunds of taxes and duties, and cannot exceed 510 EUR/MWh for electric energy and 160 EUR/MWh for natural gas (if the beneficiary has several suppliers of the same energy product, the average price per unit of energy product of all suppliers and all tariffs is taken into account);

t = given month in the eligible period;

ref = reference period from 1 January 2021 to 31 December 2021, unless the beneficiary had been prohibited from offering goods and services or restricted in 2021 as a result of the effects of the COVID-19 epidemic, the same period in 2019 during which a business had operated without these restrictions may be taken as a reference period (the beneficiary certifies this by declaration);

p(ref) = the price per unit of energy product, taking into account:



- in the case of basic economic aid to the economy, the average price per unit of energy products in the RS for the year 2021 as set above in »Restrictions on basic economic aid to the economy«; and
- in the case of special aids to the economy the price per unit of energy products paid by the beneficiary on average over the reference period from 1 January 2021 to 31 December 2021 (in EUR/MWh) and does not include refunds of taxes and duties.

For all forms of special economic aid to the economy, a maximum of 70 percent of the beneficiary's consumption in the same period in 2021 may be taken into account. A beneficiary assessing whether he has a lease for 2023:

- electric energy at a price below 150 EUR/MWh; or
- natural gas at a price below 79 EUR/MWh;

and does not include tax and duty refunds, a business will be eligible for one of the special aids only for that part of the energy product assessed or leased which exceeds those amounts.

Beneficiaries who sell energy products cannot claim aid for the energy products they have sold and must notify Public Agency for Entrepreneurship, Internationalization, Foreign Investments and Technology (hereinafter: **SPIRIT Slovenia**) of each sale within 30 days of the sale.

A beneficiary established in 2021 has to estimate the price per unit of energy product in EUR/MWh or all months of 2021 on the basis of the energy costs incurred in 2021. For the remaining months, the beneficiary has to calculate on the basis of the number of days in the month and the average daily cost during the period when the energy product costs were actually incurred in 2021.

#### **How is the aid amount calculated?**

The formula for calculation of the aid amount for each month in the eligible period:

$$VMP = DUS \times US$$

Whereby each symbol means:

VMP = amount of monthly aid to the beneficiary;

US = eligible cost in a given month during the eligible period (in EUR);

DUS = a part of the eligible costs, determined for each type of aid (in percent).

The total amount of aid is the sum of all monthly aid in the eligible period.

The total amount of aid may be reduced proportionately if the total amount of aid in submitted applications exceeds EUR 850,000,000.

#### **When is an eligible period?**

The eligible period for aid is from 1 January 2023 to including 31 December 2023.

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Application
<b>How can the aid to the economy be claimed?</b>
<p>The beneficiary has to apply:</p> <ul style="list-style-type: none"> <li>- for a whole eligible period until 12 O'clock on 28 February 2023;</li> <li>- electronically through the application of the SPIRIT Slovenia; and</li> <li>- only for one type of aid for the economy in accordance with ZPGOPEK.</li> </ul> <p>All declarations and supporting documents that must be submitted are defined in Paragraphs 4, 5, 6, and 7 of Article 12 of the ZPGOPEK.</p> <p>SPIRIT Slovenia can for the purpose of monitoring, additionally obtain supporting documents or clarifications for the purpose of establishing eligibility for aid.</p>
Payment of aid
<b>When can I expect the aid to be paid?</b>
<p>The beneficiaries will receive an aid payment of 80 percent of the aid amount for each payment. The payments will be made in several instalments:</p> <ul style="list-style-type: none"> <li>- until 31 March 2023 for the period from 1 January to 31 March 2023;</li> <li>- monthly, by the 30th of the month for the current month, for the period from April to December 2023.</li> </ul> <p>The withheld 20 percent of the aid will be paid until 28 February 2024, subject to a correction procedure.</p>
<b>What is the correction procedure?</b>
<p>The correction procedure is the determination of the difference between the actual payment of aid to the economy and the calculation of the amount of aid according to the actual data provided by the persons obliged to provide information to SPIRIT Slovenia (more on this below).</p> <p>For the period from 1 July 2023 to 31 December 2023, SPIRIT Slovenia will take into account any discrepancies found between the provided calculations of beneficiaries and the actual payment of aid to the economy in the accounts up to and including 28 February 2024.</p> <p>If SPIRIT Slovenia finds that an excessive amount of aid has been granted, it issues a decision and orders the beneficiary to reimburse the amount of aid unduly received within 30 days of notification of the decision.</p>
<b>What should I do if I have been paid more aid than the costs actually incurred?</b>
<p>If the beneficiary subsequently discovers that he has been granted or paid too much aid in relation to the actual costs incurred or that he did not meet the conditions for obtaining it, he must inform SPIRIT Slovenia in writing immediately or by 30 April 2024 at the latest.</p>



The competent authority shall issue a decision and order the beneficiary to reimburse the amount of undue aid received within 30 days of notification of the decision.

**What to do if there is a distribution of profits, bonuses, or purchase of own shares in 2023 or for 2023?**

The beneficiary must notify SPIRIT Slovenia in writing immediately or within two months after the payment or distribution at the latest. The aid received must be repaid in 30 days upon notification of the decision, together with interest at the legal rate of late payment from the date of expiry of the time limit for repayment of aid until the date of repayment.

**Obligation to provide information**

**Who has the additional obligation to provide information to SPIRIT Slovenia?**

The information has to be provided by:

- electricity operators and electricity suppliers as defined in the ZOEE;<sup>10</sup>
- transmission system operators and distribution system operators and suppliers of natural gas as defined in the ZOP;<sup>11</sup>
- indirect suppliers as defined in the ZOEE and ZOP who supply and charge part of the energy products to the beneficiaries and have data for the beneficiary on prices in EUR/MWh and quantities in MWh; and
- suppliers of process steam having their main activity in group D35.300 of the Standard Industrial Classification of Activities on 31 October 2022.

**What information do they have to provide?**

They have to provide information on the quantities (in MWh) and unit prices (in EUR) of energy products supplied for each beneficiary.

**By when do they have to provide the information?**

They have to provide information:

- by 31 July 2023 for a period from 1 January 2023 to 30 June 2023; and
- by 31 January 2024 for a period from 1 July 2023 to 31 December 2023.

**Submission of incorrect or untrue information**

**What are the legal consequences of submitting incorrect or untrue data?**

The legal consequences are:

- inclusion on a list (business name and registration number) of ineligible beneficiaries under a Temporary Framework, which is kept for 10 years; and
- recovery of the amount of aid unduly received.

<sup>10</sup> Electricity Supply Act (Official Gazette of the RS, no. 172/21).

<sup>11</sup> Gas Supply Act (Official Gazette of the RS, no. 204/21 with amendments and additions).

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<b>JOB PRESERVATION MEASURES</b>
<b>Temporary measure to partially reimburse the wage compensation due to a reduction in full-time working hours</b>
<b><i>What measure is available to employers?</i></b>
The measure provides for the ordering of part-time work, together with the posting of the worker on partial temporary standby duty, on the grounds of temporary inability to provide work for business reasons resulting from exceptionally high increases in the price of energy products (hereinafter: <b>business reason</b> )
<b><i>Who can be ordered to work part-time?</i></b>
An employer can order part-time work for a worker who has a full-time contract.
<b><i>Who cannot be ordered to work part-time?</i></b>
An employer may not order part-time work for a worker who: <ul style="list-style-type: none"> <li>- is entitled to part-time work and receives partial compensation under ZPIZ-2,<sup>12</sup> ZSDP-1,<sup>13</sup> or ZVZZ;<sup>14</sup> or</li> <li>- is on notice of termination of employment for business reasons during the notice period.</li> </ul>
<b><i>How much work must the employer provide for the worker when implementing the measure?</i></b>
The employer must provide at least half of the working hours.
<b><i>What are the conditions for claiming partial reimbursement of the worker's wage compensation?</i></b>
The conditions are: <ul style="list-style-type: none"> <li>- the worker is temporarily ordered to wait for work for between 5 and 20 hours per week;</li> <li>- the employer does not have a registered principal activity in group K of the Standard Industrial Classification (financial and insurance activities), unless (i) the employer employs workers on the basis of a full-time employment contract; and (ii.a) to employer was transferred one of the types of aid for the economy (see above »AID TO THE ECONOMY«) or (ii.b) would be eligible for the transfer of one of the types of aid for the economy (see above »AID TO THE ECONOMY«) and (iii) is not able, in its own assessment, to provide at least 90 percent of the work to at least 10 percent of the workers on a monthly basis.</li> </ul>
<b><i>When an employer is not entitled to partial reimbursement of wage compensation?</i></b>
The employer cannot claim partial reimbursement of the wage compensation if it: <ul style="list-style-type: none"> <li>- is the subject of insolvency proceedings or winding-up proceedings at the date of submission of the application;</li> </ul>

<sup>12</sup> Pension and Disability Insurance Act (Official Gazette of the RS, no. 48/22).

<sup>13</sup> Parental Protection and Family Benefits Act (Official Gazette of the RS, no. 26/14 with amendments and additions).

<sup>14</sup> Health Care and Health Insurance Act (Official Gazette of the RS, no. 72/06 with amendments and additions).

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### JOB PRESERVATION MEASURES

- has outstanding levies to settle and other monetary non-tax obligations in accordance with ZFU amounting to EUR 50 or more;
- has unfiled and outstanding withholding tax returns for employment income for the last five years at the date of the application;
- is a direct or indirect beneficiary of the budget of the RS or the budget of a municipality;
- is in compulsory administration proceedings and has outstanding tax liabilities which are not affected by the compulsory administration proceedings and which arose after the compulsory administration proceedings were opened;
- for an employee who has been employed by that employer for less than three months or who has been employed by that employer on a part-time basis for less than full-time during the last three months;
- for a worker in receipt of a wage subsidy from programs co-financed by the budget of the RS or cohesion funds; or
- is subject to sanctions adopted by the European Union as a result of Russia's aggression against Ukraine.

#### **Does the employer have to inform anyone of the adopted measure?**

Before deciding to organise part-time work, the employer has to consult the employer's trade unions or, if there is no trade union, the works council, and obtain the written opinion of the trade union (or works council) on:

- the extent of the part-time work;
- the number of employees who will be required to carry out such work; and
- the duration of the assignment.

The employer shall inform the Labour Inspectorate of the RS of the decision taken to order part-time work no later than one working day before the commencement of the part-time work.

If the employer has neither a trade union nor a works council, the employer shall inform the workers of the decision in the manner customary at the employer.

#### **What does the employer have to notify the employee of?**

The employer must:

- order part-time work in writing or by email;
- specify the extent of the part-time work (minimum 5 hours and maximum 20 hours);
- specify the duration of the part-time work;
- determine the allocation of working time or the way in which working time is allocated;
- inform about the time of breaks during work;
- inform of the amount of reimbursement of work-related expenses;
- inform the worker of the possibility and manner of inviting him to resume full-time work; and
- inform the worker about the wage compensation under the ZDR-1.<sup>15</sup>

<sup>15</sup> Employment Relationships Act (Official Gazette of the RS, no. 21/13 with amendments and additions).

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<b>JOB PRESERVATION MEASURES</b>
<b><i>What to do if the need to work changes?</i></b>
If the circumstances of the part-time work assignment change (scope of work, number of employees, duration of the assignment), a new consultation must be carried out.
<b><i>Until when does the measure apply?</i></b>
Part-time work may be ordered by an employer for an individual worker from 1 January 2023 until 31 March 2023.
The Government of the RS may extend the measure by a decision for a maximum of two periods of one month each.
The aid must be granted to the individual employer no later than 31 December 2023.
<b><i>What is the wage payment?</i></b>
The total amount of wage for working time and the amount of the compensation must not be less than the minimum wage in the RS.
The employer must pay a wage compensation equal to 80 percent of the worker's average monthly full-time salary for the last three months, or for the period of work in the last three months before the absence started, during the period up to full-time work when the worker is not working.
<b><i>Are there any restrictions on the use of the measure?</i></b>
The employer must not apply the measure during the period of receiving the partial reimbursement of the salary allowance and for six months thereafter:
<ul style="list-style-type: none"> <li>- start the procedure for termination of employment for business reasons workers whom it has ordered to work part-time, or terminate employment a large number of workers for business reasons (prohibition on dismissals); and</li> <li>- order overtime, unequal distribution, or temporary reassignment of working time if it is possible to carry out work with the workers who are ordered to work part-time.</li> </ul>
<b><i>Does the employer have any other obligations?</i></b>
The employer must keep a record of the use of working time by the part-time worker in a way that shows how the part-time worker is working:
<ul style="list-style-type: none"> <li>- the time of arrival at work;</li> <li>- the time of departure from work; and</li> <li>- the time of any other justified absence (annual leave, temporary incapacity for work, etc.).</li> </ul>
<b><i>Is it possible that the obligation to reimburse the funds received under the ZPGOPEK arises?</i></b>
An employer must repay in full any funds received under the ZPGOPEK if:
<ul style="list-style-type: none"> <li>- it pays wages incorrectly, not on time, or in contravention of the ZPGOPEK;</li> </ul>

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<b>JOB PRESERVATION MEASURES</b>
<ul style="list-style-type: none"> <li>- terminates an employment contract for a business reason or initiates termination of employment proceedings against a large number of workers;</li> <li>- orders overtime work, or unevenly distributes or temporarily redistributes working time;</li> <li>- fails to keep proper records of the use of working time in accordance with this Act;</li> <li>- provides false evidence when claiming the measure; or</li> <li>- in or for the year 2023, pays out profits, purchases its own shares or its own business holdings, pays bonuses to management, or pays part of the salary for performance to management.</li> </ul> <p>The repayment shall be decided by a decision of the Employment Service of the Republic of Slovenia (hereinafter: <b>ZRSZ</b>). The employer must repay the funds received within 30 days of notification, together with statutory default interest from the date of receipt of the reimbursement of the salary compensation until the date of repayment.</p>
<b>How is a partial reimbursement of wage compensation claimed?</b>
<p>The employer applies to the ZRSZ within 15 days of the part-time work being ordered. The employer must attach to the written application the declarations referred to in Paragraph 2 of Article 28 of the ZPGOPEK.</p> <p>Upon receipt of the ZRSZ's decision, the employer may claim partial reimbursement of the wage compensation for the previous month by submitting a request for payment to the ZRSZ based on the received decision, but at the latest within six months of the finalisation of the decision.</p>
<b>What kind of reimbursement can the employer expect?</b>
<p>The worker is entitled to reimbursement for the actual monthly or weekly commitment, including public holidays, and other days off from work fixed by law, if the worker would have actually worked on that day.</p> <p>The amount of the partial reimbursement is:</p> <ul style="list-style-type: none"> <li>- 80 percent of the wage compensation paid, inclusive of all taxes and employer contributions (Gross II); and</li> <li>- cannot exceed EUR 2,024.03.</li> </ul>
<b>When can the employer expect reimbursement?</b>
<p>The employer receives the reimbursement monthly in proportion or in full on the tenth day of the month following the month in which the wage compensation is paid under the ZPGOPEK.</p>
<b>Temporary measure to partially reimburse wage compensation to workers on temporary lay-off</b>
<b>Who is a beneficiary?</b>
<p>The beneficiary is:</p> <ul style="list-style-type: none"> <li>- a legal or natural person organised per the ZGD-1, ZZad, ZGZ, ObrZ, ZRSin, or a legal person governed by private law organised per the ZZ or ZDru-1, and</li> </ul>

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<b>JOB PRESERVATION MEASURES</b>
<ul style="list-style-type: none"> <li>- has been registered in the Republic of Slovenia to carry out a commercial activity up to and including 30 November 2021.</li> </ul>
<b>Who cannot receive aid under the temporary measure of partial reimbursement of wage compensation for workers on temporary lay-off??</b>
<p>The employer cannot claim partial reimbursement of the wage compensation if it:</p> <ul style="list-style-type: none"> <li>- has a registered principal activity in group K of the Standard Industrial Classification (financial and insurance activities), on 31 December 2022 and to which was one of the types of aid for the economy (see above »AID TO THE ECONOMY«) will be transferred, or would be eligible for the transfer of one of the types of aid for the economy (see above »AID TO THE ECONOMY«);</li> <li>- is the subject of insolvency proceedings or winding-up proceedings at the date of submission of the application;</li> <li>- has outstanding levies to settle and other monetary non-tax obligations in accordance with ZFU amounting to EUR 50 or more;</li> <li>- has unfiled and outstanding withholding tax returns for employment income for the last five years at the date of the application;</li> <li>- is in compulsory administration proceedings and has outstanding tax liabilities which are not affected by the compulsory administration proceedings and which arose after the compulsory administration proceedings were opened;</li> <li>- is subject to sanctions adopted by the European Union as a result of Russia's aggression against Ukraine.</li> </ul>
<b>Until when does the measure apply?</b>
<p>Measure applies from 1 January 2023 to 30 June 2023.</p> <p>Aid to the beneficiary must be granted until 31 December 2023.</p>
<b>Restrictions on posting a worker on temporary lay-off.</b>
<p>The restrictions are:</p> <ul style="list-style-type: none"> <li>- the worker may be on temporary lay-off for a maximum of 30 working days;</li> <li>- the measure cannot be applied to a worker who has an employment relationship from 1 January 2023 on; and</li> <li>- the measure cannot be applied to a worker for whom the employer receives a wage subsidy from programs co-financed by the RS budget or cohesion funds.</li> </ul>
<b>How do I post a worker on a temporary lay-off?</b>
<p>The employer has to notify the worker in writing and during the temporary waiting period:</p> <ul style="list-style-type: none"> <li>- specify the period of the temporary waiting period;</li> <li>- inform the worker of the possibility and manner of inviting him to return to work early; and</li> <li>- inform the worker of the amount of the wage compensation.</li> </ul>

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<b>JOB PRESERVATION MEASURES</b>
The employer shall inform the Labour Inspectorate of the RS of the posting of the worker on temporary lay-off no later than one working day before the commencement of the posting of the worker on temporary lay-off.
<b>How much is the wage compensation paid to the worker?</b>
The wage compensation cannot be less than the minimum wage in the EU.  During the period of temporary lay-off, the employer must pay wage compensation equal to 80 percent of the worker's average monthly full-time salary over the last three months or the period of work over the last three months before the absence started.
<b>Are there any additional restrictions for employers??</b>
Employers may not: <ul style="list-style-type: none"> <li>- order overtime work or temporarily rearrange working hours during the period of application of the measure, if this work can be carried out with workers on temporary lay-off;</li> <li>- during the period of receiving the partial reimbursement of the wage compensation and for six months thereafter, start the procedure for termination of employment for business reasons workers whom it has placed on temporary lay-off, or terminate employment a large number of workers for business reasons, unless a redundancy scheme has already been adopted before 1 January 2023;</li> <li>- or cannot claim partial reimbursement of the wage compensation for the temporary standby period for the worker during the period of notice.</li> </ul> <p>If the employer:</p> <ul style="list-style-type: none"> <li>- breaches the above restrictions;</li> <li>- fails to pay wage compensation in accordance with the provisions of the ZPGOPEK;</li> <li>- commences liquidation proceedings under the ZGD-1 during the period of receipt of the funds and after the cessation of receipt of the funds, which is the same as the period of receipt of the funds;</li> <li>- has provided false evidence; or</li> <li>- in or for the year 2023, makes a profit payment, purchases own shares or own business interests, pays a management bonus or pays part of a performance-related salary to management</li> </ul> <p>must repay the funds received in full.</p>
<b>Does the employer have any additional obligations??</b>
If an employer is claiming a partial reimbursement of wage compensation for an individual worker, the employer has to invest half of the funds received in a green gateway <sup>16</sup> within 30 months of the date of the first claim for partial reimbursement of wage compensation.

<sup>16</sup> Rules on the application of tax incentives for investments in the digital and green transition (Official Gazette of the RS, no. 60/22).

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<b>JOB PRESERVATION MEASURES</b>
<p>If the employer does not invest the funds in the green gateway, the employer must reimburse the funds received.</p>
<p><b><i>How much is the partial reimbursement of the wage compensation to the employer?</i></b></p>
<p>The employer is reimbursed per employee:</p> <ul style="list-style-type: none"> <li>- 80 percent of the wage allowance plus all employer taxes and contributions (Gross II); and</li> <li>- not more than EUR 2,024.03.</li> </ul>
<p><b><i>Can I post a worker with social security rights on a temporary stand-by basis??</i></b></p>
<p>If the worker is at the time on temporary lay-off:</p> <ul style="list-style-type: none"> <li>- he is entitled to time off work; or</li> <li>- during the period of the temporary lay-off, he is entitled to (i) time off work under the ZZVZZ, the ZSDP-1 or other qualifying absence, and (ii) the relevant wage compensation or contribution compensation</li> </ul> <p>no wage compensation can be paid in the event of temporary incapacity to provide work for a business reason (temporary waiting for the worker to work).</p> <p>If the worker is on temporary lay-off at the time of posting or during the duration of the temporary lay-off:</p> <ul style="list-style-type: none"> <li>- is entitled to part-time work and receives partial compensation under the ZPIZ-2; or</li> <li>- is entitled to part-time work under the ZZVZZ, ZSDP-1,</li> </ul> <p>the wage compensation for temporary inability to provide work for a business reason (temporary waiting for the worker to work) is paid pro rata during this period.</p>
<p><b><i>How is the partial reimbursement of the salary compensation claimed?</i></b></p>
<p>The employer applies electronically to the ZRSZ within 15 days of the worker being posted to temporary lay-off. The employer must attach to the application the declarations referred to in Paragraph 3 of Article 41 of the ZPGOPEK.</p> <p>Upon receipt of the ZRSZ's decision, the employer can claim partial reimbursement of the wage compensation for the previous month by submitting a payment claim to the ZRSZ on the basis of the decision, but no later than within six months of the finalisation of the decision.</p>
<p><b><i>When can the employer expect reimbursement?</i></b></p>
<p>The employer receives the reimbursement monthly in proportion or in full on the tenth day of the month following the month in which the wage allowance is paid under the ZPGOPEK.</p>

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<b>LIQUIDITY MEASURES FOR THE ECONOMY</b>
<b>Dedicated assets of the public enterprise for a liquidity facility</b>
<b>Who is a beneficiary?</b>
The beneficiaries are: <ul style="list-style-type: none"> <li>- Public Fund of the RS for Entrepreneurship; and</li> <li>- Public Fund of the RS for Regional and Rural Development (hereinafter together: <b>Public Funds</b>).</li> </ul>
<b>What measure is available?</b>
When the beneficiaries receive earmarked assets from the founder for the implementation of financial products in the form of soft loans, the earmarked assets of the public funds may be reduced to a minimum of EUR 30,000,000.
The funds for the implementation of financial products amount to: <ul style="list-style-type: none"> <li>- EUR 10,000,000 for the Public Fund of the RS for Entrepreneurship for the years 2023 and 2024;</li> <li>- EUR 20,000,000 for the Public Fund of the RS for Regional and Rural Development for 2023; and</li> <li>- EUR 10,000,000 for the Public Fund of the RS for Regional and Rural Development for 2024</li> </ul> will be provided for in the budget of the RS.
The transfer of the earmarked funds will take place in 2023 and 2023 and shall become earmarked assets of the Public Funds, with the financial products being available until the funds are used up.
<b>Financial engineering and financing for road transport operators</b>
<b>Who is a beneficiary?</b>
SID bank.
<b>What types of measures are available?</b>
The measures foreseen are: <ul style="list-style-type: none"> <li>- under the "Financial Engineering Measure to promote Technological Development Projects 2011-2013", the RS funds allocated can be reused and can also be used to finance final beneficiaries affected by the energy crisis or the Ukraine crisis. The loans for the purpose of mitigating the effects of the crisis may not exceed the last maturity of the loans under the measure granted for the purpose of promoting technological development projects;</li> <li>- financial engineering of EUR 100,000,000 for the financing of final beneficiaries affected by the energy or Ukraine crisis. The duration of the loans (a) for investments may not exceed 15 years and (b) for working capital may not exceed 8 years. The funds must be disbursed to the beneficiaries no later than two years after the signature of the agreement between the beneficiary and the Ministry for the economy;</li> </ul>

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### LIQUIDITY MEASURES FOR THE ECONOMY

- to mitigate the effects of the crisis situation on economic operators in the field of road transport of passengers or goods, the funds referred to in Article 39 of the ZZUOP<sup>17</sup> may also be earmarked under the "Financial Engineering Measure for the purpose of financing economic operators in the field of road transport" for the financing of the final beneficiaries affected by the energy crisis or the Ukraine crisis. The maturity of the credits for this purpose may not exceed the last maturity of the credits granted under the measure for the financing of economic operators affected by the COVID-19 epidemic.

#### ***What does the beneficiary have to do?***

The beneficiary must ensure that the credits contracted for the purpose are recorded separately:

- the promotion of technological development projects; and
- mitigating the effects of the crisis on the economy.

In the context of the purpose of mitigating the effects of the crisis, the beneficiary must also ensure that separate records are kept of loans for:

- investments;
- working capital;
- or both.

#### ***Derogation from Paragraph 5 of Article 106.f of the ZJF.<sup>18</sup>***

For achieving the beneficiary's planned actions, other investments or working capital (cost of materials, small inventories, trade goods, services, labour, and labour-related costs) may be financed in addition to investments in technological development projects.

<sup>17</sup> Act Determining Temporary Measures to Mitigate and Remedy the Consequences of COVID-19 (Official Gazette of the RS, no. 152/20 with amendments and additions).

<sup>18</sup> Public Finance Act (Official Gazette of the RS, no. 152/20 with amendments and additions).

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**DECREE ON DETERMINING THE PRICE OF ELECTRICITY FOR CERTAIN LEGAL ENTITIES UNDER PUBLIC LAW**

***Who is the beneficiary?***

Beneficiaries are:

- public institutions and public economic institutions;
- public agencies;
- public funds;
- municipalities;
- providers of publicly valid education and training programs; and
- providers of social protection services, social welfare programs, and family support programs.

***Who cannot be the beneficiary?***

Anyone who is eligible for the measures provided for in the Decree on the determination of electricity prices (Official Gazette of the RS, nos. 95/22 and 98/22),<sup>19</sup> cannot be the beneficiary.

***What is the maximum permitted retail selling price per unit excluding VAT?***

The maximum permitted retail selling price:

- for a higher daily tariff rate: 0,20700 EUR/kWh,
- for a lower daily tariff rate: 0,14850 EUR/kWh,
- for a single daily tariff rate: 0,18600 EUR/kWh.

Price caps apply notwithstanding previously signed supply contracts for 2023.

***Are there additional obligations on suppliers?***

During the period of application of the decree, suppliers must not stop supplying electric energy to the beneficiaries.

Suppliers must, on request, provide beneficiaries with an offer and, on the basis of that offer, conclude a contract in accordance with the conditions laid down in this decree.

***Are beneficiaries allowed to switch a supplier?***

Yes.

***Until when does the decree apply?***

This decree is valid until 31 December 2023.

<sup>19</sup> *Inter alia* small business customers and electricity consumers in common areas of multi-apartment buildings and common areas in mixed multi-apartment buildings.

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**DECREE ON THE DETERMINATION OF ELECTRICITY PRICE FOR MICRO, SMALL AND MEDIUM-SIZED ENTERPRISES**

**Who is the beneficiary?**

Beneficiaries are businesses, that:

- employ at least 250 people;
- have an annual turnover not exceeding EUR 50.000.000; and/or
- an annual balance sheet total not exceeding EUR 43.000.000

and buys electric energy for its own use.

**Who cannot be the beneficiary?**

The beneficiary cannot be one who:

- is eligible for the measures provided for in the Decree on the determination of electricity prices (Official Gazette of the RS, nos. 95/22 and 98/22)<sup>20</sup> and in the Decree on determining the price of electricity for certain legal entities under public law (Official Gazette of the RS, no. 162/22); or
- buys electric energy for its own use and has a supply contract for 2023 at prices below the retail selling prices set out in this decree.

**What is the maximum permitted retail selling price per unit excluding VAT?**

The maximum permitted retail selling price:

- for a higher daily tariff rate: 0,21700 EUR/kWh,
- for a lower daily tariff rate: 0,15550 EUR/kWh,
- for a single daily tariff rate: 0,19500 EUR/kWh.

**Are there any limits on the amount of electric energy at the abovementioned prices?**

The amount of electricity at the abovementioned prices is:

- 90 percent of the customer's electricity consumption for the same period in 2021; or
- if there was no consumption at the metering point for the same period in 2021, 90 percent of the average consumption of that metering point for the same period in 2018, 2019, and 2020 will be considered; or
- in the case of a metering point that was only connected in 2021 or 2022, 90 percent of the average monthly consumption during the period in which it was connected will be considered for each billing month in 2023.

**Are there additional obligations on suppliers?**

During the period of application of the decree, suppliers must not stop supplying electric energy to the beneficiaries.

<sup>20</sup> *Inter alia* small business customers and electricity consumers in common areas of multi-apartment buildings and common areas in mixed multi-apartment buildings.

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Suppliers must, on request, provide beneficiaries, who do not have a supply contract, with an offer and, on the basis of that offer, conclude a contract in accordance with the conditions laid down in this decree.

**Are beneficiaries allowed to switch a supplier?**

Yes.

**Until when does the decree apply?**

This decree is valid until 30 June 2023.

**DECREE ON DETERMINING THE PRICE ON THE NATURAL GAS FROM THE GAS SYSTEM FOR CERTAIN LEGAL ENTITIES UNDER PUBLIC LAW**

**Who is the beneficiary?**

Beneficiaries are:

- public institutions and public economic institutions;
- public agencies;
- public funds;
- municipalities;
- providers of publicly valid education and training programs; and
- providers of social protection services, social welfare programs, and family support programs.

**Who cannot be the beneficiary?**

Anyone who is eligible for the measures provided for in the Decree on setting gas prices from the system (Official Gazette of the RS, nos. 98/22 and 138/22).<sup>21</sup>

**What is the maximum permitted retail selling price per unit excluding VAT?**

The maximum permitted retail selling price is 0,095 EUR/kWh.

The price cap applies notwithstanding previously signed supply contracts for 2023.

**Are there additional obligations on suppliers?**

During the period of application of the decree, suppliers must not stop supplying natural gas to the beneficiaries.

Suppliers must, on request, provide beneficiaries with an offer and, on the basis of that offer, conclude a contract in accordance with the conditions laid down in this decree.

<sup>21</sup> *Inter alia* small business customers, basic social services, kindergartens, primary schools and health centres and heat distribution utilities and other producers of heat on gas for the production of heat for household customers.

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<b>Are beneficiaries allowed to switch a supplier?</b>
Yes.
<b>Until when does the decree apply?</b>
This decree is valid until 31 December 2023.

\* \* \* \* \*

Our law firm is actively following the latest energy crisis developments. As always, you can contact us via e-mail at [info@kbp.si](mailto:info@kbp.si) or telephone at +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, 6 January 2023

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