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**THE ACT DETERMINING THE INTERVENTION MEASURES TO MITIGATE THE CONSEQUENCES OF THE SECOND WAVE OF COVID-19 EPIDEMIC (PKP6)**

**CHANGES AND AMENDMENTS TO LAWS**

**ACT PROVIDING ADDITIONAL LIQUIDITY TO THE ECONOMY TO MITIGATE THE CONSEQUENCES OF THE COVID-19 EPIDEMIC (ZDLGPE)**

**Conditions relating to credit agreements and borrowers**

***What is the maximum allowed total amount of the loan principal of an individual borrower, for the fulfilment of which, the Republic of Slovenia is responsible, in accordance with the Act Providing Additional Liquidity to the Economy to Mitigate the Consequences of the COVID-19 Epidemic (Official Gazette of Republic of Slovenia, No. 61/20 et seq.; hereinafter: ZDLGPE)?***

The maximum allowed total amount of the loan principal of an individual borrower, for the fulfilment of which the Republic of Slovenia is responsible in accordance with the ZDLGPE, is up to 25 % of sales revenues in 2019 or the double amount of labour costs for year 2019.

***When should the borrower settle due liabilities from obligatory contributions, taxes and other duties at the latest, or that the loan is in a situation when, in accordance with the provisions of the ZDLGPE, the payment of obligations from obligatory contributions, taxes and other duties is postponed or is possible to pay them in instalments?***

On the last day of the month before the application is submitted.

**The role of the bank**

***What is the role of the bank?***

A bank that approves a loan in accordance with the ZDLGPE submits the loan application together with a copy of the loan agreement and other necessary or required documentation to the SID Bank.

To redeem the guarantee, the bank submits to the SID Bank a request for fulfilment of the guarantee obligation of the Republic of Slovenia no later than 6 months from the occurrence of the event of non-payment or non-settlement of the due obligation from the loan agreement secured by the guarantee of the Republic of Slovenia. The Republic of Slovenia shall fulfil the guarantee obligation no later than 15 working days from the receipt of a formally complete request for its fulfilment, which shows that the borrower has incurred a default event or that the borrower has not settled the due obligation from the loan agreement secured by the Republic of Slovenia guarantee.

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<b>ACT DETERMINING INTERIM MEASURES FOR MITIGATION AND REMEDY THE CONSEQUENCES OF THE COVID-19 (ZZUOOP)</b>
<b><i>What are the new exceptions for the entitlement to wage compensation for employees under the Act and for which the employer can exercise the right to reimbursement?</i></b>
An employee is entitled to wage compensation even if he / she is unable to come to work due to inability to come to work due to cessation of public transport (hereinafter: <b><i>force majeure due to cessation of public transport</i></b> ) or closure of borders with neighbouring countries (hereinafter: <b><i>force majeure due to closure of borders</i></b> ).
<b><i>Who can exercise the right to wage compensation measures for employees due to quarantine or inability to work because of force majeure due to childcare obligations, force majeure due to cessation of public transport or force majeure due to closure of borders?</i></b>
Every employer in the Republic of Slovenia, except: <ul style="list-style-type: none"> <li>– direct or indirect user of the budget of the Republic of Slovenia or the budget of the municipality, whose share of revenues from public resources in 2019 was higher than 70 %,</li> <li>– an employer who performs a financial or insurance activity, which belongs to group K according to the standard classification of activities, and had more than ten employees on 13 March 2020,</li> <li>– foreign diplomatic missions and consulates, international organizations, missions of international organizations and institutions, bodies, and agencies of the European Union in the Republic of Slovenia.</li> </ul>
<b><i>Until when is the partial subsidy measure for the reduction of full time work from the Act Determining the Intervention Measures to Mitigate and Remedy the Consequences of the COVID-19 Epidemic (Official Gazette of the Republic of Slovenia, No. 80/20 et seq.; hereinafter: ZIUOOPE)?</i></b>
Until 30 June 2021.
<b><i>Until when can an employer order part-time work for an individual employee with whom he has a full-time employment contract?</i></b>
Until 30 June 2021.
<b><i>Who is responsible for referral to quarantine at home under Article 11 and Article 12 of the ZZUOOP?</i></b>
The National Institute of Public Health (hereinafter: <b><i>NIJZ</i></b> ) and the attending physician are responsible for referral to quarantine at home under Article 11 ZZUOOP, and the Police is responsible for referral to quarantine at home under Article 12 ZZUOOP.

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<b>ACT DETERMINING INTERIM MEASURES FOR MITIGATION AND REMEDY THE CONSEQUENCES OF THE COVID-19 (ZZUOOP)</b>
<b><i>Who can obtain information about a person who has been or could be in high-risk contact with a person infected with the SARS-CoV-2 virus and inform them orally about how to conduct quarantine at home?</i></b>
NIJZ and the attending physician.
<b><i>To whom do the second, third and fourth sentences of the fourth paragraph of Article 20 of the ZZUOOP regarding the calculation of compensation for the period of short-term absence from work due to illness not apply?</i></b>
They do not apply to direct and indirect users of the budget of the Republic of Slovenia and municipal budgets, as well as to public economic institutions.
<b><i>Who assesses the justification of accommodation for persons who, at the address of their permanent or temporary residence or other suitable place, are unable to ensure the implementation of a measure of isolation?</i></b>
The validity is assessed by the chosen personal physician, attending physician, epidemiologist or, in case of crossing the state border or the internal border, the police at the border.
<b><i>Until when is the allowance measure for direct work with patients or users suffering from COVID-19 valid?</i></b>
The measure is valid from 19 October 2020 until the declaration of the end of the epidemic
<b><i>Which employers are entitled to reimbursement of compensation paid to employees who were temporarily laid off?</i></b>
Employers are entitled to the measure if, according to their estimates, their revenues in 2020 will decrease by more than 20 % compared to 2019 due to the epidemic or the consequences of the epidemic. If they did not operate in the entire year 2019 or 2020, those employers whose average monthly revenue in 2020 will decrease by more than 20 % compared to the average monthly revenue in 2019 due to the epidemic or the consequences of the epidemic are also entitled to the measure. If they did not operate in 2019, those employers who were registered on 1 September 2020 at the latest and whose average monthly revenue in 2020 will decrease by more than 20 % compared to the average monthly revenue in 2020 until 31 August 2020 due to the epidemic or the consequences of the epidemic are also entitled to the measure. If the conditions are not met when submitting the annual reports for 2020, the beneficiary is to return the funds received under the measure. If the application is submitted by an employer

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<b>ACT DETERMINING INTERIM MEASURES FOR MITIGATION AND REMEDY THE CONSEQUENCES OF THE COVID-19 (ZZUOOP)</b>
registered after 1 September 2020, the Employment Service of Slovenia (hereinafter: <b>ZRSZ</b> ) shall reject the application by issuing a decision. There is no appeal against the decision.
<b><i>Until when can an employer send an individual employee on a temporary lay-off?</i></b>
Until 31 January 2021 the latest.
<b><i>What is the amount of the partial reimbursement of the paid compensation?</i></b>
The amount of partial reimbursement of the paid compensation is 80 % of the wage compensation and is limited by the amount of the maximum amount of cash unemployment benefit specified in the law governing the labour market. 80 % of the wage compensation covered by the Republic of Slovenia includes wage compensation and contributions for all social insurances (gross I).
<b><i>How limited is the amount of the partial reimbursement of the wage compensation paid for the month of November 2020 until the expiry of the entitlement?</i></b>
The amount of partial reimbursement of the payment of wage compensation paid for the month of November 2020 until the expiry of entitlement is limited by the amount of the average monthly wage in the Republic of Slovenia. The amount of partial reimbursement of the paid wage compensation by the Republic of Slovenia may not exceed 80 % of the value of the paid wage compensation.
<b><i>For which employers is the amount of partial reimbursement of wage compensation paid by the Republic of Slovenia for the month of November 2020 until the expiry of entitlement, 100 %?</i></b>
For employers for whom the total amount of public funds received in accordance with point 3.1 of the Temporary Framework of the European Commission for State Aid Measures to support the economy in the event of the outbreak of COVID-19 (UL C No. 91 I of 20 March 2020, p. 1, amendment UL C No. 112 I of 4 April 2020 p. 1, amendment UL C No. 164 of 13 May 2020, p. 3, amendment UL V 2018 of 2 July 2020, p. 3 and amendment UL C No. 340 I of 13.10.2020, p. 1), (hereinafter: <b>Temporary Framework for State Aid Measures</b> ), did not exceed EUR 800,000 per individual company, in which the maximum amount also includes the aid they will receive until the end of eligibility under this Act. All amounts indicated must be expressed as gross amounts before deduction of taxes or other charges.
<b><i>How is the amount of reimbursement of the paid wage compensation from the previous question limited?</i></b>
The amount of partial reimbursement of the paid wage compensation paid for the month of November 2020 until the expiry of the entitlement is limited by the amount of the average monthly

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<b>ACT DETERMINING INTERIM MEASURES FOR MITIGATION AND REMEDY THE CONSEQUENCES OF THE COVID-19 (ZZUOOP)</b>
wage in the Republic of Slovenia. 100 % refund of wage compensation covered by the Republic of Slovenia includes wage compensation and contributions for all social insurance (gross I).
<b><i>What must the employer attach to the application for the reimbursement of wage compensation?</i></b>
The employer attaches to the application a statement that according to the intervention laws it did not or will not exceed EUR 800,000 per individual company for which it is criminally and materially liable.
<b><i>When does the employer decide whether to claim a reimbursement of the paid compensation in the amount of 100 % or 80 %?</i></b>
The employer decides on the exercise of the right, namely when submitting the application to the ZRSZ.
<b><i>How can an employer who is a direct or indirect user of the budget of the Republic of Slovenia or the budget of the municipality and whose shares of revenues from public resources in 2019 were lower than 70 %, claim a reimbursement of paid wage compensation?</i></b>
Such employer may claim reimbursement only in the amount of a share equal to the share of its income from non-public resources.
<b><i>Until when does the employer file an application for reimbursement of benefits paid under the Act?</i></b>
The application must be submitted by 15 January 2021 at the latest.
<b><i>Is it possible to appeal against the decision by which the ZRSZ decides on the application for reimbursement of paid salary compensations?</i></b>
There is no appeal against the decision, but an administrative dispute is possible.
<b><i>Can an employer claim compensation for temporary laid-off period for an employee during the period of notice?</i></b>
No.
<b><i>When do employers who referred employees to temporary lay-off before the entry into force of the Act, apply for the exercise of the right for reimbursement of paid wage compensation for employees on temporary lay-off?</i></b>
Employers who were registered in the period from 12 February 2020 to 1 September 2020 and referred employees to temporary lay-off before the entry into force of the Act for the period from

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### ACT DETERMINING INTERIM MEASURES FOR MITIGATION AND REMEDY THE CONSEQUENCES OF THE COVID-19 (ZZUOOP)

1 October 2020 onwards may submit the application referred to in the first paragraph of Article 74 of ZZUOOP within eight days from the entry into force of the Act, if they meet all the conditions for the exercise of the right.

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

#### Deferred payment of credit and other liabilities arising under the law governing rescue and restructuring aid for companies and cooperatives in difficulty

***When must the debtor (company or cooperative) address an application to the Ministry of Economic Development and Technology to defer payment of obligations under a loan or other agreement?***

No later than 12 months after the declaration of the end of an epidemic.

The Act thus amends the third paragraph of Article 77 of the Act Determining the Intervention Measures to Contain the COVID-19 Epidemic and Mitigate its Consequences for Citizens and the Economy (Official Gazette of the Republic of Slovenia, No. 49/20 et seq.; hereinafter: **ZIUZEOP**), which sets a time limit of 3 months after the declaration of the end of an epidemic for the submission of an application for deferral of payment of obligations under a credit or other agreement.

You can read more about this measure [here](#).

***Until when does the borrower have to submit an application to the public fund for deferral of payment of obligations from the loan agreement?***

By 30 June 2021 at the latest.

### GENERAL ADMINISTRATIVE PROCEDURE ACT (ZUP)

#### Conducting an administrative procedure in the extraordinary event

***How does the Act change the General Administrative Procedure Act (Official Gazette of the Republic of Slovenia, No. 24/06 et seq.; hereinafter: ZUP)?***

The Act stipulates that a new FOURTH PART A, Chapter XVII.a and Article 306.a be added after Article 306 of the ZUP, which determines the conduct of the procedure in the extraordinary event.

***Who and in which cases determines the interim measures determined by the ZUP?***

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## GENERAL ADMINISTRATIVE PROCEDURE ACT (ZUP)

### Conducting an administrative procedure in the extraordinary event

In the event of natural and other serious disasters, epidemics or similar extraordinary events (hereinafter: **extraordinary event**), which to a greater extent affect the position of the parties under the ZUP, limit or prevent administrative decision-making of an individual body or all bodies, the government by a decree determines the interim measure stipulated by the ZUP. In addition to the interim measures, the government shall determine by decree the bodies to which these measures apply and the period of validity of the measures.

***What interim measures that are necessary and appropriate to safeguard the position of the parties and facilitating decision-making in administrative matters can be determined according to the circumstances of an extraordinary event?***

Interim measures:

- determination of the territorial jurisdiction of one or more state administration bodies or holders of public authority from state jurisdiction, if the body or holder of public authority with territorial jurisdiction according to the general rules is unable to operate for a longer period of time or legal operation is difficult. The body or holder of public authority that has acquired territorial jurisdiction by decree may agree with the body or holder of public authority that is locally competent under the general rules to take decisions in cases already initiated;
- submitting applications outside business hours and on public holidays;
- filing applications electronically without a secure electronic signature with a qualified certificate and the method of identifying applicants;
- restriction of the submission of applications directly to the body, except for applications which, by law, are submitted only to the body;
- limiting public participation in procedural actions in order to protect the health of participants;
- restriction of the exercise of the right to inspect the case documents on the authority's premises when a copy of the documents may be sent to the party;
- determination of service by filing in an electronic mailbox that is not a secure electronic mailbox under Article 86 of the Act, if the addressee is enabled to become acquainted with the decision, order or other document;
- extension of the deadline for fulfilment of obligations determined by an individual administrative act, at the request of a client, if he is unable to fulfil the obligations on time for a justified reason;
- extension of the deadline for issuing and service of a decision that cannot be issued and served within the legal deadline for a maximum of two months;
- interruption of the deadline for exercising procedural rights and fulfilment of procedural obligations, deadline for exercising material rights and fulfilment of material obligations if due to an extraordinary event the operation of the body is disabled or the exercise of rights and

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<b>GENERAL ADMINISTRATIVE PROCEDURE ACT (ZUP)</b>
<b>Conducting an administrative procedure in the extraordinary event</b>
fulfilment of obligations of parties is disabled or significantly hindered, except in urgent matters.
<b><i>When is service deemed affected?</i></b>
Service shall be deemed to have been affected on the sixth working day following the dispatch, unless the addressee of the decision, order or other document has not received it or has received it later. In case of doubt as to whether the addressee has received the decision, order or other document, the authority shall prove the receipt and the date of receipt. The authority may verify by telephone, electronic means or otherwise that the addressee has received the decision, order, or other document and when it has been received. The decision, order or other document shall indicate the day of dispatch, the day of service and the beginning of the period. Service in the electronic mailbox shall be affected if the person has been informed of such a method of service and has consented to it.
<b><i>What are urgent matters referred to in the tenth indent of the third paragraph of Article 53 of the Act?</i></b>
Urgent matters are cases where, due to the circumstances of the emergency, the decision is necessary and urgent, in particular because of: <ul style="list-style-type: none"> <li>– protection of human rights and fundamental freedoms (e.g. the subsistence of a natural person);</li> <li>– the prevention of threats to human life and health, to the environment, to public peace, to public security, to property of greater value or to the occurrence of serious economic damage;</li> <li>– elimination of the consequences of an extraordinary event;</li> <li>– the necessary and effective exercise of power and the functioning of the State during an emergency.</li> </ul>
<b><i>For how long can these interim measures be ordered?</i></b>
Measures are ordered for as long as the extraordinary event lasts, but not for more than three months. If the extraordinary event lasts longer than three months, the interim measures may be extended, but for a maximum of three months each time. The government checks the circumstances of the extraordinary event and the justification of interim measures on monthly basis.
<b><i>Who can propose the adoption or termination of interim measures to the government and is the government bound by these proposals?</i></b>
State bodies, except state administration bodies, and self-governing local communities. The government is not bound by the proposals.

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GENERAL ADMINISTRATIVE PROCEDURE ACT (ZUP)
Conducting an administrative procedure in the extraordinary event
<b>How do the authorities inform the parties about the enforcement of interim measures?</b>
The authorities shall inform the parties of the enforcement of interim measures in a publicly accessible place and on a website. The extension or suspension of time limits in individual administrative matters shall be decided by a decision.
<b>How is a party warned about the interruption or running of the deadline in accordance with the tenth indent of the third paragraph of Article 53 of the Act?</b>
A party shall be warned in a decision, resolution or other document setting a deadline. If the measure of suspension of this period was taken after the issuance of a decision, resolution or other document, the party shall be notified immediately if the period is not suspended due to the urgency of the matter.

COMMUNICABLE DISEASES ACT (ZNB)
Fine for violation of regulations or orders by which the competent authority prohibited or restricted the gathering of people in public places
<b>To what extent is an individual, who organizes the gathering of people contrary to the regulation which determines the measure of prohibition or restricting the gathering of people in a public place on the basis of point 3 of the first paragraph of Article 39 of the Act, if the nature of the offense is particularly severe due to endangering the health of a large number of people at a time when gathering is prohibited due to the spread of infectious disease?</b>
For such an offense, an individual is fined from EUR 1,200 to 12,000.

MINOR OFFENCES ACT (ZP-1)
Sanctions for a minor offence
<b>For which violations there may be imposed a fine three times higher than that provided for in Article 17 of the Minor Offences Act (Official Gazette of the Republic of Slovenia, No. 29/11 et seq.; hereinafter: ZP-1)?</b>
The ZP-1 may prescribe for the most serious violations in <i>the field of protection of human health</i> , protection of natural resources, environment and nature conservation, protection of cultural heritage, protection against natural and other disasters, safety and health at work, work and undeclared employment and employment relations, in the field of social protection, in the field of taxes, excise duties, customs, finance, public procurement, competition protection, state

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## MINOR OFFENCES ACT (ZP-1)

### Sanctions for a minor offence

commodity reserves and restrictive measures for individual offenses, the nature of which is particularly severe due to *health risks of a large number of people*, the amount of damage caused or the amount of obtained unlawful material gain or due to the perpetrator's intent or his purpose of self-interest, a fine three times higher than that provided for in the second and third paragraph of Article 17 ZP-1.

With this, the Act amends the sixth paragraph of Article 17 ZP-1.

## DEVIATION FROM PROVISIONS OF CERTAIN LAWS

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

#### Deferred payment of obligations under a loan agreement

***When does the bank grant the borrower a deferral of payment of obligations under a loan agreement?***

Notwithstanding the first paragraph of Article 2 of the Act Determining the Intervention Measure of Deferred Payment of Borrowers' Liabilities (Official Gazette of the Republic of Slovenia, No. 36/20 et seq.; hereinafter: **ZIUPOK**) the bank may allow a deferral for a period of 12 months in accordance with Article 3 of ZIUPOK, if individual obligations from the credit agreement, for which the borrower requests deferment of payment, until the second declaration of the COVID-19 epidemic in the territory of the Republic of Slovenia, which entered into force on 19 October 2020, have not yet fallen due.

***Until when does the bank grant the borrower a deferral of payment of obligations under the credit agreement?***

For the period by 31 January 2021 at the latest, in accordance with the provisions of Articles 2 and 3 of the ZIUPOK, also for credit agreements that have been newly concluded during the period of validity of the PKP6.

***Until when must the borrower, referred to in the second paragraph of Article 2 of ZIUPOK, address an application to the bank for deferment of payment of obligations from the credit agreement?***

By 31 December 2020 at the latest.

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<b>ACT DETERMINING THE INTERVENTION MEASURE OF DEFERRED PAYMENT OF BORROWERS' LIABILITIES (ZIUOPOK)</b>
<b><i>Can an application for deferral of payment of obligations from a loan agreement be addressed to a bank by a natural person who has permanent residence in the Republic of Slovenia and is not a citizen of the Republic of Slovenia?</i></b>
Yes, notwithstanding the fourth indent of the second paragraph of Article 2 ZIUOPOK.
<b><i>What must the borrower attach to the application for deferral of payment of obligations under the loan agreement?</i></b>
Notwithstanding the first and second indents of the fourth paragraph of Article 2 of ZIUOPOK, the borrower shall attach to the application a statement that on the day of filing the deferral application the due liabilities from mandatory contributions, taxes and other duties have been settled, or that on the day of filing the deferral application a situation in which, in accordance with the provisions of the Act, the payment of obligations arising from mandatory contributions, taxes and other duties has been postponed or they have been enabled to repay them in instalments.
<b><i>Can the government extend this measure?</i></b>
Yes, the government can extend this measure for another twelve months by a decision published in the Official Gazette of the Republic of Slovenia.
<b><i>Who is responsible to the bank as guarantor?</i></b>
Notwithstanding the first paragraph of Article 65 ZIUOPOK, the Republic of Slovenia as a guarantor shall be liable to the bank referred to in the first paragraph of Article 2 ZIUOPOK for fulfilling the obligations of borrowers for credit agreements from the first and second paragraph of Article 21 ZIUOPOK in accordance with Article 65 ZIUOPOK.

<b>LABOUR MARKET REGULATION ACT (ZUTD)</b>
<b>Suspension of the right for the unemployment benefit</b>
<b><i>Who else has the right to unemployment benefit?</i></b>
Notwithstanding the provisions of the Labour Market Regulation Act (Official Gazette of the Republic of Slovenia, No. 80/10 et seq.; hereinafter: <b>ZUTD</b> ), the right is also suspended for a jobseeker who concludes a fixed-term employment contract to replace absent employees due to the implementation of measures to prevent the spread of infection.

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Acceptance of the offered appropriate employment
<b><i>Since when is a person, entered in the register of unemployed persons, obliged to accept the offered appropriate employment?</i></b>
Notwithstanding the third paragraph of Article 13 ZUTD, from the day of entry into the register of unemployed persons onwards.
<b><i>What counts as the appropriate employment?</i></b>
Notwithstanding the first paragraph of Article 13 ZUTD, employment that is not determined by the employment objectives in the employment plan is also considered appropriate.
<b><i>Until when is this measure valid?</i></b>
The measure is valid until 31 December 2020. The government may extend the measure for a period of 6 months, by a decision published in the Official Gazette of the Republic of Slovenia.

EXERCISE OF RIGHTS FROM PUBLIC FUNDS ACT (ZUPJS)
Rights from public funds
<b><i>How is with the rights from public funds that expire in the month when the epidemic is declared?</i></b>
Notwithstanding Article 33 of the Exercise of rights from public funds act (Official Gazette of the Republic of Slovenia, No. 62/10 et seq.; hereinafter: <b>ZUPJS</b> ), rights from public funds that expire in the month when the epidemic is declared, are extended for a period of one month for as long as the epidemic lasts pursuant to the Act.
<b><i>Is the Centre for Social Work (hereinafter: CSD) obliged to monitor changes in the type of periodic income ex officio until 31 December 2021 for the entire duration of the annual rights from public funds?</i></b>
Notwithstanding Articles 42.a and 42.b ZUPJS, the CSD is not obliged to monitor this.
<b><i>When does the CSD decide on a change in the type of periodic income that affects the change of the decision and is communicated by the beneficiary of the annual right from public funds?</i></b>
The CSD shall make a new decision on the first day of the month following receipt of the notification of the change.

SOCIAL ASSISTANCE PAYMENTS ACT (ZSVarPre)
Deadlines for fulfilling the obligations of beneficiaries of emergency social assistance
<b><i>When do the time limits for fulfilling the obligations of beneficiaries of emergency social assistance, that expired at the time of the declared epidemic, start to run?</i></b>

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### SOCIAL ASSISTANCE PAYMENTS ACT (ZSVarPre)

Notwithstanding Article 34 of the Social Assistance Payments Act (Official Gazette of the RS et seq.; hereinafter: **ZSVarPre**), the time limits shall start running again on the first day of the following month in which the epidemic was cancelled.

**What is not taken into account for the purposes of determining the material position of the applicant for emergency social assistance and persons who are taken into account in addition to the applicant, in accordance with ZUPJS and ZSVarPre at the time of the declared epidemic?**

At the time of the declared epidemic, assets other than savings and securities are not taken into account.

### GENERAL ADMINISTRATIVE PROCEDURE ACT (ZUP)

#### Submission of applications by electronic means

**What applications can also be considered if they are submitted electronically and are not signed with a qualified electronic signature, if there is no doubt who submitted them?**

Notwithstanding Article 63 of the General Administrative Procedure Act (Official Gazette of the Republic of Slovenia, No. 24/06 et seq.; hereinafter: **ZUP**), applications for exercising rights from public funds and communicating changes in circumstances related to the exercise of rights and applications under the law governing parental care and family benefits filed at the time of the declared epidemic may be considered.

### VALUE ADDED TAX ACT (ZDDV-1)

#### VAT exemption

**What is exempt from VAT, with the right to deduct VAT from 1 November 2020 to 30 April 2021?**

Notwithstanding Article 41 of the Value Added Tax Act (Official Gazette of the Republic of Slovenia, No. 13/11 et seq.; hereinafter: **ZDDV-1**), the supply of protective and medical equipment (hereinafter: **goods**), including acquisitions of these goods within the European Union, from the list of goods established by the government and subject to exemption from import duties and value added tax (hereinafter: **VAT**) on importation in connection with Commission Decision (EU) 2020/491 of 3 April 2020 on the exemption from import duties and exemption from VAT on imports of goods needed to deal with the consequences of the outbreak of COVID-19 in 2020 (UL L 103I, 3 April 2020, p. 1), as last amended by Commission Decision (EU) 2020/1573 of 28 October 2020 amending Decision (EU) 2020/491 on relief from import duties and exemption from VAT on imports

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<b>VALUE ADDED TAX ACT (ZDDV-1)</b>
of goods needed to deal with the consequences of the outbreak of COVID-19 in 2020 (UL L no. 359 of 29 October 2020, p. 8).
<b><i>What conditions must be met cumulatively?</i></b>
<p>a) the goods are intended for:</p> <ul style="list-style-type: none"> <li>– free distribution to persons affected by the epidemic, exposed to or coping with the outbreak, by the authorities and organizations referred to in point b), or</li> <li>– free use for persons affected by, dealing with, or dealing with the outbreak, provided that the goods remain the property of the authorities and organizations referred to in point b)</li> </ul> <p>b) the goods are supplied to a state body or organization, a local authority, another body governed by public law or another organization which is considered a charitable organization or the goods are supplied on behalf of those bodies and organizations or the goods are obtained from another EU Member State person on behalf of these bodies and organizations.</p>
<b><i>What are the limits for goods for which the VAT exemption is set out in the second indent of point a)?</i></b>
Goods may not be alienated, given for use to another or otherwise used for other purposes, except for the purposes of dealing with the epidemic or performing healthcare activities until VAT is paid. In this case, VAT is calculated and paid by the entity referred to in the second indent of point a) at the rate applicable to these goods under ZDDV-1 on the day when the goods are used in this way.
<b><i>How are the authorities and organizations referred to in point b) obliged to account for and pay VAT if they do not use the VAT-exempt goods for the purposes for which the VAT exemption applies under point a) of the first question?</i></b>
They are obliged to calculate and pay VAT at the rate applicable to these goods under ZDDV-1 on the day when the goods are used in this way and the obligation to account for VAT under ZDDV-1 also arises.
<b><i>What about the VAT exemption if the goods remain owned by organizations that no longer meet the conditions for which they were entitled to the VAT exemption and the goods are transferred free of charge to an organization that is itself eligible for the VAT exemption?</i></b>
The VAT exemption shall continue to be granted, provided that the organization to which the goods have been transferred, uses the goods for the purposes referred to in point a) of the first question.
<b><i>Which Article of the Act must be invoked on the invoice by the taxable person claiming the VAT exemption under the Act?</i></b>

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VALUE ADDED TAX ACT (ZDDV-1)
The taxable person must refer in the invoice to the Article of the Act which provides for the exemption from VAT and have at his disposal a statement from the buyer that the goods are intended for the use referred to in point a).
<b><i>What information must be included in the report on the supplies of goods that the taxable person claiming the VAT exemption under the Act must submit to the tax authority?</i></b>
The report on the supplies of goods must contain the following information: identification number for VAT purposes; the name and address of the taxable person claiming the VAT exemption; serial number; tax number or identification number, if identified for VAT purposes; the person referred to in point b) who is entitled to the VAT exemption; the Combined Nomenclature tariff code of the goods and the value, type and quantity of the goods.
<b><i>When does a taxpayer have to draw up and submit a report to the tax authority?</i></b>
The taxpayer compiles the report for a calendar month and submits it to the tax authority in electronic form via the eDavki system no later than the last working day for the previous calendar month.
<b><i>What can a taxable person who, before the entry into force of the PKP6, charged VAT on supplies of goods or exemptions within the European Union for goods that are exempt from VAT do?</i></b>
The taxable person may include a reduction in the VAT charged on the invoice issued from previous tax periods for supplies of goods made from 1 November 2020 onwards in the VAT return for the tax period in which he corrected such invoice.
<b><i>Does the taxable person have to include in the report information on the supplies for which they claimed a reduction in the VAT charged from the previous question?</i></b>
Yes.
<b><i>How should a taxable person claiming VAT exemption keep records of transactions under this scheme?</i></b>
They must keep records in such a way that the tax authority is able to control the calculation and payment of VAT.

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<b>TAX PROCEDURE ACT (ZDavP-2)</b>
<b>Deferment or payment of tax or contributions</b>
<b><i>Can the tax authority allow a deferral or payment of tax or contributions due to loss of ability to generate revenue, due to the epidemic?</i></b>
Notwithstanding the first paragraph of Article 102 and the first paragraph of Article 110 of the Tax Procedure Act (Official Gazette of the Republic of Slovenia, No. 13/11 et seq.; hereinafter: <b>ZDavP-2</b> ), the tax authority may allow deferral of payment of tax or contributions for time up to two years or allow the payment of tax or contributions in a maximum of 24 monthly instalments over a period of 24 months.
<b><i>Can the tax authority also allow a deferral or payment for tax advances or tax deductions?</i></b>
Yes, notwithstanding the fifth paragraph of Article 102 ZDavP-2, the tax authority may allow a deferral for up to two years or allow the payment in a maximum of 24 monthly instalments over a period of 24 months due to an epidemic also for tax advances or tax deductions.
<b><i>When does the tax authority decide on the deferral or payment of taxes or contributions?</i></b>
The tax authority shall decide within eight days from the date of receipt of the application.
<b><i>What happens if a taxpayer is late in paying an individual tax instalment or contribution?</i></b>
If the tax authority has allowed the taxpayer to pay the tax or contributions in instalments, then on the due date of the unpaid instalment, all subsequent unpaid instalments shall fall due. In the decision authorizing the payment of tax or contributions in instalments, the tax authority shall warn the taxpayer of the consequences of the delay.
<b><i>Under the conditions determined by the ZDavP-2, can the tax authority insure the fulfilment and payment of a tax liability?</i></b>
Yes.
<b><i>Is interest charged for the deferred amount of tax or contributions or unpaid taxes or contributions (including default interest) for the time when the taxpayer is entitled to differed payment of tax or contributions or the taxpayer is entitled to instalment payment of tax or contributions in accordance with the Act?</i></b>
No.
<b><i>Is interest charged for a deferred amount of tax or contributions or do unpaid taxes or contributions (including default interest) charge interest for the time when the taxpayer - natural person, is entitled to differed payment of tax or contributions the taxpayer is</i></b>

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<b>TAX PROCEDURE ACT (ZDavP-2)</b>
<b><i>entitled to instalment payment of tax or contributions in accordance with Articles 101 and 103 of ZDavP-2?</i></b>
No.
<b><i>Is interest charged for a deferred amount of tax or contributions or do unpaid taxes or contributions (including default interest) charge interest for the time when the taxpayer – not a natural person, is entitled to differed payment of tax or contributions the taxpayer is entitled to instalment payment of tax or contributions in accordance with Articles 101 and 103 of ZDavP-2?</i></b>
No.
<b><i>Until when are the above measures valid?</i></b>
The measures are valid until 31 December 2020. The government can extend these measures for another six months by a decision published in the Official Gazette of the Republic of Slovenia.

<b>COMPANIES ACT (ZGD-1)</b>
<b>Holding of general meetings during the COVID-19 epidemic</b>
<b><i>How can members of management or supervisory bodies participate in the general meeting during the epidemic?</i></b>
Notwithstanding the second paragraph of Article 292 of the Companies Act (Official Gazette of the Republic of Slovenia, No. 65/09 et seq.; hereinafter: <b>ZGD-1</b> ), members of management or supervisory bodies may, during the COVID-19 pandemic, participate in the general meeting by transmitting an image and tonnes in the case of a general meeting held by electronic means in accordance with Article 72 of the Act, or a virtual general meeting in accordance with Article 73 of the Act.
<b><i>What can the management determine in the convening of the general meeting with the consent of the supervisory body?</i></b>
Notwithstanding the fourth and fifth paragraphs of Article 297 ZGD-1, the management may, with the consent of the supervisory body, decide in the convening of the general meeting that shareholders may attend or vote before or at the general meeting by electronic means without physical presence (hereinafter: <b>electronic general meeting</b> ), even if the company's articles of association do not provide for an electronic general meeting procedure.
<b><i>What do participation and voting depend on?</i></b>

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<b>COMPANIES ACT (ZGD-1)</b>
They shall depend only on the requirements and limitations necessary to establish shareholder identity and secure electronic communication and to the extent proportionate to the attainment of this objective.
<b><i>Who sets the rules of procedure for the electronic general meeting?</i></b>
Management.
<b><i>Where are the rules of procedure published?</i></b>
The rules of procedure shall be made public in the places where the company is obliged to publish the convening of the general meeting, no later than the day of convening the general meeting.
<b><i>How else can the general meeting be held?</i></b>
Notwithstanding the provisions of ZGD-1, which regulate the convening and holding of the general meeting as a general meeting with the physical presence of shareholders and their proxies and other persons, the management may, with the consent of the supervisory body, decide to hold a virtual general meeting without the physical presence of shareholders, proxies and other persons (hereinafter: <b><i>virtual general meeting</i></b> ).
<b><i>What conditions must be met to conduct a virtual general meeting?</i></b>
Conditions: <ul style="list-style-type: none"> <li>– that the company ensures the transmission of the image and tone of the entire general meeting in real time,</li> <li>– that the company provides conditions for establishing the identity of shareholders or their proxies,</li> <li>– that voting of shareholders or their proxies at the general meeting is possible by electronic means, and that conditions for secure electronic communication are provided, and</li> <li>– that shareholders may exercise the shareholder's right to be informed from Article 305 ZGD-1 by using electronic means, unless otherwise provided in the third paragraph of Article 73 of the Act.</li> </ul>
<b><i>Do shareholders who have exercised their right to vote in accordance with this measure have the right to challenge the resolutions of the general meeting?</i></b>
Yes, shareholders have the right to challenge the resolutions of the general meeting, regardless of the fact that they did not immediately notify the company of the intended lawsuit at the electronic or virtual general meeting, as stipulated in the first paragraph of Article 397 of ZGD-1.

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<b>COMPANIES ACT (ZGD-1)</b>
<b><i>Who decides which questions of shareholders submitted to the company in accordance with this measure for the purpose of exercising the shareholder's right to information from Article 305 ZGD-1, and in what way will the company answer them?</i></b>
The management.
<b><i>Can the management set a deadline for submitting questions to the company in convening the general meeting?</i></b>
The management may stipulate in the convening of the general meeting that the shareholders must submit questions to the company using electronic means no later than two days before the general meeting.
<b><i>Who sets and publishes the rules of procedure of the virtual general meeting?</i></b>
The management.
<b><i>What is stated in the minutes of the electronic or virtual general meeting?</i></b>
Notwithstanding the second paragraph of Article 304 ZGD-1, the minutes shall also state the manner of determining the content of votes.
<b><i>How can the president of the general meeting remotely sign the minutes of the virtual general meeting?</i></b>
The president of the general meeting may remotely sign the minutes with an electronic signature, with an advanced electronic signature or stamp based on a qualified electronic signature or stamp certificate, or with a qualified electronic signature or stamp.
<b><i>Who verifies the identity of the shareholders present or represented and their representatives at the virtual or electronic general meeting?</i></b>
The identity is verified by the person who convened the general meeting or by the president of the general meeting.
<b><i>Can shareholders appoint a proxy to represent them at an electronic or virtual general meeting?</i></b>
Notwithstanding the second sentence of the sixth paragraph and seventh paragraph of Article 308 ZGD-1, shareholders may appoint a proxy for representation in accordance with the sixth paragraph of Article 308 ZGD-1 using electronic means. Shareholders may revoke the proxy in the same manner at any time.
<b><i>What can management specify in more detail?</i></b>

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<b>COMPANIES ACT (ZGD-1)</b>
<p>Notwithstanding the seventh and eighth paragraphs of Article 308 ZGD-1, the management shall determine in more detail and in the places where the company is obliged to announce the convening of the general meeting, no later than the day of convening the general meeting, publish:</p> <ol style="list-style-type: none"> <li>1. the method of submitting proof of appointment of the proxy using electronic means; and</li> <li>2. the manner of exercising the right to vote at an electronic or virtual general meeting.</li> </ol>
<p><b><i>Can shareholders also vote by mail?</i></b></p>
<p>Notwithstanding the ninth paragraph of Article 308 ZGD-1, the company's management may, with the consent of the supervisory body, determine in the convening of the general meeting that shareholders may also vote by post before the general meeting.</p>
<p><b><i>What does postal voting depend on?</i></b></p>
<p>Voting by post may depend only on the requirements and restrictions necessary to establish the identity of shareholders and to the extent proportionate to the attainment of that objective.</p>
<p><b><i>How does management specify and publish the rules of the postal voting procedure in more detail?</i></b></p>
<p>The management shall determine in more detail and at the places where the company is obliged to announce the convening of the general meeting, no later than the day of convening the general meeting in accordance with the Act, publish the rules of voting by mail.</p>
<p><b><i>What cannot be the basis for challenging a decision taken at an electronic or virtual general meeting?</i></b></p>
<p>The contestation of the decision cannot be based on the violation of rights resulting from technical disturbances in the use of technical means, unless the technical disturbances are the result of gross negligence or intent on the part of the company that convened the general meeting.</p>
<p><b><i>How can the decision of the general meeting, adopted at the virtual general meeting not be challenged?</i></b></p>
<p>The decision of the general meeting adopted at the virtual general meeting cannot be challenged for the reason under the second paragraph of Article 395 ZGD-1 solely due to the restriction of the shareholder's right to information in accordance with Article 73 of the Act.</p>
<p><b><i>What else does the provisions of the Act on the electronic and virtual general meeting and the exercise of the right to vote apply to?</i></b></p>
<p>The provisions shall also apply mutatis mutandis to a limited partnership and a European joint stock company, as well as to a separate meeting and a separate vote referred to in Article 313 ZGD-1.</p>

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<b>COMPANIES ACT (ZGD-1)</b>
<b><i>What do the provisions of Article 71 of the Act apply to (regarding participation in the general meeting through the transmission of images and tones)?</i></b>
The provisions apply mutatis mutandis to the supervisory board of a limited liability company.
<b><i>What do the provisions of Article 74 of the Act (regarding the minutes and the identity of persons) apply mutatis mutandis?</i></b>
The provisions shall apply mutatis mutandis to the notarial record of an electronic or virtual general meeting of a limited liability company.
<b><i>Can shareholders who have the majority of votes in accordance with the first paragraph of Article 506 ZGD-1 decide in a written statement that the general meeting is not to be held?</i></b>
Notwithstanding the second paragraph of Article 507 ZGD-1, the shareholders may decide in a written statement that the general meeting shall not be held.
<b><i>In this case, how do the shareholders communicate their votes?</i></b>
They shall communicate their votes to the managers in writing, by telephone, telegram or by similar technical means.
<b><i>Can a general meeting, convened before the entry into force of PKP6, be held as an electronic or virtual general meeting in accordance with the Act?</i></b>
Yes, no later than the seventh day before the general meeting, the company notifies shareholders and persons referred to in the first paragraph of Article 299 ZGD-1 of the change in the convening of the general meeting and publicly announces the rules of procedure at places where the company is obliged to announce the general meeting.
<b><i>To which general meetings do the provisions of the Act apply?</i></b>
For general meetings convened during the COVID-19 epidemic.

<b>NOTARIAT ACT (ZN)</b>
<b>Verification of the identities of persons when a virtual general meeting is convened</b>
<b><i>Does the notary have to verify the identity of the person who convened the virtual general meeting and the identity of the president of that general meeting?</i></b>
Notwithstanding the third paragraph of Article 69 of the Notariat Act (Official Gazette of the Republic of Slovenia, No. 2/07 et seq.; hereinafter: <b>ZN</b> ), a notary must verify the identity of the

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NOTARIAT ACT (ZN)
<b>Verification of the identities of persons when a virtual general meeting is convened</b>
person who convened the virtual general meeting and the president of that general meeting. They can also verify the identity on the basis of a qualified electronic signature or stamp certificate.
<b><i>Which general meetings are subject to the measure of the obligation to verify the identity of the person who convened the virtual general meeting and the identities of the president of the general meeting?</i></b>
For general meetings convened during the COVID-19 epidemic.

PHYSICAL ASSETS OF THE STATE AND LOCAL GOVERNMENT ACT (ZSPDSLS-1)
<b>Rent payment</b>
<b><i>Who is entitled to an exemption from rent payment for office buildings or business premises?</i></b>
Notwithstanding the provision of Article 62 of the Physical Assets of the State and Local Government Act (Official Gazette of the Republic of Slovenia, No. 11/18 and 79/18; hereinafter: <b>ZSPDSLS-1</b> ), tenants of business buildings or business premises owned by the Republic of Slovenia or owned by self-governing local communities, which are prevented or significantly hindered from carrying out economic activities due to state measures and the spread of the disease, during the declared COVID-19 epidemic in the Republic of Slovenia or during the period when, in accordance with adopted regulations, economic activity was not allowed, i.e. from 19 October 2020 onwards, are not being charged rent or part of the rent.
<b><i>Who is entitled to the exemption from rent payment or part of it?</i></b>
A tenant who fulfils the following conditions set out in the Temporary Framework for State Aid Measures, is entitled to the rent or part thereof, namely: <ul style="list-style-type: none"> <li>– the lessee on 31 December 2019 was not a company in difficulty as defined in point 18 of Article 2 of Regulation 651/2014/EU;</li> <li>– the total amount of public funds received by the lessee in accordance with point 3.1 of the Temporary Framework does not exceed EUR 800,000 or EUR 120,000 if the lessee is active in the fisheries and aquaculture sector, or EUR 100,000 if the lessee is active in primary agricultural production. all the amounts indicated must be expressed as gross amounts before deduction of taxes or other charges;</li> <li>– the total amount of co-financing of the same eligible costs, which are also financed from other public sources, does not exceed the limits set out in the previous indent;</li> </ul>

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PHYSICAL ASSETS OF THE STATE AND LOCAL GOVERNMENT ACT (ZSPDSLS-1)
<b>Rent payment</b>
– measures based on the Act do not exclude the granting of de minimis aid or aid granted in accordance with the General Block Exemption Regulation, provided that the provisions of the relevant acts of the European Commission are complied with.
<b><i>Who decides on entitlement to exemption from rent payment or part of it?</i></b>
The head of the manager or body responsible for the execution of the budget of the self-governing local community.
<b><i>Who and in what way determines the procedure and method of decision-making and the required documentation for the implementation of equal treatment of beneficiaries for exemption or partial exemption from rent payment for the use of office buildings or business premises?</i></b>
Minister responsible for the systematic regulation of the management of real property of the state and self-governing local communities with rules. The competent minister shall issue the rules within 30 days after the entry into force of the Act.
<b><i>Who is entitled to an exemption from the payment of rents for the use of sports facilities and areas for outdoor sports, which are owned by the Republic of Slovenia or owned by self-governing local communities?</i></b>
Notwithstanding the provision of Article 62 ZSPDSLS-1, users of sports facilities and areas for outdoor sports or owned by the Republic of Slovenia or owned by self-governing local communities, who are prevented or significantly hindered from using sports facilities and areas for outdoor sports due to state measures and the spread of disease during the declared epidemic of COVID-19 in the territory of the Republic of Slovenia or during the period when, in accordance with the adopted regulations, the use of such sports facilities and areas for outdoor sports was not permitted or was significantly hampered, i.e. from 19 October 2020 onwards, such users are not charged for lease obligations or, in the case of self-governing local communities, obligations or part of the obligations under the lease. The lease obligation is considered to be the rent and all other compensations related to the rental, which are counted in the amount of the rent in accordance with the contractual provisions of the lease agreement.  Sports organizations determined by the law governing sports, with the exception of sports associations and sports federations of Slovenes abroad in Italy, Austria, and Hungary, are entitled to an exemption from rent.

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PHYSICAL ASSETS OF THE STATE AND LOCAL GOVERNMENT ACT (ZSPDSLS-1)
Rent payment
<b><i>Who decides on the entitlement to exemption from rent for the use of sports facilities and areas for outdoor sports, which are owned by the Republic of Slovenia or self-governing local communities?</i></b>
The head of the manager or body responsible for the execution of the budget of the self-governing local community.
<b><i>Who and in what way determines the procedure and manner of decision-making and the required documentation for equal treatment of beneficiaries for exemption or partial exemption from rent for the use of sports facilities and areas for outdoor sports owned by the Republic of Slovenia or self-governing local communities?</i></b>
Minister responsible for the systematic regulation of the management of real property of the state and self-governing local communities with rules. The competent minister shall issue the rules within 30 days of the entry into force of the Act.

PATIENTS' RIGHTS ACT (ZPacP)
Procedure with a request to deal with a violation of patients' rights
<b><i>Do the deadlines for submitting the first request run at the time of the declared epidemic?</i></b>
Notwithstanding the first and second paragraph of Article 59 of the Patients' Rights Act (Official Gazette of the Republic of Slovenia, No. 15/08 and 55/17; hereinafter: <b>ZPacP</b> ), the deadlines for filing the first request during the declared epidemic do not run.

HEALTH CARE AND HEALTH INSURANCE ACT (ZZVZZ)
Cohabitation of one of the parents with a sick child in a health institution
<b><i>Are insured persons guaranteed payment for medical services for the cohabitation of one of the parents in a health institution with a sick child?</i></b>
Yes. Notwithstanding the first paragraph of Article 23 of the Health Care and Health Insurance Act (Official Gazette of the Republic of Slovenia, No. 72/06 et seq.; hereinafter: <b>ZZVZZ</b> ), compulsory insurance provides insured persons with full payment for health services for the cohabitation of one of the parents in a health institution with a sick child to the age up to and including 14 years or up to and including the age of the child, if the child has the status of a child with special needs and needs 24-hour care and attention.

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### HEALTH CARE AND HEALTH INSURANCE ACT (ZZVZZ)

#### Cohabitation of one of the parents with a sick child in a health institution

***Is the insured person entitled to reimbursement of health care costs, which are a right from compulsory insurance in the Republic of Slovenia and which such person exercises in another EU Member State, for the cohabitation of one of the parents in a health institution with a sick child up to 14 years or up to and including the age of the child, if the child has the status of a child with special needs and needs 24-hour care and attention?***

No. Notwithstanding the third paragraph of Article 44.c ZZVZZ, the insured person is not entitled to reimbursement of health care costs, which are a right from compulsory insurance in the Republic of Slovenia and which he exercises in another EU Member State, for cohabitation of one parent in a health institution children up to and including the age of 14.

***For how long and to what extent are insured persons entitled to wage compensation due to absence from work due to the cohabitation of one of the parents in a health institution with a sick child up to and including the age of 14?***

Notwithstanding the first paragraph of Article 29 ZZVZZ, wage compensation during temporary absence from work to insured persons is based on the opinion of a personal physician or the competent medical commission from the first day of absence from work also due to the cohabitation of one parent in a health institution with a sick child up to 14 years or up to and including the age of a child up to and including 18 years of age, if the child has the status of a child with special needs and needs 24-hour care and care The right to salary compensation during temporary absence from work. The right to compensation for the cohabitation of one of the parents in a health institution with a sick child lasts as long as the cohabitation lasts.

Compensation for cohabitation is assessed in the same percentage as compensation during temporary absence from work for the care of a close family member.

### PUBLIC PROCUREMENT ACT (ZJN-3)

***What does the contracting authority take into account as proof that there is no reason for exclusion on the part of the economic operator in the procurement procedure?***

Notwithstanding the provision of a) of the third paragraph and the fourth paragraph of Article 77 of the Public Procurement Act (Official Gazette of the RS, No. 91/15 et seq.; hereinafter: **ZJN-3**), the contracting authority from the entry into force of ZJN-3 until 15 April 2021 as sufficient evidence in connection with the first paragraph of Article 75 ZJN-3 takes into account the statement given in the application or tender, if the candidate or tenderer, for reasons related to measures to prevent infection with SARS-CoV-2, cannot provide appropriate evidence or such evidence cannot be accessed by the contracting authority for the same reasons when they are

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### PUBLIC PROCUREMENT ACT (ZJN-3)

obliged to obtain them themselves. As sufficient evidence, the contracting authority may also consider an extract from the court or other relevant register, which is not older than four months.

### EMPLOYMENT RELATIONSHIPS ACT (ZDR-1)

#### ***What does the employer have to inform the Inspectorate of the Republic of Slovenia about before starting work at home in accordance with the Act?***

Notwithstanding the fourth paragraph of Article 68 of the Employment Relationships Act (Official Gazette of the Republic of Slovenia, No. 21/13 et seq.; hereinafter: **ZDR-1**), the employer shall inform the Labour Inspectorate of the Republic of Slovenia of:

- information on the employer (name, address, registration number and activity performed),
- data relating to the employee who will perform work at home (personal name, job title or type of work, with a brief description of the work to be performed by the employee, work equipment and work equipment to be used by the employee, estimated duration and estimated share of working time at home),
- the potential risk to the safety and health of the worker when working from home.

Employers who are entered in the Business Register of Slovenia submit the notification electronically, via the information system for support to business entities managed by the Ministry responsible for public administration.

#### ***Until when is this measure valid?***

The measure is valid until 31 December 2020. The government may extend the measure by a decision for a period of six months. The decision to extend the measure shall be published by the Government in the Official Gazette of the Republic of Slovenia.

### ACT DETERMINING INTERIM MEASURES FOR MITIGATION AND REMEDY THE CONSEQUENCES OF THE COVID-19 (ZZUOOP)

#### **Partially reimbursed lost income for the self-employed and partners for the duration of quarantine at home or inability to perform work due to force majeure due to childcare obligations**

#### ***Who is entitled to partial reimbursement of lost income who, due to quarantine at home or inability to perform work because of force majeure due to childcare obligations due to quarantine at home or other external objective circumstances of inability to attend kindergarten or school, cannot perform activities and organize activities at home ?***

Notwithstanding the first, second and third paragraphs of Article 93 ZZUOOP, the beneficiary of partially reimbursed lost income who due to quarantine at home or inability to perform work because of force majeure due to childcare obligations due to quarantine at home or other external

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<b>ACT DETERMINING INTERIM MEASURES FOR MITIGATION AND REMEDY THE CONSEQUENCES OF THE COVID-19 (ZZUOOP)</b>
<b>Partially reimbursed lost income for the self-employed and partners for the duration of quarantine at home or inability to perform work due to force majeure due to childcare obligations</b>
<p>objective circumstances of inability to attend kindergarten or school, cannot perform activities and organize activities at home, is:</p> <ul style="list-style-type: none"> <li>– a self-employed person who is included in the compulsory pension and disability insurance on the day of the entry into force of the Act on the basis of Article 15 ZPIZ-2,</li> <li>– a partner or shareholder of a company or the founder of a cooperative or institute who is a managing person and is included in the compulsory pension and disability insurance on the day the Act enters into force on the basis of Article 16 ZPIZ-2, and</li> <li>– a farmer who is included in the compulsory pension and disability insurance on the day of the entry into force of the Act on the basis of Article 17 or the fifth paragraph of Article 25 ZPIZ-2.</li> </ul> <p>The lost income is partially reimbursed to the beneficiary if on return upon crossing the border in the Republic of Slovenia they are sent to quarantine at home due to arrival from an area at high risk of infection, or due to contact with an infected person or inability to perform work because of force majeure due to childcare obligations due to quarantine at home or other external objective circumstances of inability to attend kindergarten or school.</p>
<b><i>Who is considered under the obligation of protection because force majeure due to quarantine at home or other external objective circumstances of the inability to attend kindergarten or school?</i></b>
Children up to and including the 5th grade of primary school, children in adapted and special programs in primary schools with an adapted program and in institutions for the upbringing and education of children with special needs, and children who have a certain assistance in the decision on orientation.
<b><i>Until when is the measure valid?</i></b>
Until 31 December 2020. The government may extend the measure by a decision for a period of six months. The Government shall publish the decision on the extension of the measure in the Official Gazette of the Republic of Slovenia.
<b><i>What is the amount of partially reimbursed lost income?</i></b>
Notwithstanding Article 94 ZZUOOP, the amount of partially reimbursed lost income is EUR 250 for each quarantine at home or for the time when they are unable to perform work due to force majeure due to childcare obligations due to quarantine at home or other external objective circumstances of inability to attend kindergarten or school, but not more than EUR 250 for 10 days, EUR 500 for 20 days and EUR 750 in one month.
<b><i>How does the beneficiary claim reimbursement of partially lost income?</i></b>

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### ACT DETERMINING INTERIM MEASURES FOR MITIGATION AND REMEDY THE CONSEQUENCES OF THE COVID-19 (ZZUOOP)

#### Partially reimbursed lost income for the self-employed and partners for the duration of quarantine at home or inability to perform work due to force majeure due to childcare obligations

Notwithstanding the first and second paragraphs of Article 95 ZZUOOP for the reimbursement of partially lost income, the beneficiary shall submit an application through the Information Financial Administration of the Republic of Slovenia (hereinafter: **FURS**) within 30 days of service of the quarantine decision or certificate issued by the competent authority and/or other relevant proof that another external objective circumstance of inability to attend kindergarten or school has occurred, but no later than 31 December 2020.

### INTERIM MEASURES

#### INTERIM MEASURES IN THE FIELD OF ECONOMY

##### Aid in the form of partial reimbursement of uncovered fixed costs

##### **Who is entitled to partial reimbursement of uncovered fixed costs?**

A beneficiary is a legal or natural person who:

- was registered to perform economic activity no later than 01 September 2020,
- has at least one employee on the day PKP6 enters into force or is a self-employed person who is included in compulsory pension and disability insurance on the day PKP6 enters into force on the basis of Article 15 of the Pension and Disability Insurance Act (Official Gazette RS no. 96/12 et seq.; hereinafter: **ZPIZ-2**) whether a partner or shareholder of a company or founder of a cooperative or institution that is a managing person and is included in the compulsory pension and disability insurance on the day PKP6 enters into force on the basis of Article 16 ZPIZ-2,
- is not, as at 31 December 2019, a company in difficulty in accordance with point 18 of Article 2 of Regulation 651/2014/EU,
- is unable to carry out its activity or carries it out to a significantly reduced extent due to the consequences of the COVID-19 epidemic, and
- ensures that uncovered fixed costs are not covered from other sources, such as insurance, temporary aid measures or support from other sources.

##### **Who cannot be a beneficiary?**

- Direct or indirect user of the budget of the Republic of Slovenia or the budget of the municipality, whose share of revenues from public sources in 2019 was higher than 70%,

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## INTERIM MEASURES IN THE FIELD OF ECONOMY

### Aid in the form of partial reimbursement of uncovered fixed costs

- an employer carrying out a financial or insurance activity belonging to group K according to the standard classification of activities and having more than ten employees on the day the application is submitted,
- foreign diplomatic mission and consulate, international organization, mission of international organizations and institution, body and agency of the European Union in the Republic of Slovenia.

### **What are the uncovered fixed costs for the purposes of this measure?**

They represent monthly uncovered fixed costs in the eligible period, which are estimated at one twelfth of 14.4 % of annual sales revenue in 2019 or sales revenues in the period from the registration of the beneficiary to 1 September 2020, recalculated for the annual period in the event of a decline in revenue of more than 70 % or at one twelfth 7.2 % of annual sales revenue in the event of a decline in revenue from sales in 2019 or sales revenues in the period from the registration of the beneficiary to 1 September 2020, recalculated to the annual period in case of a decrease in sales revenues in 2019 or sales revenues in the period from the registration of the beneficiary to 1 September 2020, recalculated to the annual period from 30 to 70 percent.

### **How are uncovered fixed costs determined?**

They are determined as a certain percentage of the beneficiary's annual sales revenues in 2019 per month in the eligible period, in the case of beneficiaries established before 1 October 2019, or as a certain percentage of the beneficiary's sales revenues from its registration until 1 September 2020, recalculated to the same accounting period, per month for the eligible period.

### **How is the amount of uncovered fixed costs calculated?**

The amount of uncovered fixed costs is calculated according to the following scale:

Decrease in sales revenue in the eligible period compared to sales revenue in the same period in 2019 or decrease in sales revenue in the eligible period compared to sales revenue in the period from the beneficiary's registration to 1 September 2020, recalculated to the same accounting period	The amount of uncovered fixed costs is determined as a percentage of annual revenues for 2019 or of turnover in the period from registration to 1 September 2020, recalculated to the same accounting period for each month of operation in the eligible period
40,00 % up to and including 70,00 %	0,6 %
over 70,00 %	1,2 %

but not more than:

- EUR 1,000.00 per month per full-time employee during the eligible period, who is employed on the basis of an employment contract for an indefinite period of time, or to a

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<b>INTERIM MEASURES IN THE FIELD OF ECONOMY</b>
<b>Aid in the form of partial reimbursement of uncovered fixed costs</b>
self-employed person or partner, shareholder or founder of a cooperative or institute in accordance with the second indent of the first paragraph of Article 109 of the Act, – 70 % of the net loss (AOP 187) of the beneficiary, which is a medium-sized or large enterprise, stated in the income statements in the eligible period or 90 % of the net loss (AOP187) of the beneficiary, which is a micro or small enterprise, in the profit and loss accounts during the eligible period. The size of the beneficiary shall be determined in accordance with Annex 1 to Commission Regulation 651/2014/EU.
<b><i>When is the number of full-time employees and the size of the beneficiary determined?</i></b>
It is determined on the day the application is submitted.
<b><i>What are the restrictions for beneficiaries who were registered before 1 October 2019?</i></b>
The coverage of the uncovered fixed costs during the eligible period may not exceed the maximum aid in accordance with point 3.12 of the Temporary Framework for State Aid Measures.
<b><i>What are the restrictions for beneficiaries who were registered from including 1 October 2019 to 1 September 2020?</i></b>
Uncovered fixed costs, together with other aid, may not exceed the maximum aid in accordance with point 3.1. of the Temporary framework for State aid measures.
<b><i>What is the eligible aid period?</i></b>
The eligible aid period is from 1 October 2020 to 31 December 2020. The eligible period of assistance may be extended by the government's decision for a maximum of six months.
<b><i>How is the aid in the form of a partial reimbursement of uncovered costs granted to the beneficiaries?</i></b>
It is awarded based on estimated data. Eligibility for the received assistance is determined subsequently in accordance with the fifth paragraph of Article 109 of the Act. Notwithstanding the previous sentence, beneficiaries who determine the tax base on the basis of standardized expenses in accordance with tax legislation provide information on the planned and actually achieved loss in the last quarter of 2020, determined in accordance with Slovenian Accounting Standards on the basis of authentic documents.
<b><i>What does net loss mean?</i></b>
Net loss means the net loss (AOP 187) during the eligible period according to the accounting rules. For needs, the monthly loss can only be estimated.
<b><i>How does the beneficiary claim the payment of aid in the form of reimbursement of part of the uncovered fixed costs?</i></b>

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INTERIM MEASURES IN THE FIELD OF ECONOMY
<b>Aid in the form of partial reimbursement of uncovered fixed costs</b>
Through the information system of the FURS, the beneficiary submits a statement stating that he is a person as defined by the Act and that due to the consequences of the COVID-19 epidemic he cannot perform activities or performs them to a significantly reduced extent.
<b>How does the beneficiary make a statement?</b>
The beneficiary submits a statement based on its own assessment of operations, taking into account the first paragraph of Article 112 of the Act.
<b>By when must the beneficiary submit a statement?</b>
It must submit the statement no later than 31 December 2020 for the eligible period referred to in the eighth paragraph of Article 109 of the Act.
<b>How does FURS pay the aid in the form of reimbursement of part of the uncovered fixed costs?</b>
FURS pays the aid in a lump sum for the period for which the beneficiary is claiming the aid or maximum for the eligible period, on the 20th of the month following the month of submission of the declaration. Notwithstanding the provision of the previous sentence, FURS pays aid in the form of reimbursement of part of the uncovered fixed costs on 20 January 2021 for beneficiaries who submitted a declaration in November and December 2020.
<b>Where are the funds provided for the payment of aid in the form of reimbursement of part of the uncovered fixed costs?</b>
In the budget of the Republic of Slovenia or from funds obtained from the budget of the European Union.
<b>When is it considered that a beneficiary is unable to carry out an activity or is carrying out a significantly reduced activity due to the consequences of the COVID-19 epidemic?</b>
If the beneficiary's income in the eligible period due to the consequences of the COVID-19 epidemic will fall by 30 % or more compared to the same period in 2019. For 2019, the data from the financial statements submitted by 31 May 2020 will be considered. If the beneficiary was registered to carry out activities after 1 October 2019, the beneficiary is the one whose income will fall by 30 % or more in the eligible period due to the consequences of the COVID-19 epidemic compared to the average monthly registration income by 1 September 2020, recalculated for the same accounting period.
<b>What happens if the condition in the previous question is not met?</b>
The beneficiary must return the entire aid or proportional share, in the event that its sales revenue falls by less than he estimated in the application.
<b>What is the revenue of the beneficiary who determines the revenue according to the accounting rules?</b>

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INTERIM MEASURES IN THE FIELD OF ECONOMY
<b>Aid in the form of partial reimbursement of uncovered fixed costs</b>
These are net sales revenues determined according to accounting rules.
<b>How is the eligible amount of aid in the form of uncovered fixed costs determined?</b>
It is determined on the basis of actual data, as derived from audited or certified financial statements or other evidence.
<b>What happens if the beneficiary has received a higher amount of aid on the basis of an estimate of the uncovered fixed costs than is entitled to it on the basis of the data actually established?</b>
Excessive funds will have to be returned by the beneficiary. The fourth paragraph of Article 112 of the Act shall apply mutatis mutandis to the refund.
<b>What must be done by a beneficiary who has claimed the aid in the form of partial refund uncovered fixed costs and subsequently finds that he did not meet the conditions for obtaining it or requested an excessive amount of aid?</b>
It must inform the FURS no later than the deadline for submitting the corporate income tax return for 2020 or for the period including data for the period of the second half of 2020, or by the deadline for submitting the income tax return for activities for 2020, and repay the amount of received aid within 30 days from the service of the decision.
<b>What happens if FURS finds out that the beneficiary shows the profit or loss for the eligible period that does not reflect the actual business events of the period in question?</b>
The beneficiary must return all received funds within 8 days from the service of the FURS decision.
<b>Is interest charged after the expiry of the recovery period?</b>
Yes, default interest is paid in accordance with the Statutory Default Interest Rate Act (Official Gazette of the Republic of Slovenia, No. 11/07 - official consolidated text).
<b>What happens if the obligation to repay the aid received is not paid on time?</b>
The obligation is enforced. Enforcement is carried out by the FURS in accordance with the provisions of the law governing the tax procedure.
<b>Who supervises the exercise of rights in the form of partial reimbursement of uncovered fixed costs?</b>
Supervision is performed by FURS, which applies the law governing the tax procedure to the supervision procedure.
<b>How is the measure implemented?</b>
The measure is implemented in accordance with point 3.12 and point 3.1 of the Temporary framework for State aid measures.

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INTERIM MEASURES IN THE FIELD OF ECONOMY
Aid in the form of partial reimbursement of uncovered fixed costs
<b><i>What are the sanctions in case the beneficiary makes a false statement and in case the beneficiary does not comply with the obligations regarding the actual data?</i></b>
In this case, the beneficiary is obliged to pay the aid received together with statutory default interest.

INTERIM MEASURES IN THE FIELD OF CONVENING GENERAL MEETINGS OF ASSOCIATION, FEDERATION OF ASSOCIATION, BRANCHES OF FOREIGN ASSOCIATION
Convening and implementation of the general meeting of members of societies, association of societies, branch of a foreign society
<b><i>How can a society, an association of societies or a branch of a foreign society (hereinafter: society) in the period until the revocation of the measure of temporary partial restriction of movement of people and restriction or prohibition of people-gathering to prevent infections with COVID-19 on the most important decisions convenes and conducts an assembly of members or a general meeting?</i></b>
Irrespective of the provisions of the basic act or of the statute, the assembly of members of a society shall be convened and carried out by correspondence if equal participation of all members can be ensured. For convening, implementing, and deciding at the correspondence assembly of members of a society, the provisions of the basic act of the society apply.
<b><i>What happens in the event that a representative or member of the governing bodies of a society during the validity of the measure of temporary partial restrictions on the movement of people and restrictions or ban on people-gathering to prevent infections with COVID-19 expires the mandate to represent or performing the function determined by the basic act or statute?</i></b>
His term of office is extended until the first assembly of members, which follows the expiration of the term of office, if the association cannot convene a meeting of members by correspondence.
<b><i>Within what period is a society obliged to convene an assembly of members?</i></b>
No later than within 3 months from the cancellation of the measure, temporary partial restrictions on the movement of people and restrictions or ban on people-gathering to prevent COVID-19 infections.

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<b>INTERIM MEASURES IN THE FIELD OF PROTECTION, RESCUE AND ASSISTANCE</b>	
<b>Hazard exposure and special burdens allowance</b>	
<b>Who is entitled to the hazard and special burdens allowance?</b>	
The allowance belongs to a called-up member of the Civil Protection for non-professional performance of tasks, a citizen who is called up or activated through the competent information centre to perform protection, rescue and assistance tasks, and a volunteer who is involved or called up in performing protection tasks during an epidemic, rescue and assistance.	
<b>What is the amount of the allowance for the beneficiary?</b>	
In the amount of up to EUR 30 per day, namely: <ul style="list-style-type: none"> <li>- EUR 10 for tasks up to 4 hours,</li> <li>- EUR 20 for the performance of tasks from 4 to 8 hours, and</li> <li>- EUR 30 for tasks longer than 8 hours.</li> </ul>	
<b>Is the hazard exposure and special burdens allowance exempt from taxes and contributions?</b>	
Yes.	
<b>Where are the funds for the hazard and special burdens allowance provided?</b>	
From the budget of the Republic of Slovenia.	
<b>Is the previous measure from Article 66 ZIUOOPE (hazard exposure and special burdens allowance) still in force despite the above?</b>	
No, on the day the Act enters into force, Article 66 ZIUOOPE expires. Proceedings initiated before the entry into force of the Act on the basis of the first, second and third paragraphs of Article 66 ZIUOOPE shall be completed in accordance with Article 66 ZIUOOPE.	

<b>INTERIM MEASURES IN THE PUBLIC SECTOR</b>	
<b>Provision of funds for the allowance for work in high-risk conditions in accordance with the Collective Agreement for the Public Sector (Official Gazette of the Republic of Slovenia, No. 57/08 et seq.; hereinafter: KPJS)</b>	
<b>Who provides funds for financing the allowance for work in high-risk conditions in accordance with point 11 of the first paragraph of Article 39 of the KPJS (hereinafter: Allowance for work in high-risk conditions)?</b>	
Funds for financing are provided in the budget of the Republic of Slovenia.	
<b>Who is eligible for funding for the Allowance for work in high-risk conditions?</b>	
Employers in the public sector, private social and health care providers operating within the public service network and private concessions and private kindergartens.	

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INTERIM MEASURES IN THE PUBLIC SECTOR
<b>Provision of funds for the allowance for work in high-risk conditions in accordance with the Collective Agreement for the Public Sector (Official Gazette of the Republic of Slovenia, No. 57/08 et seq.; hereinafter: KPJS)</b>
<b>How do beneficiaries claim funding for the Allowance for work in high-risk conditions?</b>
Employers in the public sector apply for funding for the Allowance for work in high-risk conditions to the founding municipality or the competent ministry. The Minister responsible for finance shall prescribe in more detail the procedure and deadlines for the submission of claims. The competent Minister must prescribe the procedure and deadlines for asserting claims within 30 days of the entry into force of the Act.
<b>For how long are the funds for financing the Allowance for work in high-risk conditions provided?</b>
Funding for the Allowance for work in high-risk conditions will be provided to beneficiaries from 19 October 2020 for the duration of the epidemic.
<b>Is the Allowance for work in high-risk conditions included in the wage compensation for time off?</b>
No.

Employment due to urgent work needs during the control of the COVID-19 virus
<b>Can an employer in the public sector conclude a fixed-term employment contract without public announcement of the job due to urgent work needs?</b>
Yes, but for the period no longer than 31 August 2021.
<b>Can a fixed-term employment contract in the field of education be concluded with a professional who has not yet passed the professional examination in the field of education?</b>
Yes, if such person meets other conditions for occupying a position in a program implemented by an educational institution and for which this person is entered in the register as a provider of publicly valid programs.
<b>Who (apart from the public sector employer) can also conclude a fixed-term employment contract under the interim measure in question?</b>
A private social and health care provider who operates within the public service network.

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INTERIM MEASURES IN THE FIELD OF PRESCHOOL EDUCATION, HIGHER EDUCATION AND RESEARCH ACTIVITIES
<b>Exemption from parents' payment for kindergarten during the period of validity of government measures on a temporary ban on people-gathering for public kindergartens and kindergartens with a concession</b>
<b><i>Who is exempt from paying for public kindergartens and kindergartens with a concession?</i></b>
Parents whose children do not attend kindergarten from 26 October 2020 due to the measure on temporary ban on people-gathering in institutions in the field of education and universities and higher education institutions (hereinafter: <b>the Measure</b> ) are exempted from payment for the time when the child does not attend kindergarten.
<b><i>Who covers the loss of parental payments, for what period of time and in what amount?</i></b>
Public kindergartens and private kindergartens with a concession, for which the Measure applies from 26 October 2020, are covered by the state budget for the loss of parents' payments. Loss of parents' payments is acknowledged for the duration of the Measure, for days of absence when children did not attend kindergarten, in the amount of reduced parents' payment for kindergarten, which is determined in accordance with the decision of the competent centre for social work.
<b><i>Who provides funds in the amount of parental exemption for kindergartens?</i></b>
Funds in the amount of parental exemption for kindergartens are provided by the municipality that establishes the kindergarten or the grantor for all children included in the kindergarten, regardless of the municipality of permanent residence of the children. These funds are reimbursed to municipalities from the state budget.
<b><i>How does the municipality claim a refund of the provided funds?</i></b>
Municipalities submit requests to the Ministry responsible for pre-school education no later than the 30th day of the current month for the previous month, and settlements for the previous month. After the expiration of this period, the municipality can no longer claim the refund.
<b><i>By what means should public and private kindergartens reduce claims for non-payment by parents?</i></b>
Public kindergartens and private kindergartens with a concession reduce claims for loss of parental payments to the state budget for all funds obtained by the kindergarten from other intervention measures and savings due to unperformed services.
<b><i>Does the temporary measure of exemption from parents' payment for kindergarten during the period of validity of the government's measures on the temporary ban on</i></b>

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**INTERIM MEASURES IN THE FIELD OF PRESCHOOL EDUCATION, HIGHER EDUCATION AND RESEARCH ACTIVITIES**

**Exemption from parents' payment for kindergarten during the period of validity of government measures on a temporary ban on people-gathering for public kindergartens and kindergartens with a concession**

***people-gathering for public kindergartens and kindergartens with a concession apply to anyone else?***

Yes, this applies to private operators operating within the public service network.

**Exemption from payment of parents for kindergarten during the period of validity of government measures on the temporary ban on people-gathering for private kindergartens**

***Who is entitled to the interim measure exempting parents from paying for a kindergarten during the period of validity of the government's measures to temporary ban the gathering of people for private kindergartens?***

The state budget shall cover the loss of parents' payments to private kindergartens financed in accordance with the second paragraph of Article 34 of the Kindergartens Act (Official Gazette of the Republic of Slovenia, No. 100/05 et seq.; hereinafter: **ZVrt**), which were subject to the Measure from 26 October 2020.

***For how long are private kindergartens recognized for the loss of parents' payments and in what amount?***

Loss of parents' payments is recognized for the duration of the Measure for days of absence when children did not attend kindergarten in the amount of reduced parents' payment, which would be determined by the parents if the child were included in the same type of kindergarten program in the municipality where the private kindergarten or its unit has headquarters.

Private kindergartens are also covered by the state budget for each included child 15 % of the price for an individual child, whereby the basis for calculating the obligation is the price of the same type of public kindergarten program in the municipality where the private kindergarten or unit is located, reduced by the amount it was paid for by the parents if the child was enrolled in a public kindergarten.

***How do private kindergartens claim a refund for the loss of parents' payments?***

Private kindergartens claim funds directly from the budget of the Republic of Slovenia. Private kindergartens for the activity of pre-school education, which is financed from public funds, cannot claim other intervention measures and savings due to unperformed services. Kindergartens submit requests to the Ministry responsible for pre-school education no later than the last day of the

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**Exemption from payment of parents for kindergarten during the period of validity of government measures on the temporary ban on people-gathering for private kindergartens**

current month for the previous month, and settlements for the previous month. After the expiration of this period, the kindergarten can no longer claim a refund.

**Exemption from parents' payment due to kindergarten closure**

**How is with paying for kindergarten if individual departments or units of the kindergarten are closed?**

Parents whose children are unable to attend kindergarten due to the closure of individual departments or units are exempt from payment.

**Who and how provides funding for kindergarten exemption from payment of parents?**

Due to the exemption of parents' payments, funds are provided to kindergartens by applying Article 102 ZZUOOP, which means that these funds are provided by the municipality founding the kindergarten or the grantor for all children included in this kindergarten, regardless of the municipality of permanent residence. These funds are reimbursed to municipalities from the budget of the Republic of Slovenia.

Private kindergartens, which are financed in accordance with Article 34 ZVrt, claim the amount of exemption from parental payment directly from the budget of the Republic of Slovenia.

**Student dormitory services**

**Do dormitory users have to pay for services despite the fact that dormitories do not provide their services at the time of the epidemic?**

Dormitories that do not provide services during the epidemic, do not charge these users.

**Who covers the cost of student dormitories?**

All operating costs, reduced by received public funds and funds obtained from the measures specified in the Act, are covered by the student dormitories from the budget of the Republic of Slovenia.

**A hot meal for pupils and students**

**When are pupils and students entitled to a free hot meal and who organizes it?**

For pupils and students, the local community in which they have permanent or temporary residence, organizes a free hot meal for the days when in accordance with the decision of the

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<b>A hot meal for pupils and students</b>
Minister of Education, Science and Sport, issued on the basis of Article 104 ZZUOOP distance education takes place.
<b><i>Who is entitled to the free hot meal?</i></b>
The free hot meal belongs to pupils and students whose average monthly income per person, determined in the decision on child allowance or state scholarship or the decision based on the application for recognition of the right to a subsidy for lunch does not exceed EUR 382.82 (3rd income class of children allowance or 2nd income class of the state scholarship). The free hot meal also belongs to pupils and students who are placed in a foster family.
<b><i>How do schools determine eligibility for a free hot meal?</i></b>
For the purpose of providing a free hot meal, schools can obtain information on the subsidy for lunch for students or inclusion in the income class for students in the Central Register of Participants in Education. If there is no information, the pupil or student submits the appropriate proof, which shows the eligibility for a free hot meal. Schools where pupils or students are enrolled can provide their personal name, address and information on the student's eligibility for a free hot meal to local communities and schools and cooperate with them.
<b><i>Who provides the funds to provide a hot meal?</i></b>
Funds to provide a hot meal are provided from the state budget. The price of the hot meal and the method of disbursement of funds shall be determined by a decision of the Minister responsible for education in accordance with the consent of the Minister responsible for finance.

<b>Protective equipment for sports organizations and athletes in sports training and competitions</b>
<b><i>Who are the beneficiaries of the co-financing of personal protective equipment and means for disinfection of premises in sports facilities and disinfection of sports equipment and devices that can be provided from the budget of the Republic of Slovenia or from the funds of the budget of the Republic of Slovenia obtained from the budget of the European Union?</i></b>
Operators of sports facilities, sports organizations, sports professionals and athletes with the title of Olympic, world, international and perspective class from the first paragraph of Article 33 of the Sports Act (Official Gazette of the Republic of Slovenia, No. 29/17 et seq. ; hereinafter: <b>ZŠpo-1</b> ) and professional athletes over the age of 15 who are entered in the register of professional athletes at the ministry responsible for sports, which they need when performing sports training and sports competitions at the highest quality level of national, regional, international or European competition, and in the implementation of major international sporting events and qualifying matches of the national team for participation in the World or European Championships.

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<b>Protective equipment for sports organizations and athletes in sports training and competitions</b>
<b><i>On what basis are the funds referred to in the previous question provided to the beneficiaries?</i></b>
Based on the methodology adopted by the Minister responsible for sport.

\* \* \* \* \*

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, 1.12.2020

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