
Extraordinary floods in the beginning of the month throughout Slovenia have had unimaginable consequences for the entire country. Therefore, on 9 August, 2023, the National Assembly of the Republic of Slovenia adopted the Act on Amendments and Supplements to the Act on Amendments and Supplements to the Natural Disaster Recovery Act (ZOPNN-F) (hereinafter: **Act**), which introduces intervention measures in the direction of elimination of the consequences of natural disasters and aid to those affected.

Below please find a summary of the most important of the intervention measures included in the Act, as well as other relevant measures.

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ACT ON AMENDMENTS AND SUPPLEMENTS TO THE NATURAL DISASTER RECOVERY ACT (ZOPNN-F)

Temporary measures in the field of labour

1. Compensation of wages to employees due to inability to perform work due to force majeure

Due to the inability to come to work, the inability to perform work due to the performance of necessary actions for the elimination of damage, or the performance of urgent actions to protect human and animal life and health, as well as to prevent and mitigate damage, or other circumstances of inability to work due to the consequences of a natural disaster (floods in August 2023), the employee is entitled to wage compensation in the amount of 80 % of the average monthly wage for full-time work from the last three months or from the work period in the last three months before the start of absence, unless otherwise determined by the Employment Relationships Act (Official Gazette of the Republic of Slovenia, No. 21/13 with all subsequent changes; hereinafter referred to as: **ZDR-1**) or some other act. Nevertheless, the wage compensation must not be lower than the minimum wage in the Republic of Slovenia. An employee who cannot perform work due to force majeure arising from the consequences of a natural disaster receives wage compensation for the period when the force majeure circumstances justifying the employee's absence are present.

The employee must notify the employer of the circumstances from the preceding paragraph no later than three working days from the date of enactment of the Act (it is sufficient if the employee notified the employer before the enactment of the Act).

• **Employers' right to reimbursement of paid wage compensation**

Employers can claim the right to reimbursement of paid wage compensation to employees who cannot perform work due to force majeure arising from the consequences of floods in August 2023. The right to the measure of wage compensation for employee's inability to work due to force majeure arising from the consequences of floods in August 2023 can be claimed by every employer in the Republic of Slovenia, except for:

- direct or indirect users of the budget of the Republic of Slovenia or the budget of a municipality whose share of revenue from public sources was higher than 70 % in the year 2022,
- an employer engaged in financial or insurance activities classified in group K according to the standard classification of activities, and had more than ten employees on 3 August 2023,
- foreign diplomatic missions and consulates, international organizations, representations of international organizations, as well as institutions, bodies, and agencies of the European Union in the Republic of Slovenia.

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- **Exercising the right to reimbursement of paid wage compensation**

The employer exercises the right to reimbursement of paid wage compensation by submitting an application electronically to the Employment Service of the Republic of Slovenia (hereinafter referred to as: **Employment Service**) within fifteen days from the date of enactment of the Act when the employer is claiming the right to reimbursement of paid wage compensation for the period before the enactment of the Act, or within fifteen days from the start of the employee's absence due to force majeure arising from the consequences of a natural disaster. The employer attaches to the application a statement from the employee about the existence of circumstances affecting the occurrence of force majeure.

The Republic of Slovenia fully reimburses the paid wage compensations to employees who, due to force majeure arising from the consequences of a natural disaster, cannot perform work (Article 23 of the Act).

- **Employer's obligations**

During the period of receiving reimbursement for paid wage compensations to employees who, due to force majeure arising from the consequences of a natural disaster, cannot perform work, the employer generally must not initiate termination proceedings for employment contracts on the grounds of business reasons for employees for whom they claimed reimbursement for paid wage compensation, or terminate employment contracts for a larger number of employees for business reasons (with exceptions as provided by Article 24 of the Act). The employer cannot claim reimbursement for paid wage compensation for an employee who, due to force majeure arising from the consequences of a natural disaster, cannot perform work, during the notice period.

An employer who has received reimbursement for paid wage compensations to employees who, due to force majeure arising from the consequences of a natural disaster, cannot perform work must inform the Financial Administration of the Republic of Slovenia (hereinafter referred to as: **FURS**) within two months after the payment, if there has been a distribution of profits, repurchases of own shares or own business interests, payments of rewards to management, or part of salaries for managerial performance, paid out in 2023 or for the year 2023, and return the received funds.

- **Duration of the measure**

The eligibility for reimbursement of wage compensations to employees, as well as the rights and obligations of employees who, due to force majeure arising from the consequences of a natural disaster, cannot perform work, is valid from 3 August 2023, until 31 December 2023.

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2. Partial reimbursement of wage compensation to employees on temporary layoff

If the employer is temporarily unable to provide work to employees, the employer can temporarily place the employee on temporary layoff by providing written notice. The written notice specifies the period of temporary layoff, options, and methods for calling the employee back to work prematurely, as well as the amount of wage compensation. According to the Act, the employer has the right to partial reimbursement of wage compensation to employees on temporary layoff.

• Amount of wage compensation for employees on temporary layoff

During the period of temporary layoff, the employee is entitled to wage compensation in the amount of 80 % of the average monthly wage for full-time work from the last three months or from the work period in the last three months before the start of absence, unless otherwise determined by the ZDR-1. However, the wage compensation must not be lower than the minimum wage in the Republic of Slovenia.

• Employers eligible for partial reimbursement of wage compensation

The right to partial reimbursement of wage compensation to employees on temporary layoff can be claimed by every employer in the Republic of Slovenia, registered no later than 2 August 2023, who is temporarily unable to provide work to employees due to the consequences of floods, except for:

- direct or indirect users of the budget of the Republic of Slovenia or the budget of a municipality,
- an employer engaged in financial or insurance activities classified in group K according to the standard classification of activities and has more than ten employees on 2 August 2023,
- foreign diplomatic missions and consulates,
- representations of international organizations,
- institutions, bodies, and agencies of the European Union in the Republic of Slovenia.

An eligible employer can place an individual employee on temporary layoff for a maximum period from 3 August 2023 to 31 October 2023 (the Government of the Republic of Slovenia can extend this measure, but no later than 31 December 2023).

• Amount of partial reimbursement of wage compensation

The Republic of Slovenia provides the amount of partial reimbursement of wage compensation during the employee's temporary layoff in the amount of 80 % of the wage compensation and is limited to the amount of the average monthly wage in the Republic of Slovenia for the month of May 2023. The 80 % wage compensation covered by the Republic of Slovenia includes all taxes and employer contributions (gross II).

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- **Exercising the right to reimbursement of paid wage compensation**

The employer exercises the right to reimbursement of paid wage compensation by submitting an application electronically to the Employment Service within 15 days from the date of placing the employee on temporary layoff. If the employer had placed employees on temporary layoff before the enactment of the Act, they can submit the application within 15 days from the date of enactment of the Act. Employers undergoing bankruptcy proceedings or liquidation proceedings are not eligible to claim reimbursement of paid wage compensation.

The employer attaches to the application:

- a statement, for the accuracy of which they are criminally and materially responsible, that due to the consequences of floods, they cannot provide work to employees during the period for which they are claiming partial reimbursement of wage compensation,
- proof of employees being placed on temporary layoff,
- a statement that they have paid wages and all wage compensations to employees up to the day of submitting the application.

The Employment Service then decides on the application within 15 days of receiving a complete application. The employer must file a request for partial reimbursement of wage compensation based on the previously issued decision on partial reimbursement of wage compensation no later than 30 June 2024.

An employer who has received partial reimbursement of wage compensation must inform FURS within two months after payment, if there has been a distribution of profits, repurchases of own shares or own business interests, payments of rewards to management, or part of salaries for managerial performance, paid out in 2023 or for the year 2023, and return the received funds.

- **Employer's obligations**

During the period of receiving reimbursement for paid wage compensations for employees on temporary layoff, the employer must not assign overtime work or temporarily rearrange working hours if such work can be done by employees on temporary layoff. Likewise, the employer must not initiate termination proceedings for employment contracts on the grounds of business reasons for employees placed on temporary layoff or terminate employment contracts for a larger number of employees for business reasons unless a redundancy program was adopted before 3 August 2023, and the employer did not claim partial reimbursement of wage compensation for those employees based on this subchapter. The employer cannot claim partial reimbursement of wage compensation for an employee during the notice period.

In case the employer acts contrary to the above, they must return the received funds in full. The employer must also fully return the received funds if they start a liquidation process based on the

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law regulating economic entities during the period of receiving the funds or after the cessation of receiving the funds, which is equivalent to the period of receiving the funds.

3. Voluntary work

Volunteers performing voluntary work within a volunteer organization have the right, in accordance with Article 30 of the Act, to paid leave of up to seven working days for the purpose of addressing the consequences of floods. The entitlement to leave is demonstrated by a certificate from the volunteer organization regarding the completed voluntary work. The Republic of Slovenia fully reimburses the paid wage compensations of volunteers.

4. One-time solidarity aid to employees

The Act also increases the amount of one-time solidarity aid that an employer pays out in the year 2023 for severe damage suffered by an employee due to the natural disaster of floods in August 2023. This aid, up to the amount of EUR 10,000.00 (previously EUR 2,000.00), is not included in the tax base of income from employment.

5. Aid to self-employed individuals

• Eligibility for the aid

The Act also establishes a system of aid for self-employed entrepreneurs, executives, and farmers affected by the disaster. An eligible recipient of aid for self-employed individuals is a person who engaged in an activity from at least 1 July 2023, until the enactment of the Act, and due to the consequences of the August 2023 floods, cannot perform the activity or does so in a significantly reduced scope even after the floods. This includes:

- self-employed individuals who, on the day of the enactment of the Act, are included in compulsory pension and disability insurance based on Article 15 of the Act, and included in compulsory pension and disability insurance based on the provisions of the Pension and Disability Insurance Act (Official Gazette of RS, No. 96/12 with all subsequent changes; hereinafter referred to as: **ZPIZ-2**).
- shareholders of a company or founders of a cooperative society or institute who are executives and, on the day of the enactment of the Act, are included in compulsory pension and disability insurance based on Article 16 of ZPIZ-2;
- farmers who, on the day of the enactment of the Act, are included in compulsory pension and disability insurance based on Article 17 or the fifth paragraph of Article 25 of ZPIZ-2.

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- **Amount of aid**

The aid for **self-employed individuals** amounts to **EUR 1,200.00** per month for August, September, October, November, and December 2023.

Aid for **self-employed individuals in the cultural sector**, registered in the Register of Self-Employed Individuals in Culture in accordance with the Law on the Implementation of Public Interest in Culture (Official Gazette of RS, No. 77/07 with all subsequent changes), and eligible for payment of mandatory pension and disability insurance contributions from the budget of the Republic of Slovenia, amounts to **EUR 760,00** per month.

Aid for eligible **farmers** exempt from payment of employer contributions for mandatory pension and disability insurance amounts to **EUR 1,020.00** per month.

- **Exercising the right to aid**

The eligible recipient must submit a statement through the FURS information system, declaring that they are a person from the previous point and that they cannot perform the activity or do so in a significantly reduced scope due to the consequences of the August 2023 floods. It is considered that the eligible recipient cannot perform the activity or does so in a significantly reduced scope due to the consequences of the August 2023 floods if their revenues for the year 2023 have decreased by more than 50 % compared to the year 2022. If the business was not operational throughout 2022 or 2023, aid is also granted to eligible recipients whose average monthly revenues for the year 2023 will decrease by more than 50 % compared to the average monthly revenues in the year 2022. If there was no business activity in the year 2022, aid is also granted to eligible recipients whose average monthly revenues for the year 2023 will decrease by more than 50 % compared to the average monthly revenues in the year 2023 until 31 July 2023. Otherwise, the eligible recipient will be required to return the entire aid.

The aid for self-employed individuals is exempt from payment of all taxes and contributions.

- **Obligations of beneficiaries**

For the disbursement of aid to self-employed individuals, the beneficiary must submit a statement through the FURS information system, declaring that they meet the criteria mentioned above and that, due to the consequences of the August 2023 floods, they cannot perform the activity or do so in a significantly reduced scope. The beneficiary must provide this statement based on their own assessment of business operations. The application must be submitted by the last day of the month in September, October, November, or December 2023 for the previous month or for several previous months combined within the period from 4 August 2023 to 31 December 2023. The disbursement is made on the 10th day of the month following the submission of the application.

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If a subject has claimed aid for self-employed individuals and there have been distributions of profit, purchases of own shares or own business interests, payments of rewards to management, or parts of salaries for managerial performance in the year 2023 or for the year 2023 since the enactment of the Act, they must inform FURS about it. The received funds must be returned after the issuance of the decision, along with statutorily determined default interest, which accrues from the day of the enactment of rights under the Act to the day of repayment.

6. Additional deduction for the year 2023

Entities subject to the Corporate Income Tax Act (Official Gazette of RS, No. 117/06 with all subsequent changes) and individuals subject to the Personal Income Tax Act (Official Gazette of RS, No. 13/ with amendments) can claim an additional reduction of the tax base for the tax period for the entire amount of donations intended for addressing the consequences of the August 2023 floods.

The day of solidarity

Pursuant to Article 15 of the Act, 14 August 2023 was designated as a public holiday in the Republic of Slovenia.

Temporary measures to help the economy and municipalities

1. Advance payments to municipalities

With the adoption of the Act, a new Article 11a (allocation of advance payments) was added to the old act, which, in order to prevent the increase of already incurred damage and to insure the lives and property of the population, enables the Government to decide on the allocation of advance payments of funds for the elimination of the consequences of natural disasters to local communities, or the allocation of funds other direct budget users, namely up to a maximum of 40 % of the preliminary assessment of direct damage to property prepared by the competent ministry.

2. Postponement of payment of liabilities to public funds

Article 17 of the Act allows public funds to postpone the payment of obligations arising from loan agreements to borrowers for a maximum period of 12 months. The borrower must submit an application to the public fund for the postponement of the payment of obligations arising from the loan agreement by 31 December 2023 at the latest. In the application, the borrower must explain that due to the circumstances related to the consequences of the floods in 2023, he or she is temporarily unable to guarantee repayment of the obligations under the loan agreement.

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3. Advance payments to the economy

Similar to the case for municipalities, the Government may, on the basis of a previous program for the elimination of the consequences of a natural disaster, in order to prevent an increase in damage already caused to the economy due to the effects of floods in August 2023, decide on the allocation of an advance payment of funds to the economy as well. An advance payment of funds can be granted to beneficiaries who are unable to do business due to the consequences of a natural disaster or have difficulty doing business, up to a maximum of 10 % of the provisional damage assessment.

4. Contractual penalties

In contracts for the supply of goods or the provision of services or the execution of constructions concluded by private law entities with state authorities or self-governing local communities, public agencies, public funds, public institutions and public economic institutions and other public law entities that are indirect users of the budget of the Republic of Slovenia or the budget of the local community on the basis of the Public Procurement Act (Official Gazette of the Republic of Slovenia, No. 91/15 with all subsequent changes; hereinafter: **ZJN-3**) and do not relate to the supply of goods, which represent the equipment necessary to eliminate the consequences of floods in August 2023, in the period until 31 December 2023, the provisions on contractual penalties due to delay do not apply, and the contractually agreed deadlines are extended for the duration of the elimination of the consequences of major natural disasters.

Intervention measures from this chapter are valid until 31 December 2023, unless otherwise specified for the individual measure.

OTHER CURRENTLY APPLICABLE MEASURES

Providing aid to those affected

To help those at risk, companies that have much-needed material goods, such as building materials, hardware, sanitary materials, food, clothing, footwear, etc., can help through a special [form of the Chamber of Commerce and Industry of Slovenia](#). On the [form of the Chamber of Craft and Small Business of Slovenia](#), companies that have free construction machinery can also help affected people (craftsmen, entrepreneurs, etc.) who have found themselves in need. A similar form is published on the [website of the Slovenian Chamber of Commerce](#).

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The [Poplave 2023 app](#) is also a link between aid providers and those in need, and is primarily aimed at finding a workforce. It publishes a list of services and raw materials that are currently most in short supply. The aid provider can donate or lend the material. Through the app, help can be inter alia offered by volunteers or a group.

The Chamber of Commerce and Industry of Slovenia has already published a [list of its members](#) who provide aid to companies and individuals during damage restoration.

On the "[Better than brca](#)" website, information on aid, volunteering, donations and collection centers for the whole of Slovenia and its individual regions is collected in one place, and the list is constantly updated.

Together with the National Institute of Public Health, the Ministry of Health has also prepared the guidelines "[First aid in mental distress during floods](#)", which publish basic guidelines for offering help to others, advice on what to do when you are alone in distress, and sources of help, to which the affected can turn for help.

- **Financial aid to natural persons**

Collecting financial aid for individuals is expressly recommended through humanitarian organizations, as such aid is exempt from paying income tax (if the association does not have the status of a humanitarian or disability organization in accordance with current regulations, the funds received are included in income tax). The employer can also pay solidarity aid to the employee at risk, which is not included in the tax base up to the amount of EUR 10,000.00.

In the event that a natural person gifts (donates) another natural person and the object of the gift is movable property (which also includes money), such a gift is taxed only in the amount of more than 5,000.00 euros, except for real estate (gifts received from the same donor within 12 months, add up). The recipient of a gift of up to 5,000.00 euros does not need to file a tax return.

Affected natural persons can, in addition to the above, submit an application for emergency financial aid (also electronically) at the Social Work Centre. Emergency cash social aid can be granted in a calendar year up to five times the threshold for cash social aid, which means up to EUR 2,326.70 for a single person, and up to EUR 8,190.00 for a family of four, where both parents are employed.

Insurances

When reporting a claim, affected individuals can contact their insurance representative/agent or use remote claim reporting, as not all branches are open in some flooded areas. On the websites of individual insurance companies, the phone numbers they can call, as well as additional information regarding the procedure for reporting a claim, are published. It is advised that individuals start repairing the damage as soon as it is safe and possible to do so, and document it accordingly. It

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makes sense to photograph or record the damage even during rehabilitation. If possible, the flooded and destroyed things are to be put away until the appraiser arrives or until the insurance company instructs otherwise. If the number of damaged items is greater, it is recommended to prepare a list of damaged items with information on their age and purchase value. On the basis of this documentation, the insurance company will judge whether an on-site inspection is necessary, whether a remote inspection via video call will suffice, or whether the case can be closed on the basis of the provided photos. The more accurate the damage inventory is, the easier and faster the insurance company's appraisers will assess the damage.

Employment legislation pursuant to the ZDR-1

ZDR-1 offers employers several options for adapting the course of work to emergency situations, and several variations are also available to both employers and employees regarding absence from work: employee's absence from work due to force majeure, employee's absence from work due to personal circumstances (major accident affecting the employee), temporary lay-offs when the employer cannot provide work, use of annual leave and unpaid leave. Temporary changes in the type and place of work, or the ordering of other work and work at home, and the possible ordering of additional work in cases of natural or other disasters, are also important for the organisation of the work process.

Since the possibilities of an employee's absence from work due to force majeure and temporary lay-offs when the employer cannot provide work are regulated in more detail by the Act, we hereby omit them in order to avoid repetition and a more general regulation.

1. Absence from work due to personal circumstances

In the event of a "major accident", the employee has the right to a paid absence from work for at least one working day up to a maximum of seven days in a single calendar year. Absence from work due to personal circumstances may be regulated in more detail by collective agreements or other more special regulations (Article 165 ZDR-1).

2. Use of annual leave

Taking into account the criteria from the first paragraph of Article 163 ZDR-1 (needs of the work process, opportunities for rest and recreation of the employee, family obligations of the employee), the employee and the employer can agree on the use of annual leave for the purpose of absence from work.

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3. Assignment of collective leave

In accordance with the criteria from the previous point, the employer can also determine the ordering of collective leave in order to meet the needs of the work process. This should not limit the rights of employees to annual leave.

4. Absence from work without the right to compensation - i.e. special unpaid leave

The possibility of absence from work without the right to salary compensation is not regulated by ZDR-1, but is regulated by certain collective agreements. It is an institute for the benefit of the employee and can never be unilaterally ordered by the employer.

5. Temporary change of the type and place of performance of work or ordering other work and work at home

Article 169 ZDR-1 regulates the change of work due to natural or other disasters. In exceptional circumstances, when the life and health of people or the property of the employer are at risk, the type or place of performance of work specified in the employment contract may be temporarily changed, even without the employee's consent, as long as such circumstances last. In case of flooded employers' facilities or conditions that prevent the employee from coming to work (e.g. impassable roads, inaccessibility to the road due to landslides, collapsed bridges, etc.), working at home is a completely suitable alternative option (if this option is possible).

6. Additional work in cases of natural or other disasters

The employee is obliged to perform work over full or agreed shorter working hours in accordance with the employment contract or other work related to the elimination or prevention of consequences, in cases of natural or other disasters or when such disaster is directly expected. Such work can last as long as it is necessary to save human lives, protect human health or prevent material damage (Article 145 ZDR-1).

Temporarily simplified procedures

1. Administrative procedures

The Government of the Republic of Slovenia issued the Decree on temporary measures in administrative matters to prevent the consequences of the floods that affected the Republic of Slovenia in August 2023 (Official Gazette of the Republic of Slovenia, No. 87/23; hereinafter: **Decree**), which entered into force on 6 August 2023 and brings the following temporary changes:

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- abolition of territorial jurisdiction for accepting applications - applications accepted and processed by administrative units can be submitted to any administrative unit in the country;
- applications can be filed electronically without a qualified electronic signature in all administrative matters;
- all procedural deadlines (for example, the deadline for filing a complaint or supplementing the case) are extended by seven days (except in urgent cases);
- the possibility of extending the deadlines for the fulfilment of material obligations, if the customer cannot fulfil the obligations on time for a legitimate reason related to floods;
- it is possible to extend the deadline for issuing a decision. The deadline for issuing and serving the decision can be extended as necessary, but not for more than two months;
- instead of inspecting the documentation at the authority's premises, parties are provided with copies of the documentation.

The Decree is valid for one month.

2. Public procurement procedures

Public procurement procedures are also simplified due to the emergency situation. For public procurement of goods, services or works, the contracting authority may use the negotiated procedure without prior announcement if, due to extreme urgency, arising as a result of events that the contracting authority could not foresee, the deadlines for an open or limited procedure or a competitive procedure with negotiations cannot be observed in accordance with Article 46 of the ZJN-3, which represents a quick and simplified procedure, in the case of which notification of the order or invitation to participation does not need to be published on the public procurement portal. Details for subscribers, including interpretation when using ZJN-3 and frequently asked questions and answers, are published on the [e-JN portal](#).

Opening hours of shops and pharmacies

During the post-flood intervention, shops with food, technical goods or children's equipment may also be open on Sundays and holidays. It is also allowed to extend the opening hours during the week, which will be determined by the shops themselves.

According to the data available so far from the Chamber of Pharmacists of Slovenia, the majority of pharmacies are open throughout the country, even in the smallest places, and they strive to provide uninterrupted patient care. A few pharmacies were flooded and are temporarily closed or working with reduced opening hours.

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Our law firm is actively following the events related to the floods in early August 2023. As always, you can contact us via e-mail info@kbp.si or telephone +386 (0)1 2445500.

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

Ljubljana, 18 August 2023

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