

On 28 April 2020, the National Assembly of the Republic of Slovenia adopted the Act Amending the Act Determining the Intervention Measures to Contain the COVID-19 Epidemic and Mitigate its Consequences for Citizens and the Economy (hereinafter also referred to as: **Act**). The Act entered into force on 1 May 2020, the day after its publication in the Official Gazette of the Republic of Slovenia. The amended Articles 22, 26, 28, 33, new 33.a and 33.b, 34, 35, 37, 38, 58, new 61a and 102 shall apply from 13 March 2020. The amended Articles 69 and 108 shall apply from 11 April 2020.

The Act concerns (1) deferral of borrower's payment obligations, (2) employment relationship and payment of social security contributions (3) health and social security, (4) enforcement, insolvency and other financial obligations, and (5) other areas of law.

With consideration and comparison with the currently valid Act Determining the Intervention Measures to Contain the COVID-19 Epidemic and Mitigate its Consequences for Citizens and the Economy (hereinafter also referred to as: **ZIUZEOP**) and its recent amendments, we hereby present you with the answers to the most pressing questions regarding the novelties of the future regulation.

1) DEFERRED PAYMENT OF CREDIT AND OTHER OBLIGATIONS

| DEFERRED PAYMENT OF CREDIT AND OTHER OBLIGATIONS | |
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| ZIUZEOP | AMENDMENTS |
| Deferral of borrower's payment obligations | |
| What is the amount of the State guarantee? | |
| 25% of the amount of 12 deferred monthly instalments that would be due in the period for which the deferral was agreed, or 50% in the case of: (i) borrowers engaged in an activity for which the government or municipal decree stipulates that the provision of services or sale of goods is temporarily prohibited due to the COVID-19 epidemic; (ii) borrowers, who are natural persons. | 25% of the amount of deferred instalment that would be due within a period of maximum 12 months, for which the deferral was agreed, or 50% in the case of: (i) borrowers engaged in an activity for which the government or municipal decree stipulates that the provision of services or sale of goods is temporarily prohibited due to the COVID-19 epidemic; (ii) borrowers, who are natural persons. |

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| | The amendment is intended to prevent any misinterpretation regarding the number of instalments of the loan in the event the instalments is not calculated on a monthly basis, but e.g. quarterly. |
| <i>Is the guarantee limited from the State's point of view?</i> | |
| The ZIUZEOP currently does not regulate that matter. | The State guarantee is limited with substantive and quantitative restrictions that have been adopted by the European Commission in the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak. More detailed rules will be defined in a Government decree. |
| <i>Is the guarantee limited from the borrower's point of view?</i> | |
| The borrower is subject to a prohibition on the distribution of profits, rewards for business performance to the members of the management board and to the employees, and payment of other financial liabilities to parent or related entities or owners, for the duration of the credit agreement. | The borrower is subject to a prohibition on the distribution of profits, rewards for business performance to the members of the management board and to the employees, and payment of other financial liabilities to parent or related entities or owners, for the time period from the application for the deferral to the termination of the bank's right to exercise its right arising from the guarantee. |
| Deferred payment of credits and other obligations based on the act regulating rescue and restructuring aid to the companies and cooperatives in economic difficulties | |
| <i>Which are the characteristics of this deferral?</i> | |
| Deferral of payment means the suspension of the maturity of all obligations under a credit (or other) agreement until the end of the deferral period (i.e., as a general rule, 12 months). The final maturity date of a credit or other contract | The Act stipulates that, depending on the extension of the maturity of the last installment of the basic credit (or other) contract, the act governing the insurance of payment of obligations under this contract is automatically |

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| is extended for the duration of the deferral. After that grace period, the next installment is due in accordance with the terms of the credit or other agreement. The deferral of payment does not affect the calculation of the amount of each installment under the credit or other agreement. | extended. In addition, the ultimate deadline for the deferral of the payment obligations, which can exceptionally be agreed between the competent ministry and the debtor, is also defined. The maximum payment deferral is set at 24 months. |
| <i>What is the possibility to reschedule loan agreements of borrowers, who were late with the fulfilment of their obligations already before the declaration of the epidemic?</i> | |
| The Public Fund can reschedule the outstanding arrears to borrowers who have been late in fulfilling their obligations already before the outbreak of an epidemic, by increasing the amount of individual instalments on the basis of an application. | The possibility of rescheduling the loan agreement as such does not change, however, it is available to borrowers who were not late in fulfilling their obligations for more than 90 days before the declaration of an epidemic. |
| <i>What are the payment deadlines if the public entity acts as a creditor?</i> | |
| If the creditor is a public entity (including legal entities that are predominantly publicly owned) the payment deadlines are prolonged to 60 days. The above stays in force for 1 year since the declaration of the expiry of the epidemic and does not affect the right to agree on payment deadline longer than 60 days, pursuant to Article 10(2) ZPreZP-1. | Notwithstanding Article 10 ZPreZP-1, the payment deadlines are prolonged to 60 days in instances, where the creditor is the Republic of Slovenia or a local community, public fund, public agency, public institute or public economic institute and the debtor is a private entity. That payment deadline remains in force for 1 year after the declaration of the expiry of the epidemic. |

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2) EMPLOYMENT AND SOCIAL SECURITY CONTRIBUTIONS

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| Reimbursement of wage compensation paid to employees who were temporarily laid-off and for absence due to force majeure, and exemption from the payment of contributions | |
| What happens if the total amount of the received wage compensation reimbursements exceeds 800.000 EUR gross? | |
| The ZIUZEOP currently does not regulate that matter. | <p>If the total amount received by a large enterprise exceeds 800.000 EUR gross, the co-financing of wages for the temporarily laid-off employees and the exemption from contributions for employees who work may be changed.</p> <p>There are two options in such cases:</p> <ul style="list-style-type: none"> - The state would co-finance the temporary lay-off and pay contributions if all the conditions were met, i.e. the total amount of public funds for wage compensations and exemption from contributions does not exceed 80% of each employee's monthly gross salary; the aid is intended only for employees who would otherwise be laid-off as a result of the interruption or reduction of operations resulting from the COVID-19 outbreak; the employment relationships of the assisted employees must be maintained throughout the period of receipt of public funding. - In order to receive the aid, the employer must obtain a prior approval of the measure from the European Commission. Eligible |

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| | <p>companies should demonstrate that the actual damage caused by the COVID-19 outbreak has exceeded the total amount of wage compensations and exemptions from contributions.</p> <p>The Government will lay down a more detailed methodology for assessing the damage, the conditions and the procedure for allocating public funds.</p> |
| <i>Which employers are eligible for reimbursement of the paid wage compensations?</i> | |
| Employers, whose revenue will be (by their estimation) reduced in the first half of 2020 for more than 20% in comparison to the revenue in the same time of year in 2019, and will not reach more than 50% growth in the second half of 2020 in comparison to the same period in 2019. | Employers, whose revenue will be (by their estimation) reduced in 2020 for more than 10% in comparison to 2019 because of the epidemic. |
| <i>Are employers carrying out financial or insurance activities falling within Group K according to the standard activity classification, eligible for the aid?</i> | |
| No. | Yes, if on 13 March 2020 they have less than 10 employees. The Act thus widens the circle of beneficiaries to the aid. |
| <i>What about foreign diplomatic missions and consulates, international organisations, representations of international organisations and institutions, bodies and agencies of the European Union in the Republic of Slovenia?</i> | |
| The ZIUZEOP does not currently regulate that matter, however state institutions are not entitled to such measures under the current legislation. | No, a new paragraph has been introduced in Article 22 of the Act, according to which such entities are explicitly exempted from the right to receive the aid. |

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| Which employers are eligible for the aid if they have not been in business throughout 2019? | |
| Employers who have suffered more than a 25% decrease in revenue in the month of March 2020 compared to the revenue for the month of February 2020 or have suffered at least a 50% decrease in revenue in the months of April and May 2020 compared to the month of February 2020. | Employers who have suffered more than a 10% decrease in an average monthly revenue in 2020 compared to an average monthly revenue in 2019. |
| Which employers are eligible for the aid if they have not been in business at all in the year of 2019? | |
| The ZIUZEOP currently does not regulate that matter. | Employers who have had a 10% decrease in average monthly revenue in 2020 because of the epidemic compared to the average monthly revenue in 2020 by 12 March 2020. |
| Which employers are eligible for the aid if they have not been in business throughout 2020? | |
| The ZIUZEOP currently does not regulate that matter. | Employers who have suffered more than a 10% decrease in an average monthly revenue in 2020 compared to an average monthly revenue in 2019. |
| What about the employers who do not qualify for the aid? Can they still be eligible for it? | |
| No. | No, unless they have a humanitarian status under the ZHO or a disability organisation status under the ZInvO. |
| For up to how many days can the employer request that the temporarily laid-off employee returns to work? | |
| For up to 7 consecutive days in the current month. | For up to 7 days in the current month. |

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| | The Act states that it is the employee's right, not an obligation to return to work upon the request of the employer. |
| <i>How are the already initiated procedures for claiming reimbursement of wage compensations under Article 29 ZIUZEOP completed?</i> | |
| Article 29 of ZIUZEOP regulates the procedure in which an employer can claim the reimbursement of paid wage compensations. | Procedures, initiated – before the entry into force of this act – pursuant to Article 29 ZIUZEOP, shall be completed pursuant to Article 29 ZIUZEOP, unless the completion of the procedure under the provisions of this act would be more favorable to the applicant (in particular, a solution that would not result in a State aid recovery procedure is considered to be a more favorable solution). |
| <i>Can the Employment Service post a temporarily laid-off employee to work in agriculture?</i> | |
| Yes, a temporarily laid-off employee may be posted by the Employment Service to a holder or member of the holding in accordance with the ZKme-1, who expresses the need for temporary or occasional work in agriculture. | The Act stipulates that an employee who has been temporarily laid-off due to the epidemic should be informed by the Employment Service of this possibility. However, there is a wider range of persons who can be posted to work in agriculture, namely those who are registered in the register of unemployed persons with the Employment Service. |
| <i>Exemption from the payment of pension and disability insurance contributions for working employees</i> | |
| <i>For how long are employers entitled to exemption from the payment of pension and disability insurance contributions (except for employees who were temporarily laid-off and because of absence due to force majeure)?</i> | |
| For the months of April and May 2020. | For the period of validity of measures under this Act. |

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| <i>Is a working employee entitled to a crisis allowance of 200 EUR?</i> | |
| Yes. Employers pay a monthly crisis allowance of 200 EUR, which is exempt from all taxes and contributions, to each employee who works and whose last paid monthly salary did not exceed three times the minimum wage. | Yes. Employers pay (in addition to a monthly salary) each month a crisis allowance of 200 EUR, which is exempt from all taxes and contributions, to each employee who works and whose last paid monthly salary did not exceed three times the minimum wage. |
| <i>Is an employee who has not worked for a full month or if the interim measures have not been in force for a whole month, entitled to a crisis allowance?</i> | |
| The ZIUZEOP currently does not regulate that matter. | In such case the employee is entitled to a proportionate share of the crisis allowance. |
| <i>Does the employee receive a crisis allowance also for work-free days or for days when he is absent from work?</i> | |
| The ZIUZEOP currently does not regulate that matter. | The employee is entitled to a crisis allowance for a holiday and other work-free day provided for by law, if he was actually working on that day, but he is not entitled to the allowance for other forms of absence from work. |
| <i>Is an employee with a part-time employment contract also entitled to the crisis allowance?</i> | |
| The ZIUZEOP currently does not regulate that matter. | Yes. Such an employee shall be entitled to the crisis allowance in proportion to the working time for which he has concluded an employment contract, except in cases where the employee |

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| | works part-time in special cases in accordance with the ZDR-1. |
| <i>Is the employer obliged to pay professional insurance contributions?</i> | |
| The ZIUZEOP currently does not regulate that matter. | Employers who are obliged to pay professional insurance contributions are exempted from paying them from wages received for work or from wage compensations for the period of validity of measures under this act, for employees who are justifiably absent from work and for employees, working and covered by professional insurance. |
| Exceptional assistance in the form of a basic monthly income | |
| <i>Who is entitled for an exceptional assistance in the form of a basic monthly income?</i> | |
| A self-employed person, a religious official and a farmer, who cannot carry out or is carrying out a substantially reduced activity and whose revenue will in the first half of 2020 be reduced for more than 20% compared to the same period in 2019 and has not reached more than a 20% increase in revenue in the second half of 2020 compared to the same period in 2019. | <p>Self-employed persons, religious officials and farmers, who cannot carry out or are carrying out a substantially reduced activity due to the epidemic, and whose revenue in 2020 will (due to the epidemic) decrease for more than 10% compared to 2019.</p> <p>If they have not been in business throughout 2019 and 2020, then, average monthly revenues of 2019 are compared to average monthly revenues of 2020. If they were not in business throughout 2019, average monthly revenues of 2020 are compared to average monthly revenues in 2020 up until 12 March 2020.</p> <p>The net sales revenue and parental care insurance benefits are taken into account.</p> |

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| | This determination of revenue is not appropriate for religious officials, thus religious officials who are unable to carry out their activities due to the epidemic are also eligible for assistance in the form of a basic monthly income. |
| To what amount of basic monthly income are beneficiaries entitled if they are not, for an individual month, covered by the whole month's insurance or full-time insurance? | |
| The ZIUZEOP currently does not regulate that matter. | <p>In such case, they shall be entitled to a proportionate part of the basic monthly income, according to the proportion of inclusion in the insurance for each month, or up to full-time insurance under these bases.</p> <p>The proportionate part of inclusion in the insurance for each month or up to full-time insurance on these bases is determined for each month, taking into account the average daily number of hours of inclusion in the insurance in each month.</p> |
| Is the basic monthly income taxed? | |
| The ZIUZEOP currently does not regulate that matter. | Basic monthly income is exempted from all taxes and contributions. |
| During which period is the beneficiary entitled to a basic monthly income? | |
| For the months of March, April and May 2020. | For the months of March, April and May 2020. In case of extension of the measures, the basic monthly income will also be paid for the month of June 2020. |

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| Exemption from the payment of contributions for self-employed persons, religious officials, shareholders and farmers | |
| Who is entitled to the exemption from the payment of contributions? | |
| Self-employed persons, farmers and religious officials who do not qualify for compulsory insurance on another insurance basis. | Self-employed persons, shareholders, farmers and religious officials who are unable to carry out activity or who carry out a substantially reduced activity due to the epidemic. |
| For what period is the exemption from the payment of contributions applicable? | |
| For the months of April and May 2020. | For the period of validity of measures. |
| Repayment of the received funds | |
| Which entities and in which cases are obliged to repay the received funds (aid received)? | |
| Entities that have, pursuant to the ZIUZEOP, implemented: – reimbursement of wage compensations of temporarily laid-off employees; – reimbursement of wage compensations of employees who cannot work because of force majeure; – exemption from the payment of contributions; – exceptional assistance in the form of a basic monthly income; must, in the event that there has been since the entry into force of the Act, a distribution of profits, payment of part of wages for business performance (for all employees) or rewards to the management in 2020, repay the received funds, together with the statutory default interest. | Entities that have, pursuant to the ZIUZEOP, implemented: – reimbursement of wage compensations of temporarily laid-off employees; – exemption from the payment of contributions; – exceptional assistance in the form of a basic monthly income; must, in the event that there have been since the entry into force of this Act, a distribution of profits, a purchase of the entity's own shares or entity's business share, rewards to the management or payment of part of wages for business performance, paid in 2020 or for the year 2020, notify FURS (Financial Administration). They must repay the received funds in accordance with the FURS (Financial |

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| | Administration) decision, together with the statutory default interest, which run from the day when the rights from the Act are exercised until the day of repayment. |
| <i>How should act entities, which have claimed entitlements under the ZIUZEOP and subsequently determine that they did not qualify for them?</i> | |
| Entities that have exercised entitlements under the ZIUZEOP and subsequently determine that they have not fulfilled the conditions for their acquisition, must notify FURS (Financial Administration) and on the basis of a declaratory decision return the amount of assistance received within 30 days. | <p>Entities that have exercised entitlements under the ZIUZEOP and subsequently determine that they have not fulfilled the conditions for their acquisition, must notify FURS (Financial Administration) by:</p> <ul style="list-style-type: none"> - the deadline for submission of the corporate tax return for 2020 or for the period that includes data for the second half of 2020 or; - the deadline for submission of the business income tax return for 2020, <p>and must return the amount of assistance received within 30 days from receiving a declaratory decision.</p> <p>For the period after the payment deadline and until the actual repayment, they are obligated to pay statutory default interest according to the ZPOMZO-1.</p> |

3) HEALTH CARE AND SOCIAL PROTECTION

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| Social protection, rights from public funds and the exercise of parental rights | |

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| <i>Who is entitled to a single payment solidarity allowance for retirees?</i> | |
| Beneficiaries of a single payment solidarity allowance for retirees are persons domiciled in the Republic of Slovenia who are pension beneficiaries and whose pension amounts to 700 EUR or less. | <p>Beneficiaries of a single payment solidarity allowance for retirees are persons domiciled in the Republic of Slovenia who are pension beneficiaries and whose pension amounts to 700 EUR or less.</p> <p>Beneficiaries of disability insurance who work part-time and are temporarily laid-off or absent from work due to force majeure and who are domiciled in the Republic of Slovenia are also entitled to a single payment solidarity allowance for retirees. In these cases, the compensation from disability insurance is calculated on a full-time basis, and the single payment solidarity allowance is granted to them taking into account the calculated compensation and the amounts referred to in the third paragraph of Article 57 of this Act, in proportion to the amount of part-time work for which they receive disability insurance benefits. In determining the amount of the single payment allowance, the amount of compensation received by the beneficiary in the month of April shall be taken into account.</p> |
| <i>Is a single payment solidarity allowance for retirees considered as an income?</i> | |
| No, a single payment solidarity allowance is not counted in the beneficiary's income for exercising rights under the rules governing social security benefits. | No, a single payment solidarity allowance is not counted in the income in the exercise of rights under the rules governing rights from public funds, except in case of exceptional financial social assistance. Thus, also recipients of |

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| | occupational pensions in the amount 700 EUR or less are among beneficiaries. |
| <i>Who is entitled to a single payment solidarity allowance for other vulnerable groups?</i> | |
| Those who are eligible for financial social assistance or income support for April 2020 and are not entitled to a single payment solidarity allowance for retirees, with no age requirement for this vulnerable group. Full-time college and university students with permanent residence in Slovenia. | <p>The beneficiaries of a single payment solidarity allowance for other vulnerable groups are those who are recipients of financial social assistance or social security benefits under the act governing social security benefits for the month of April 2020, and are not themselves or persons taken into account in determining their financial position under the act governing the exercise of rights from public funds, entitled to a single payment solidarity allowance for retirees.</p> <p>Eligible are also persons domiciled in Slovenia who are not entitled to a single payment solidarity allowance for retirees and whose income does not exceed the threshold for obtaining the right to an income support (currently 591,20 EUR for single persons), if they are 65 years of age and members of the farm.</p> <p>With the amendment of the Act, the circle of beneficiaries also extends to part-time students. However, eligible are only those students who are studying under publicly valid study programs in Slovenia in the 2019/2020 academic year, and who were not included in compulsory pension and disability insurance under Article 14, 15, 16, 17 and 25 ZPIZ-2.</p> |

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| | In addition to the persons listed above, the number of beneficiaries is also expanding to other vulnerable groups with extremely low cash benefits. |
| Who is eligible for a temporary financial compensation? | |
| The ZIUZEOP currently does not regulate that matter. | Unemployed person, who had a concluded employment contract before 13 March 2020, which has been terminated from 13 March 2020 onwards for business reasons or with the expiration of the time for which it was concluded, if such person is not eligible for unemployment benefits under the provisions of the ZUTD. |
| What is the amount of a temporary financial compensation? | |
| The ZIUZEOP currently does not regulate that matter. | 513,64 EUR gross. During the period of eligibility for financial compensation, a person is included in compulsory social insurance as an unemployed person who receives unemployment benefits. |
| How is a temporary financial compensation claimed? | |
| The ZIUZEOP currently does not regulate that matter. | It can be claimed at the Employment Service with an application accompanied by the termination of the employment contract or the employment contract, which has expired over time. The Employment Service issues a decision, which is served by delivery to the letterbox. Service shall be deemed to have been carried out 15 days from the date of dispatch. If the Employment Service is notified that the decision has not been received, a new service |

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| | shall be carried out under the provisions of the ZUP. |

4) ENFORCEMENT, INSOLVENCY AND OTHER FINANCIAL OBLIGATIONS

| ENFORCEMENT, INSOLVENCY AND OTHER FINANCIAL OBLIGATIONS | |
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| ZIUZEOP | AMENDMENTS |
| Enforcement and personal bankruptcy | |
| <i>Are any remunerations, paid under intervention measures, subject to any specific rules in enforcement and/or bankruptcy proceedings?</i> | |
| All remunerations paid under the ZIUZEOP are exempted from enforcement under ZIZ or tax enforcement under the ZDavP-2. These remunerations are also exempted from the insolvency assets in the personal bankruptcy proceedings under the ZFPIPP. | All remunerations paid under the laws governing interventions measures for the epidemic, with the exception of remunerations representing wage compensation, are exempted from enforcement under the ZIZ or tax enforcement under the ZDavP-2. These remunerations are also exempted from the insolvency assets in the personal bankruptcy proceedings under the ZFPIPP. |
| <i>In enforcement proceedings under the ZIZ, the execution of writs of enforcement or the enforcement is postponed from the date of entry into force of the ZIUZEOP. In which cases, however, the execution of writs of enforcement or the enforcement is not postponed?</i> | |
| The execution of writ of enforcement shall not be postponed in the case of an enforcement for the claim for legal maintenance and compensation for lost maintenance due to death of the one who gave it. | Enforcement shall not be postponed in the case of urgent matter which is also decided by the court at the time of the epidemic, or in the case of an enforcement for the claim for legal maintenance and compensation for lost maintenance due to death of the one who gave it. |

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| Financial management, insolvency and compulsory settlement proceedings | |
| <i>Is there any new regulation regarding the obligation to pay an advance to cover the costs of bankruptcy proceedings if an employee files for bankruptcy?</i> | |
| The ZIUZEOP currently does not regulate that matter. | If an employee files for bankruptcy for a reason of long-term illiquidity, he is exempted from the obligation to pay an advance to cover the initial costs of the bankruptcy proceeding. |
| <i>The ZIUZEOP stipulates that the company's management is not obliged to file an application for initiation of compulsory settlement or bankruptcy, if the insolvency of the company is a result of declaring an epidemic. During which period does this rule apply?</i> | |
| This rule applies at the time of the declaration of the epidemic and for a further 3 months after the termination of temporary measures under the ZIUZEOP. | This rule applies at the time of the declaration of the epidemic and for a further 3 months after the termination of temporary measures under the ZIUZEOP, unless there is no prospect that the company will be able to eliminate the insolvency situation. |
| <i>When is insolvency of a company considered to be the result of declaring an epidemic?</i> | |
| When a company engages in an activity that has been by regulation temporarily banned or substantially restricted due to epidemic. | When a company engages in an activity that has been by regulation temporarily banned or substantially restricted due to epidemic or if the company was not insolvent as of 31 December 2019. |
| <i>What is the possibility of postponing the court's decision on the creditor's bankruptcy petition?</i> | |
| The period for which the court may postpone deciding on the creditor's bankruptcy petition and the period during which the debtor justifies his request for postponement is 4 months, if the insolvency of the company arises as a result of | The period for which the court may postpone deciding on the creditor's bankruptcy petition and the period during which the debtor justifies his request to postpone the decision is 4 months if the debtor's insolvency is due to the |

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| declaring an epidemic. This measure applies in bankruptcy proceedings instituted at the request of the creditor, who shall file it no later than 2 months after the termination of the measures in accordance with Article 20 of the Act. | declaration of an epidemic. This measure applies in bankruptcy proceedings instituted at the request of the creditor no later than 3 months after the termination of the measures in accordance with Article 20 of the act. The debtor may justify postponing the decision on the creditor's bankruptcy petition also by providing evidence that he has eliminated the insolvency through other financial restructuring measures or by increasing its business scales. |
| If the court postpones the decision on the creditor's bankruptcy petition in accordance with the ZIUZEOP, does this affect the enforcement? | |
| The ZIUZEOP currently does not regulate that matter. | Yes, in such case, the enforcement court postpones the enforcement for that period on the debtor's proposal. |
| Tax | |
| To what kind of tax relief for donations is a taxpayer eligible under the ZDDPO-2 and the ZDoh-2? | |
| The Act currently does not regulate that matter. In accordance with the legislation in force, a taxpayer under the ZDDPO-2 and the ZDoh-2, who obtains income from activities that are included in the tax base, is entitled to a reduction of the tax base under the first and second paragraphs of Article 59 ZDDPO-2 or under the first and second paragraphs of Article 66 ZDoh-2. | A taxpayer under the ZDDPO-2 and the ZDoh-2, who obtains income from activities that are included in the tax base, is entitled to a further reduction of the tax base of the tax period by the total amount of payments of money for the purpose of eliminating the consequences of the COVID-19 epidemic, up to the amount of tax base of the tax period. Carrying over in the next three tax periods is allowed. |
| How is VAT calculated? | |
| The ZIUZEOP currently does not regulate that matter. | From 13 March 2020 to 31 July 2020, certain supplies and acquisitions of goods from other Member States, from the list of goods |

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| VAT is calculated in accordance with the provisions of Article 41 ZDDV-1. | established by the Government of the Republic of Slovenia (which are necessary to deal with the consequences of the COVID-19 outbreak), are exempt from VAT, with the right to VAT deduction, provided that the goods are delivered to intended users and are intended for free distribution to the victims of COVID-19 or for free use by entities carrying out health care activities or other statutory purposes. |
| What if the goods are used for purposes not provided for by the law? | |
| The ZIUZEOP currently does not regulate that matter. | Goods subject to VAT exemption may not be disposed of, given to another person to use, or otherwise used for other purposes. Bodies and organizations that do not use the goods for the purposes for which the exemption is subject to VAT are obliged to calculate and pay VAT at the rate applicable to those goods on the date on which such goods are used and when VAT must be calculated. |
| Does the taxpayer have any obligation regarding the VAT exemption? | |
| The ZIUZEOP currently does not regulate that matter. | The taxpayer claiming VAT exemption must refer in the invoice to the article of this Act which provides for VAT exemption and have a statement from his buyer that the goods are intended for free distribution to the victims of COVID-19 or for free use by entities engaged in health care activity. |
| How does the taxpayer claim a VAT exemption? | |
| The ZIUZEOP currently does not regulate that matter. | The taxpayer must submit to the tax authority a report on deliveries of goods, which he composes for a calendar month, electronically |

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| | via "eDavki" system, no later than the last business day for the previous calendar month. |
| <i>What about if the taxpayer charged VAT on the goods before the Act came into force?</i> | |
| The ZIUZEOP currently does not regulate that matter. | The taxable person may include the deduction of VAT according to the invoice issued in the previous tax periods for supplies of goods from 13 March 2020 inclusive, in the VAT return for the tax period in which he corrected such invoice. |

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| <i>What are the conditions for granting the aid under the ZIUZEOP?</i> | |
| The ZIUZEOP currently does not regulate that matter. | <p>State aid is granted to the beneficiaries of the following temporary measures:</p> <ul style="list-style-type: none"> - employment and social security contributions; - deferral of credit and other liabilities; - water management; - measures on cadastral income (Article 63 ZIUZEOP); - measures in agriculture and forestry (Articles 72–74 ZIUZEOP). <p>Entities which were already undertakings in difficulties on 31 December 2019 are not eligible for reimbursement.</p> |

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| | <p>The total amount may not exceed 800.000 EUR gross (before taxes and other levies) per undertaking (or 120.000 EUR gross per undertaking in the fisheries and aquaculture sector or 100.000 EUR gross per undertaking in the primary production of agricultural products).</p> <p>Measures under the ZIUZEOP shall not preclude the granting of <i>de minimis</i> aid and/or aid granted under the General Block Exemption Regulation.</p> <p>The total amount of co-financing of the same eligible costs, which are also financed from other public sources, may not exceed the statutory limits.</p> |
| Prevention of money laundering and terrorism financing | |
| How is the client review under the ZPPDFT-1 adapted? | |
| Notwithstanding the first and second paragraphs of Article 19 ZPPDFT-1, the entity referred to in points 5 to 15, points 20 and 20j of the first paragraph of Article 4 ZPPDFT-1 may, exceptionally, carry out the in-person identification of a client and verification of its identity 1 month after the conclusion of the business relationship or within one month after the announcement of the termination of the epidemic (if required for certain legal reasons). The person responsible is obliged, even before the conclusion of the business relationship, to take all possible actions for getting to know his | Pursuant to the Act, the adapted manner of conducting a client review according to the ZPPDFT-1 can also be used in the case of a client review in the execution of certain major transactions referred to in Article 20 ZPPDFT-1, and in the case of transactions of clients where there are doubts about the authenticity and adequacy of the previously obtained data or doubts about the actual owner of the client. |

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| client, which do not require physical proximity with the client, such as retrieving client information electronically, by use of videoconferences, etc. The conversation via video link can be kept until the expiration of the stated period of 1 month. | |
| Wages, wage compensations and relocations in the public sector | |
| How long is it allowed to perform overtime work during the epidemic? | |
| The ZIUZEOP currently does not regulate that matter. | <p>The imposition of overtime work is only permissible for the shortest possible time and a civil servant must be given a relatively longer rest as soon as reason for overtime work ceases.</p> <p>The total number of overtime working hours may not exceed 480 hours annually.</p> |
| Do the possibility of temporary transfer, exceptions to overtime work and the possibility of employment on fixed-term contract without a public announcement also apply to private undertakings? | |
| No. | Pursuant to the Act these measures also apply to private undertakings, provided that they operate within the public service network. |
| Does the Act also regulate any changes to the reduction of officials' wages? | |
| Under the general regulation of the ZIUZEOP, this measure - a 30% reduction of the basic wage - is now in force from 13 March 2020 to 31 May 2020 (in accordance with Article 20 ZIUZEOP). | The reduction of wages and wages' compensations is now being introduced from the date of entry into force of the ZIUZEOP (11 April 2020) to 31 May 2020. The amount of the reduction remains the same. |
| How is wage compensation regulated for civil servants and officials? | |

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| Wage compensation is set at the rate stipulated by the ZDR-1. | Wage compensation is newly regulated and should not be lower than the minimum wage. If a civil servant is ordered to quarantine or preventive isolation, he is entitled to a wage that he would have received if he had worked. However, in the case of temporary absence from work as a result of a work-related infection, the wage compensation for absence shall be 100% of the basis determined for the calculation of sick leave compensation. |
| <i>Are civil servants subject to any special arrangements regarding annual leave?</i> | |
| No. | The Act provides for special arrangements for the transfer of annual leave from 2019. If an employer prohibits a public servant from taking annual leave for 2019 (until 30 June 2020), a public servant may use the remainder of annual leave for 2019 until 31 December 2020. |
| Providing of public services | |
| <i>Public and local authorities, public bodies and public service operators who do not provide public services during the epidemic, do not charge for such services. In such case, which costs are covered by the State?</i> | |
| Wage compensations and other costs incurred as a result of a failure to provide public services are covered by the State. | The State covers all running costs minus public funds received and funds obtained from the measures set out in the ZIUZEOP. |
| Protection of the environment | |
| <i>Do legislative changes also include any measures to make construction works more efficient and faster?</i> | |
| The ZIUZEOP currently does not regulate that matter. | An application for a building permit for a facility with environmental impact shall be considered complete if the documents referred |

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| In accordance with paragraph 5 of Article 35 GZ, the application for a building permit for facilities with environmental impacts is considered complete if the documents referred to in points 1 and 3 of the second paragraph of Article 35 GZ are attached (relevant documentation and supporting documents, e.g. notarized contract if the investor does not have an ownership or other real rights) and also an environmental impact report. | <p>to in point 1 of the second paragraph of Article 35 GZ and the environmental impact report are attached.</p> <p>Thus, for the completeness of the application for a building permit, the investor is not obliged to submit a document stating that he is entered in the land register as the owner or holder of a right in rem which entitles him to build on the foreign property for which the construction is envisaged.</p> <p>However, the investor must still submit the remaining documentation referred to in Article 35 GZ to the public authority before the issuing of the building permit.</p> <p>According to the above-mentioned, it can be concluded that the Act thus changes only the time in which certain documentation is required to be submitted to the public authority.</p> |
| <i>When can the investor propose the introduction of procedure of a so-called "overriding of public interest"?</i> | |
| The ZIUZEOP currently does not regulate that matter. | In case of unfavourable assessment in the environmental impact report or unfavourable assessment in the protected area allowance, the investor may, at the time of applying for a building permit in the integrated procedure, also submit a proposal for the introduction of "overriding of public interest" procedure. This allows the process to proceed faster. |

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| permit in the integral procedure. If the competent administrative authority determines that the construction of the facility is unfavourably evaluated, it shall inform the investor, who shall have the right to propose the initiation of the said procedure within 90 days upon the notification. | |
| <i>How is the so-called "non-duplication principle" enforced pursuant to the Act?</i> | |
| The ZIUZEOP currently does not regulate that matter. | The Act states that the principle of non-duplication is regulated in Article 100.d (prevention of duplication). As stated in the explanatory note to this article, in order to avoid duplication and with the aim of cost-effectiveness of administrative procedures, the opinion of the donors or the consent in the previous procedures shall also be taken into account in the process of obtaining a building permit in the integral procedure, if the intervention has not changed beyond the tolerances allowed. |
| <i>Is it necessary to wait for the building permit to become final before the construction begins?</i> | |
| The ZIUZEOP does not currently regulate this issue; however, a building permit shall be final before construction begins in accordance with the GZ. | <p>No.</p> <p>The Act does not envisage for a building permit to be final as a condition for the lawful start of construction, reconstruction or alteration of the purpose of a building.</p> <p>A building contractor will be able to start the works after obtaining the building permit, when there will be no longer any possibility of appeal</p> |

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| | against the building permit in the administrative procedure. However, the Act explicitly stipulates that the investor will do so "at its own risk". It remains unclear how such an arrangement would affect any subsequent disputes (e.g. in the event of the revocation of a building permit). |
| <i>Who is eligible to participate in the procedure of the issuing of a building permit?</i> | |
| The ZIUZEOP currently does not regulate that matter. However, according to the GZ, in addition to the investor, interveners (as defined in Article 36 and 54 GZ) are entitled to participate in the procedure of the issuing of a building permit. | The Act is without prejudice to the circle of participants in the procedure. Both the parties and interveners and the non-governmental organisations that notify their participation can thus participate in the procedure of the issuing of a building permit. In addition, the Act stipulates in Article 100.f the conditions that non-governmental organisations must fulfil in order to intervene. According to the provisions of the Act, notification of the participation of interveners is bound to the objective moment of public announcement of the request for the issuance of a building permit and documentation on e-Government websites. The time limit for notification of participation is 15 days from the public announcement. Any late notification of participation shall be rejected by a decision, and an appeal against that decision shall not suspend its execution. |
| <i>Are there any changes regarding judicial protection?</i> | |
| The ZIUZEOP does not currently regulate judicial protection any differently. | Yes, in relation to the proceedings under the Act. |

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| <p>According to the general regulation in the ZUS-1, the deadline for filing a lawsuit is 30 days from the service of the administrative act. Pursuant to the special regulation in Article 58 GZ, non-governmental organisations can, under legal conditions, file a lawsuit within 30 days from the publication of the decision on the e-Government websites.</p> | <p>The time limit for filing a lawsuit in an administrative dispute against a building permit, issued in compliance with the provisions of the Act, is shortened – a lawsuit must be filed within 15 days from the publication of the decision on e-Government websites.</p> <p>Furthermore, the Act envisages narrowing of possible claimants. Non-governmental organisations that exercise legal protection under Article 58 GZ or the third paragraph of Article 137 ZON must comply with the requirements of Article 100.f of the Act (e.g. at least 50 active members, if they are an association).</p> <p>Legal proceedings relating to building permits under the Proposed Act shall be considered as urgent and priority matters.</p> |

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Ljubljana, 29 April 2020

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