

On 14 May 2020 the Government of the Republic of Slovenia adopted an Ordinance on the revocation of epidemic of contagious disease SARS-CoV-2 (COVID-19) (hereinafter: **Ordinance**), which was declared on 12 March 2020. The Ordinance entered into force on 15 May 2020 and applies from 31 May 2020.

With the end of the epidemic, most of the measures from the anti-corona packages are in force only until 31 May 2020. Below, we therefore prepared a brief overview of the essential measures related to the SARS-CoV-2 virus epidemic (COVID-19) for citizens and the economy of the Republic of Slovenia.

## **SUMMARY OF SIGNIFICANT MEASURES RELATED TO THE SARS-CoV-2 VIRUS EPIDEMIC (COVID-19)**

### **Banking and finance related measures**

#### ***Extended deadline for submission of tax returns and annual reports***

The deadlines for submitting tax returns for business income tax and corporate income tax and for submitting annual reports for 2019 are extended to 31 May 2020.

The measure is valid until the cessation of the reasons for them, which is established by the Government of the Republic of Slovenia with a decision published in the Official Gazette of the Republic of Slovenia.

You can read more about this measure in the chapter "Act Determining Intervention Measures in Public Finance" at:

<https://en.kbp.si/blog/2020/03/26/banking-and-finance-related-measures-covid-19/>.

#### ***Deferred payment and instalment payment of taxes***

The deferral of tax payment or instalment payment of tax liabilities is possible. On the basis of the taxpayer's application, the tax authority allows the taxpayer to defer tax payment for up to two years or to pay their tax obligations in instalments (maximum 24 monthly instalments), and no interest shall be charged to that taxpayer.

The measure is valid until the cessation of the reasons for them, which is established by the Government of the Republic of Slovenia with a decision published in the Official Gazette of the Republic of Slovenia.

You can read more about this measure in the chapter "Act Determining Intervention Measures in Public Finance" at:

<https://en.kbp.si/blog/2020/03/26/banking-and-finance-related-measures-covid-19/>.

#### ***Change of preliminary prepayment and/or prepayment of personal income tax and prepayment of corporate income tax***

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The taxpayer may request a change of preliminary prepayment and/or prepayment of personal income tax and prepayment of corporate income tax if they reasonably expect that the tax base in the current tax period will be lower than the tax base in the previous tax period. The request must be accompanied by an estimate of the tax base for the current year and information proving the change in the tax base.

The measure is valid until the cessation of the reasons for them, which is established by the Government of the Republic of Slovenia with a decision published in the Official Gazette of the Republic of Slovenia.

### ***Exemption from the preliminary prepayment of personal income tax and prepayment of corporate income tax***

The exemption from the payment of (i) instalments of the preliminary prepayment of personal income tax on the income earned as a performance of the activity of natural persons and (ii) instalments of the prepayment of the corporate income tax, for the year 2020, which are due between 11 April 2020 and 31 May 2020 (prepayment for the month of April which is due on 10 April 2020 and prepayment for the month of May which is due on 10 June 2020) is provided. Unpaid instalments of the (preliminary) prepayment of personal income tax are not considered to be calculated. The measure is not excluded by the measure of changing of the prepayment of corporate income tax and the prepayment of personal income tax on the income earned as a performance of the activity of natural persons.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure in the chapter "Tax" at:

<https://en.kbp.si/blog/2020/04/11/enforcement-insolvency-and-other-financial-obligations-4-5/>.

### ***Deferral of borrowers' payment obligations***

In order to mitigate the consequences of the emerging economic situation, borrowers are allowed to defer payment under credit agreements under certain conditions. The deferral also applies to agreements which serve as collateral for a credit agreement. Furthermore, during the deferral period a debtor is obliged to pay interest rate agreed upon when the credit agreement is concluded. 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. As a temporary measure, a guarantee of the Republic of Slovenia (state guarantee) has been added to fulfil the obligations of borrowers, limited by substantive and quantitative

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restrictions adopted by the European Commission in the Temporary Framework for State Aid Measures to Support the Economy in the Outbreak of COVID-19.

The measure regarding the deferral of borrowers' payment obligations is valid for 18 months from the cessation of the reasons for it, which is established by the Government of the Republic of Slovenia by a decision published in the Official Gazette of the Republic of Slovenia. The measure regarding the guarantee of the Republic of Slovenia is valid until the termination of the relations arising on its basis.

You can read more about these measures at:

<https://en.kbp.si/blog/2020/03/20/act-on-emergency-measures-on-deferral-of-borrowers-payment-obligations/>,

<https://en.kbp.si/blog/2020/04/11/mega-act-ziuzeop-deferred-payment-of-credit-obligations-and-other-liabilities-1-5/>,

<https://en.kbp.si/blog/2020/05/01/anti-corona-package-1-q-a/>.

### ***Deferred payment of credits and other liabilities arising from ZPRPGDZT***

Eligible borrower is a company established under the law governing companies and a cooperative established under the law governing cooperatives. Deferred payment means the termination 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 due date of a credit or other agreement shall be extended for the duration of the deferral of payment. At the end of the deferral payment period, the next instalment is due in accordance with the provisions of the credit or other agreement. Deferred payment does not affect the calculation of the amount of an individual instalment in accordance with a credit or other agreement. Depending on the extension of the maturity of the last instalment from the basic credit (or other) agreement, the legal act governing the insurance regarding the payment of obligations under this agreement shall also be automatically extended.

The maximum payment deferral is set at 24 months.

You can read more about this measure in the chapter "Deferred payment of credit obligations and other liabilities" at:

<https://en.kbp.si/blog/2020/04/11/mega-act-ziuzeop-deferred-payment-of-credit-obligations-and-other-liabilities-1-5/>,

<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

### ***Adjusted payment deadlines***

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Notwithstanding the first paragraph of Article 32 of the Budget Execution Act of the Republic of Slovenia for 2020 and 2021 (ZIPRS2021), the payment deadline for direct and indirect users of state budget for payments to private entities is 8 days.

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 cessation of the epidemic. Given that the Ordinance applies only from 31 May 2020 onwards, it is not possible to determine with certainty whether the measure is valid until 15 May 2021 or until 31 May 2021. After that period, the deadlines set out in 10 Article ZPreZP-1, apply.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/04/11/enforcement-insolvency-and-other-financial-obligations-4-5/>,  
<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

### Enforcement, insolvency and other financial obligations related measures

#### ***Exemption of income from enforcement and bankruptcy estate***

All income received on the basis of the laws governing intervention measures due to the epidemic, with the exception of income that represent wage compensation, are exempt from enforcement under the ZIZ or tax enforcement under the ZDavP-2. Such income is also exempt from the bankruptcy estate in personal bankruptcy proceedings under the ZFPPIPP.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/04/11/enforcement-insolvency-and-other-financial-obligations-4-5/>,  
<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

#### ***Postponement and suspension of enforcement proceedings***

In enforcement proceedings under the ZIZ, the enforcement is postponed from 11 April 2020 to 31 May 2020. In tax enforcement proceedings under ZDavP-2, tax enforcement is suspended from 11 April 2020 to 31 May 2020. 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.

You can read more about this measure in the chapter "Enforcement, insolvency and other financial obligations" at: <https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

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### ***Additional insolvency situation***

An additional insolvency situation has been established. 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, e.g. if the company carries out an activity for which the performance of the activity was prohibited or significantly restricted by an authority act.

The measure applies until 31 August 2020, unless there is no prospect that the company will be able to get out of insolvency situation. 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 declaration of an epidemic. In this case, the enforcement court, at the request of the debtor, postpones enforcement for this period.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/04/11/enforcement-insolvency-and-other-financial-obligations-4-5/>,  
<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

### ***Tax relief for donations***

A taxpayer under the ZDDPO-2 and the ZDoh2, 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.

You can read more about this measure in the chapter "Enforcement, insolvency and other financial obligations" at: <https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

### ***Calculation of VAT***

certain supplies and acquisitions of goods from other Member States, from the list of goods 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 outbreak or for free use by entities carrying out health care activities or other statutory purposes.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure in the chapter "Enforcement, insolvency and other financial obligations" at: <https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

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### Prevention of money laundering and terrorism financing related measures

#### ***Adapted client review under the ZPPDFT-1***

In certain circumstances, certain entities operating in the capital market and the insurance market are allowed to, during the epidemic, carry out the in-person identification of a client and verification of its identity at a later stage.

The measure is valid for another month after the declaration of cessation of the epidemic. Given that the Ordinance applies only from 31 May 2020, it is not possible to determine with certainty whether the measure is valid until 15 June 2020 or until 30 June 2020.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/04/11/drugo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>,

<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

### Insurance and financial instruments market

#### ***Extended deadlines for submission of annual reports***

Deadline for the submission of annual report and auditor's report on the audit of the annual report as defined by the ZGD-1, is, regardless of the provisions of the ZZavar-1 prolonged so that in 2020, the Insurance companies are required to submit it to the Insurance Supervision Agency within 5 months after the end of the calendar year at the latest, i.e. on 31 May 2021 at the latest.

Deadline for the preparation and publishing of annual reports, half-yearly reports and consolidated reports of public or investment companies respectively, is in 2020 prolonged exceptionally until 31 May 2020, regardless of the provisions of the ZTFI-1 and of the provisions of the ZBan-2 that are mutatis mutandis applicable also to the investment companies.

You can read more about this measure in the chapter "Insurance and financial instruments market" at:

<https://en.kbp.si/blog/2020/04/11/drugo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>.

### Public procurement related measures

#### ***Raise of thresholds***

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For goods or service contracts or project contests the threshold is raised from EUR 20,000 to EUR 40,000, whereas for public works contracts the threshold is raised from EUR 40,000 to EUR 80,000. These changes are valid until 15 November 2020.

You can read more about this measure in the chapter "Public procurement" at:

<https://en.kbp.si/blog/2020/04/11/drugo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>.

### Measures to provide additional liquidity to the economy

#### ***A guarantee of the Republic of Slovenia for the borrowing of borrowers***

The guarantee is provided to cover the risk of banks and savings banks established in the Republic of Slovenia, or branches of banks of Member States established in the Republic of Slovenia, which, in accordance with the ZBan-2, may provide banking services in the territory of the Republic of Slovenia.

The measure applies to loan agreements concluded after 12 March 2020 and by 31 December 2020 at the latest.

You can read more about this measure in the chapter "Measures to provide additional liquidity to the economy" at: <https://en.kbp.si/blog/2020/05/01/anti-corona-package-2/>.

#### ***Temporary measure not to charge rents (in full or a part of it)***

Due to the spread of the disease and taken measures certain tenants of business premises owned by the Republic of Slovenia or local communities are not allowed to use and carry out their economic activities in such business premises but must nevertheless pay the rent. Therefore, a temporary measure not to charge rents (in full or a part of it) to tenants of commercial buildings owned by the Republic of Slovenia or by local communities is in force.

The measure is valid from 13 March 2020 until the declaration of cessation of the epidemic. Given that the Ordinance applies only from 31 May 2020 onwards, it is not possible to determine with certainty whether the measure is valid until 15 May 2020 or until 31 May 2020.

You can read more about this measure in the chapter "Temporary measure" at:

<https://en.kbp.si/blog/2020/05/01/anti-corona-package-2/>.

### Measures to maintain workplaces and business operations

#### ***Reimbursement of wage compensation paid to employees who were temporarily laid-off and because of absence due to force majeure***

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Employees who are temporarily laid-off due to employer's temporary incapacity to provide them with work due to the COVID-19 epidemic or are absent from work due to force majeure (closure of kindergartens, schools, interruption of public transport) are entitled to partial wage compensation (i.e. 80 % of the base), which cannot be lower than the minimum wage. Entitled to the reimbursement of the paid wage compensations are employers, whose revenue in 2020 will be (by their estimation) reduced for more than 10% in comparison to 2019 because of the epidemic. If the above conditions are not met when submitting the annual reports for 2020, the beneficiary must subsequently return funds received under this measure. The paid wage compensation is reimbursed in the amount of the paid compensation, that does not exceed the amount of the average wage for 2019 in the Republic of Slovenia, calculated per month, reduced by the insured's contributions.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/04/11/employment-and-payment-of-social-security-contributions-2-5/>,  
<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

### ***Crisis allowance***

Employers pay a monthly crisis allowance of EUR 200, 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. An employee who has not worked for a full month is entitled to a proportionate share of the crisis allowance. Under certain conditions, an employee with a part-time employment contract or an employee who goes into work on a holiday or other work-free day is also entitled to a crisis allowance.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure in the chapter "Employment and social security contributions" at:

<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

### ***Compensation during the temporary absence from work due to illness or injury of an employee***

Compensation during the temporary absence from work due to illness or injury is fully covered by the Health Insurance Institute of Slovenia from the first day of justified absence from work.

The compensation is covered from 11 April 2020 until the termination of the reasons for temporary absence from work with the right to compensation, or by 31 May 2020 at the latest.

You can read more about this measure in the chapter "Health care and health insurance" at:

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<https://en.kbp.si/blog/2020/04/11/health-care-and-social-protection-3-5/>.

### **Exemption from payment of pension, disability and professional insurance contributions**

Employers are exempted from paying pension and disability insurance contributions for working employees. Employers who are obliged to pay professional insurance contributions are exempted from paying them for wages received for work or for wage compensations for employees who are justifiably absent from work and for employees, working and covered by professional insurance.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/04/11/health-care-and-social-protection-3-5/>.

<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

### **Measures in the public sector**

#### **Relocation of a civil servant**

It is permissible during an epidemic for a civil servant to be temporarily transferred, without his consent, to another post within the same employer or to the same or another post to other employer.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure in the chapter "Salaries, salaries compensations and relocations in the public sector" at: <https://en.kbp.si/blog/2020/04/11/druogo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>.

#### **Overtime work**

A superior may, without his or her consent, order the public servant to complete the started work or to perform an urgent work.

An overtime work is permissible only for the shortest possible time, provided that the civil servant must be granted a relatively longer rest immediately after the cessation of the reasons.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure at: <https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>,

<https://en.kbp.si/blog/2020/04/11/druogo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>.

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### **Employment due to urgent work needs during the epidemic**

An employer may conclude a fixed-term employment contract without a public vacancy announcement, if this is necessary because of urgent work needs, but only by concluding a fixed-term employment contract (with term no later than 30 September 2020).

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure in the chapter "Salaries, salaries compensations and relocations in the public sector" at: <https://en.kbp.si/blog/2020/04/11/drugo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>.

### **Reduction of wages and wage compensations of high officials**

Certain high officials' wages are reduced by 30%.

The measure is valid from 11 April 2020 until 31 May 2020.

You can read more about this measure in the chapter "Salaries, salaries compensations and relocations in the public sector" at: <https://en.kbp.si/blog/2020/04/11/drugo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>.

### **Wage compensation due to the epidemic**

A civil servant and high official who, due to a quarantine, cannot perform work in accordance with employment contract or perform function, and the employer cannot organize them work at home, or who, due to force majeure, do not perform work or function, have the right to wage compensation in amount of 80% of the average monthly full-time salary from the last three months or from the period of work in the last three months before the start of absence (or the corresponding adjustment of the basis for the assessment of salary compensation in accordance with seventh paragraph of Article 137 ZDR-1).

When it is impossible to perform work due to an epidemic a civil servant may be temporarily laid-off by written notice until no later than 31 May 2020.

You can read more about this measure in the chapter "Salaries, salaries compensations and relocations in the public sector" at: <https://en.kbp.si/blog/2020/04/11/drugo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>.

### **Allowance for danger and special burdens during an epidemic**

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The allowance is granted to an employee who is above average exposed to the risk to his health, or is overburdened with managing the epidemic. The allowance cannot exceed 100% of the hourly rate of the employee's basic salary.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure in the chapter "Salaries, salaries compensations and relocations in the public sector" at: <https://en.kbp.si/blog/2020/04/11/druzo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>.

### Measures to improve social status of people

#### **Status of employees who do not work due to force majeure**

An employee is entitled to a wage compensation in the amount of 80% of the employee's average monthly full-time wage from the last three months or from the period of work in the last three months when he or she does not perform work due to force majeure.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/04/11/employment-and-payment-of-social-security-contributions-2-5/>,  
<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

#### **Temporary financial compensation**

An unemployed person, who had concluded an employment contract before 13 March 2020, which has been terminated from 13 March 2020 onwards for business reasons or with the expiration of the term for which it was concluded, is eligible for a temporary financial compensation in the amount of EUR 513,64 gross if such person is not eligible for unemployment benefits under the provisions of the ZUTD. During the period of eligibility for financial compensation, a person is included in compulsory social insurance as an unemployed person who receives unemployment benefits.

The measure applies to unemployed persons whose employment contract was terminated in the period from 13 March 2020 to 31 May 2020. The compensation is claimed at the Employment Service of the Republic of Slovenia with an application submitted in the period from 13 March 2020 until 31 May 2020.

You can read more about this measure in the chapter "Health care and social protection" at:

<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

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### ***The public services, which are not provided, are not charged***

Public authorities, local authorities, public bodies and public service operators who do not provide public services during the epidemic, are not allowed to charge for such services. Wage compensations of employees employed with the employers mentioned above, and other costs incurred as a result of a shortfall to provide public services, are covered by the budget of the Republic of Slovenia.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/04/11/drugo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>,

<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

### ***Solidarity allowance for other vulnerable groups***

The beneficiaries of a single payment of solidarity allowance for other vulnerable groups are, under certain conditions, those who are recipients of financial social assistance or social security benefits, persons with a permanent residence in the Republic of Slovenia who are not entitled to a single payment of solidarity allowance for retirees, students and other vulnerable groups with extremely low income.

Single payment solidarity allowance is paid to:

- the recipients of financial social assistance or social security benefits on 18 May 2020;
- to persons with permanent residence in Slovenia who are not entitled to a single payment solidarity allowance for retirees, on the basis of an application submitted to the ministry for agriculture by 15 May 2020;
- to students until 1 June 2020;
- to other vulnerable groups with extremely low income until 30 June 2020.

You can read more about this measure in the chapter "Health care and social protection" at:

<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

## Measures for exceptional assistance to self-employed persons

### ***Exceptional assistance in the form of a basic monthly income***

Entitled to exceptional assistance in the form of a basic monthly income are 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

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more than 10% compared to 2019. The basic monthly income is exempt from all taxes and contributions.

The beneficiary is entitled to a basic monthly income of EUR 350 for March 2020, EUR 700 for April 2020 and EUR 700 for May 2020, if he or she has carried out the activity from at least 13 March 2020 to 11 April 2020.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/04/11/employment-and-payment-of-social-security-contributions-2-5/>,

<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

***Exemption from the payment of contributions for self-employed persons, religious officials, shareholders and farmers***

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 are exempted from the payment of contributions.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/04/11/employment-and-payment-of-social-security-contributions-2-5/>,

<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

***Change of preliminary prepayment and/or prepayment of personal income tax***

The taxpayer may request a change of preliminary prepayment and/or prepayment of personal income tax if he or she reasonably expects that the tax base in the current tax period will be lower than the tax base in the previous tax period. The request must be accompanied by an estimate of the tax base for the current year and information proving the change in the tax base.

The measure is valid until the cessation of the reasons for them, which is established by the Government of the Republic of Slovenia with a decision published in the Official Gazette of the Republic of Slovenia.

***Exemption from the preliminary prepayment of personal income tax***

The exemption from the payment of instalments of the preliminary prepayment of personal income tax on the income earned as a performance of the activity of natural persons for the year 2020, which are due between 11 April 2020 and 31 May 2020 (prepayment for the month of April which is due on 10 April 2020 and prepayment for the month of May which is due on 10 June 2020) is provided. Unpaid instalments of the preliminary prepayment of personal income tax are not

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considered to be calculated. The measure is not excluded by the measure of changing of the prepayment of corporate income tax and the prepayment of personal income tax on the income earned as a performance of the activity of natural persons.

The measure is valid from 13 March 2020 until 31 May 2020.

You can read more about this measure in the chapter »Tax« at:

<https://en.kbp.si/blog/2020/04/11/enforcement-insolvency-and-other-financial-obligations-4-5/>.

### Measures in the field of construction

#### ***Simplified procedures for obtaining building permits***

The adopted measures accelerate the issuance of building permits and simplify the prescribed administrative procedures in the GZ and regulations in the field of environmental protection and nature conservation.

Measures are valid from 13 March 2020 until 31 May 2020.

You can read more about this measure in the chapter "Other" at:

<https://en.kbp.si/wp-content/uploads/sites/5/2020/04/Anti-Corona-Package-1-%e2%80%93-Q-A-2.pdf>.

### Measures in the field of environmental protection

#### ***Extension of deadlines regarding reporting obligation***

Deadlines regarding reporting obligation as provided by the ZVO-1 and by the ZV-1 and the regulations issued on their basis, are prolonged so that they run out on a 60th day after the cancellation of the epidemic. Given the fact that the Ordinance applies from 31 May 2020 onwards, it is not possible to determine with certainty whether the deadlines expire on 14 July 2020 or 30 July 2020.

You can read more about this measure in the chapter "Environmental protection" at:

<https://en.kbp.si/blog/2020/04/11/drugo-preprecevanje-pranja-denarja-in-financiranja-terorizma-zavarovalnistvo-in-trg-financnih-instrumentov-place-in-nadomestila-plac-ter-premestitve-v-javnem-sektorju-izvajanje-javnih-storitev-ja/>.

### Measures related to judicial, administrative and other public matters

Since 13 March 2020, services, hearings and decision-making in court proceedings were only allowed in urgent cases. In administrative and other public law proceedings, such restriction applied since 29 March 2020. However, since 1 May 2020, services, oral hearings and decision-making are possible in all cases again (urgent and non-urgent). Please note that material and procedural deadlines and periods of limitation are still suspended, except in urgent cases.

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These measures are valid until the cessation of the reasons for them, which is established by a decision by the Government of the Republic of Slovenia published in the Official Gazette of the Republic of Slovenia, but no later than 1 July 2020.

You can read more about this measure at:

<https://en.kbp.si/blog/2020/05/01/amendments-to-the-zzusudz-judicial-administrative-other-public-matters-q-a/>.

### Other measures concerning general public

#### **Temporary prohibition of the gathering of people in public places and areas**

As of 20 March 2020, a temporary prohibition of the gathering of people at public meetings at public events and other events in public places in the Republic of Slovenia applies. As of 18 May 2020, the amended Ordinance on the temporary restriction of the gathering of people at the public places and areas in the Republic of Slovenia applies, which releases restrictions on the movements, access and stay of individuals in public places while maintaining safe distance.

#### **Temporary prohibition on the offering and sale of goods and services to consumers**

On 13 May 2020, the Government of the Republic of Slovenia adopted the Ordinance on the restrictions on the offering and sale of goods and services to the consumers in the Republic of Slovenia, which stipulates that all activities in the field of the offering and selling goods and services to customers are re-enabled, except for certain services. The prohibition still applies to the offering of the following services: accommodation establishments with over 30 rooms, accommodation establishments for the need of spa treatment, wellness and fitness centres, swimming pools and water activities, discos and night clubs. All consumers are equal when making purchases in stores. The ordinance entered into force on 18 May 2020.

#### **Administrative units**

The operation of administrative units is limited to urgent tasks until further notice.

On 13 May 2020, the Government of the Republic of Slovenia issued an Ordinance amending the Ordinance temporarily prohibiting the offering and sale of goods and services directly to consumers at driving schools and authorized organizations in the field of drivers and vehicles in the Republic of Slovenia. *Inter alia*, the ordinance stipulates that certain activities may be performed by driving schools from 18 May 2020. The ordinance also stipulates that the validity of driving licences, which expire in the period from 18 March 2020 to 17 May 2020 due to the current prohibition, shall be automatically extended until 30 June 2020.

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### ***International air transport***

On 23 April 2020, the Government of the Republic of Slovenia adopted the Ordinance on the restriction of air services performance in the Republic of Slovenia. The ordinance prohibited the provision of international air transport of passengers from all countries to the Republic of Slovenia, including within the EU. As of 12 May 2020, the above-mentioned measures restricting air transport in the Republic of Slovenia ceased to apply.

### ***Re-establishment of public transport***

The public transport has been re-established as of 11 May 2020. Passengers must enter a public transport vehicle at the second or rear door with a valid ticket. The passengers must wear a mask and disinfect their hands, while keeping a distance of at least 1.5 meters from each other.

### ***Re-establishment of all health and dental services***

Under special conditions all health and dental services are re-established as of 9 May 2020. Medical treatment at all three levels – primary, secondary and tertiary – is provided only to persons who have a negative epidemiological history and show no clinical signs of respiratory infections.

### ***Measures at borders***

The quarantine is no longer envisaged for residents of the Republic of Slovenia and other EU countries after arriving in the country. The exception are persons who enter Slovenia from third countries. A 14-days quarantine will still apply to persons arriving from third countries and persons who live in the EU but have stayed outside the EU for more than 14 days.

### ***Measures in educational institutions***

On 13 May 2020, the Government issued the Ordinance on the prohibition of gathering of people in the educational institutions. The prohibition of gathering does not apply to pupils of the first triad of primary schools and primary schools with special needs, to those pupils from 4th to 8th grade for whom supplementary classes are organized, to pupils of 9th grade of primary schools and primary schools with special needs, to students in final years of secondary schools, to individuals who will take the Matura or the final exam in the 2019/2020 school year, and to students from the 1st to 3rd grade of the secondary schools who are entitled to additional professional assistance.

The Ordinance entered into force on 18 May 2020, with some exceptions. Pupils of 9th grade will return to school on 25 May 2020.

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### **Sports activities**

The Ordinance amending the Ordinance on the provisional conditions on the sports activities, which will release most sports activities, will enter into force on 23 May 2020. Subject to the medical recommendations, trainings as well as recreational exercises indoors will be allowed. The amendment to the government ordinance does not yet apply to wellness and fitness centres and swimming pools. However, other outdoor water sports, such as rowing, will be allowed.

\* \* \* \* \*

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

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

Ljubljana, 19 May 2020

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