

ZAKON
O DAVČNEM POTRJEVANJU RAČUNOV (ZDavPR) /
ACT ON FISCAL VERIFICATION OF INVOICES (Unofficial translation)

1. člen / Article 1
(vsebina zakona / content of the act)

Ta zakon določa obveznost izvajanja postopka potrjevanja računov za davčne namene pri gotovinskem poslovanju, zavezanca za izvajanje postopka potrjevanja računov, izvajanje postopka potrjevanja računov, vsebino računa za namene izvajanja postopka potrjevanja računov, rok za izdajo računov, tehnične zahteve, obveznost zadržanja izdanega računa pri gotovinskem poslovanju za kupca, obdelavo podatkov za namene preverjanja zakonitosti zaposlitve in dela in nadzora pravilnosti obračuna davkov in prispevkov ter nadzor nad izvajanjem tega zakona. / *This act states the obligation to implement the procedure for verification of invoices for tax purposes in cash operations, persons liable for implementation of the procedure for verification of invoices, implementation of the procedure for verification of invoices, content of the invoice for purposes of implementing the procedure for verification of invoices, time limit for issuing of invoices, technical requirements, the obligation to keep the issued invoice in cash operations for the buyer, processing of data for purposes of checking the legality of employment and work and supervision over accuracy of settlement of taxes and contributions and supervision over implementation of this act.*

2. člen / Article 2
(pomen izrazov / meaning of terms)

Posamezni izrazi uporabljeni v tem zakonu, pomenijo naslednje / *Individual terms used in this act have the following meaning:*

1. »enkratna identifikacijska oznaka računa« je oznaka, ki se programsko ustvarja v informacijskem sistemu davčnega organa na podlagi določenega niza podatkov in je potrdilo, da je bil izdani račun prijavljen davčnemu organu. Za enkratno identifikacijsko oznako računa se uporablja kratica EOR / *»unique identification invoice mark« is a mark, which is created by software in the information system of the tax authority on the basis of the specified set of data and it is a certificate that the issued invoice has been reported to the tax authority; the abbreviation EOR is used for the unique identification invoice mark;*
2. »zaščitna oznaka izdajatelja računa« je oznaka, s katerim je izdani račun povezan z zavezancem za izvajanje postopka potrjevanja računov in je podatek za ugotavljanje pristnosti izvora računa. Za zaščitno oznako izdajatelja računa se uporablja kratica ZOI / *»protective mark of the invoice issuer« is a mark, with which the issued invoice is connected with the person liable for implementation of the procedure for verification of invoices and it represents the data for establishing authenticity of invoice source; the abbreviation ZOI is used for the protective mark of invoice issuer;*
3. »račun« je račun pri gotovinskem poslovanju, izdan za dobavo blaga ali storitev, ki je delno ali v celoti plačan z gotovino. Kot račun se šteje tudi vsak račun za prejeto predplačilo, preden je dobava blaga ali storitev opravljena / *»invoice« is an invoice in cash operations, issued for supplies of goods or services, which is partially or completely paid in cash; every invoice for the received advance payment before the supply of goods or services has been performed is also considered as an invoice;*
4. »plačilo z gotovino« je plačilo z bankovci in kovanci, ki so v obtoku kot plačilno sredstvo, drugi načini plačila, ki niso neposredna nakazila na transakcijski račun, odprt pri ponudniku plačilnih storitev, plačila s plačilno ali kreditno kartico, čekom in drugi podobni

- načini plačila / *»payment in cash« is a payment with banknotes and coins, which are in circulation as a means of payment, other means of payment, which are not direct transfers to the transaction account, open at the provider of payment services, payments with payment cards or credit cards, cheques and other similar means of payment;*
5. *»poslovni prostor zavezanca« je vsak nepremičen ali premičen prostor, v katerem zavezanec stalno, občasno ali začasno izdaja račune za dobave blaga ali storitev pri gotovinskem poslovanju. Kot poslovni prostor zavezanca se lahko šteje del ali več ločenih delov nepremičnega prostora, v katerih se opravlja različna dejavnost. Premičen prostor je vsak premičen objekt ali elektronska naprava za izdajo računov. Elektronska naprava za izdajo računov se kot poslovni prostor zavezanca šteje v primerih, ko se račun ne izda v okviru premičnega objekta. Kot poslovni prostor zavezanca se šteje tudi vsak nepremičen ali premičen prostor, v katerem se izdajajo računi z uporabo vezane knjige računov / »business premises of the person liable« are every immovable or movable space, in which the person liable permanently, occasionally or temporarily issues invoices for supplies of goods or services in cash operations; business premises of the person liable may include a part or several separated parts of immovable space, in which various business activities are performed; movable space is every movable object or electronic device for issuing invoices; electronic devices for issuing invoices are considered business premises of persons liable in those cases, when invoices are not issued within the movable object; every immovable or movable space, in which invoices are issued with the use of the pre-numbered receipt book, is also considered as business premises of the taxpayer;*
 6. *»elektronska naprava za izdajo računov« je elektronska naprava z nameščeno programsko opremo, ki je v skladu z 38. členom Zakona o davčnem postopku (Uradni list RS, št. 13/11 – uradno prečiščeno besedilo, 32/12, 94/12, 101/13 – ZDavNepr, 111/13, 22/14 – odl. US, 25/14 – ZFU, 40/14 – ZIN-B in 90/14; v nadaljnjem besedilu: ZDavP-2) / »electronic device for issuing invoices« is an electronic device with software installed, which is in accordance with Article 38 of the Tax Procedure Act (Official Journal of the RS, no. 13/11 – official consolidated text, 32/12, 94/12, 101/13 – ZDavNepr, 111/13, 22/14 – dec. US, 25/14 – ZFU, 40/14 – ZIN-B and 90/14; hereinafter: ZDavP-2);*
 7. *»davčni organ« je Finančna uprava Republike Slovenije / »tax authority« means the Financial Administration of the Republic of Slovenia.*

3. člen / Article 3

(zavezanec za izvajanje postopka potrjevanja računov / *person liable for implementation of the procedure for verification of invoices*)

(1) Zavezanka oziroma zavezanec za izvajanje postopka potrjevanja računov (v nadaljnjem besedilu: zavezanec) je oseba iz prvega in drugega odstavka 31. člena ZDavP-2, ki mora izdati račun. / *Persons liable for implementation of the procedure for verification of invoices (hereinafter: persons liable) are persons from Article 31 Paragraphs 1-2 of the ZDavP-2, who shall issue invoices.*

(2) Ne glede na prejšnji odstavek se za zavezanca ne šteje davčni zavezanec v naslednjih primerih / *Notwithstanding the previous paragraph taxpayers in the following cases are not considered persons liable:*

1. dobave blaga, ki jih opravi davčni zavezanec, ki nima sedeža v Republiki Sloveniji in za katere se kot kraj dobave po predpisih, ki urejajo davek na dodano vrednost, šteje Republika Slovenija, če skupna vrednost teh dobav v tekočem koledarskem letu oziroma v preteklem koledarskem letu presega 35.000 eurov, ali če se dobavitelj odloči, da je, ne glede na to, da vrednost njegovih dobav v tekočem koledarskem letu ne presega tega zneska, kraj teh dobav Republika Slovenija / *supplies of goods, performed by taxpayers, not established in the Republic of Slovenia and for whom the place of supply according*

to regulations, which arrange value added tax, is considered to be the Republic of Slovenia if the total value of these supplies in the current calendar year or in the previous calendar year exceeds 35,000 EUR or if suppliers decide that, notwithstanding the fact that the value of their supplies in the current calendar year doesn't exceed this amount, the place of these supplies is the Republic of Slovenia;

2. *dobava telekomunikacijskih storitev, storitev oddajanja ali elektronskih storitev, ki jih opravi davčni zavezanec, ki nima sedeža v Republiki Sloveniji, osebam, ki niso davčni zavezanci, po predpisih, ki urejajo davek na dodano vrednost / supply of telecommunication services, broadcasting services or electronic services, performed by taxpayers, not established in the Republic of Slovenia, to persons, who are not taxpayers, according to regulations, which arrange value added tax;*
3. *kontinuiranih dobav blaga in storitev naročniku, v dejavnostih oskrbe z električno energijo, plinom in paro, oskrbe z vodo, ravnanja z odpadki in odpadki, ter v telekomunikacijski dejavnosti, opravljenih na podlagi sklenjene pogodbe o dobavi med dobaviteljem in naročnikom, pri čemer dobavitelj račune izdaja množično, z uporabo sistema avtomatske obdelave podatkov, ločeno od blagajniških mest, periodično v vnaprej dogovorjenih časovnih intervalih, za plačilo prek univerzalnega plačilnega naloga, ter se računi naročniku vročijo preko izvajalca poštnih storitev, po elektronski poti oziroma na drug primerljiv način, plačilo računa pa se izvrši naknadno, po izdaji takšnega računa in ni neposredno povezano s posamezno dobavo blaga oziroma storitev. / continued supplies of goods and services to the ordering party, in activities connected with supplies of electric power, gas and steam, water supply, waste and sewage management and in telecommunication activities, performed on the basis of the concluded contract on supply between the supplier and ordering party, where the supplier issues invoices massively with the application of the system for automatic data processing, separated from cash registers, periodically in time intervals agreed in advance, for payment via universal payment orders, and invoices are delivered to the ordering party via providers of postal services, via electronic means or via any other comparable means, and payment of the invoice is performed subsequently, after issuing of such invoices and it is not directly connected with individual supplies of goods or services.*

(3) *Davčni zavezanec, ki izdaja račune v različnih dejavnostih, se ne šteje za zavezanca le glede izdaje računov za dobave iz drugega odstavka tega člena. / Taxpayers, who issue invoices in various business activities, are not considered persons liable only in connection with issuing invoices for supplies from the second paragraph of this article.*

4. člen / Article 4 **(obveznosti zavezanca / obligations of persons liable)**

(1) *Zavezanec mora izdajati račune z uporabo elektronske naprave za izdajo računov, ki omogoča elektronsko podpisovanje podatkov o računu in elektronsko povezavo za izmenjavo podatkov z davčnim organom. / Persons liable shall issue invoices with application of the electronic device for issuing invoices, which enables electronic signature of data about the invoice and electronic connection for exchange of data with the tax authority.*

(2) *Zavezanec mora pri izvajanju postopka potrjevanja računov uporabljati namensko digitalno potrdilo, ki ga ministrstvo, pristojno za javno upravo, izda zavezancu brezplačno. / Persons liable shall at implementation of the procedure for verification of invoices use the digital certificate for invoice fiscal verification purposes, issued by the ministry competent for the public administration, to the person liable free of charge.*

(3) *Namensko digitalno potrdilo je potrdilo v elektronski obliki, ki ga zavezanec uporablja za namene identifikacije v postopku elektronske izmenjave podatkov z davčnim*

organom in za elektronsko podpisovanje podatkov o računu v postopku potrjevanja računov. / *Digital certificates for invoice fiscal verification purposes are certificates in the electronic form, used by persons liable for purposes of identification in the procedure for electronic exchange of data with the tax authority and for electronic signing of data about the invoice in the procedure for verification of invoices.*

(4) Zavezanec mora potrditi račun pri davčnem organu v skladu s tem zakonom in izdati račun z enkratno identifikacijsko oznako računa. / *Persons liable shall confirm invoices at the tax authority in accordance with this act and issue invoices with the unique identification invoice mark.*

(5) Zavezanec mora pred začetkom izdaje računov sporočiti podatke o vseh poslovnih prostorih, v katerih izdaja račune, davčnemu organu. / *Before issuing of invoices persons liable shall submit data about all business premises, in which they issue invoices, to the tax authority.*

(6) Ministrica oziroma minister (v nadaljnjem besedilu: minister), pristojen za finance, podrobneje določi vsebino, postopek pridobivanja in uporabo namenskega digitalnega potrdila. / *The minister responsible for finance prescribes the content, the procedure for acquisition and usage of the digital certificate for invoice verification purposes in more detail.*

5. člen / Article 5

(vsebina računa, izdanega z uporabo elektronske naprave za izdajo računov / *content of the invoice, issued with the use of the electronic device for issuing invoices*)

(1) Račun, ki ga zavezanec izda kupcu, mora poleg podatkov, ki so določeni s predpisi, ki urejajo davek na dodano vrednost in davčni postopek, vsebovati še naslednje podatke / *Invoices, which are issued by persons liable to buyers, shall in addition to data, which are defined by regulations, which arrange value added tax and tax procedure, include also the following data:*

1. čas izdaje računa (uro in minute) / *time of issuing the invoice (hour and minutes);*
2. oznako fizične osebe, ki izda račun z uporabo elektronske naprave za izdajo računov / *mark of the individual, who issues the invoice with the use of the electronic device for issuing invoices;*
3. enkratno identifikacijsko oznako računa in / *unique identification invoice mark and*
4. zaščitno oznako izdajatelja računa / *protective mark of the invoice issuer.*

(2) Zavezanec mora povezati oznako fizične osebe, ki izda račun z uporabo elektronske naprave iz 2. točke prvega odstavka tega člena, z davčno številko te osebe. Davčna številka osebe, ki je izdala račun, se pošlje davčnemu organu kot podatek o računu iz 6. točke drugega odstavka 6. člena tega zakona v postopku potrditve računa. / *Persons liable shall link the mark of the individual, who issues the invoice with the use of the electronic device from the second item of the first paragraph of this article, with the tax number of this person. The tax number of the person, who has issued the invoice, is sent to the tax authority as the data about the invoice from Article 6 Paragraph 2 Item 6 of this act in the procedure for verification of the invoice.*

(3) V primerih izdaje računa prek samopostrežnih elektronskih naprav oziroma izdaje računa brez navzočnosti fizične osebe iz 2. točke prvega odstavka tega člena, se kot davčna številka osebe, ki izda račun z uporabo elektronske naprave, davčnemu organu pošlje davčna številka zavezanca. / *In cases of issuing invoices via self-service electronic devices or issuing invoices without presence of individuals from Paragraph 1 Item 2 of this*

article, as the tax number of the person, who issues the invoice with the use of the electronic device, the tax number of the person liable is sent to the tax authority.

(4) Številka računa mora biti za namene postopka potrjevanja računov in izdaje računa sestavljena iz treh delov, in sicer / *For purposes of the procedure for verification of invoices and issuing invoices the invoice number shall include three parts:*

- 1. oznake poslovnega prostora zavezanca / marks of business premises of the person liable;*
- 2. oznake elektronske naprave za izdajo računov in / marks of electronic devices for issuing invoices and*
- 3. zaporedne številke računa / sequence numbers of the invoice.*

(5) Zaporedne številke računov iz 3. točke četrtega odstavka tega člena si morajo vsako poslovno leto slediti v neprekinjenem zaporedju po vsakem poslovnem prostoru zavezanca ali po elektronski napravi za izdajo računov v poslovnem prostoru zavezanca. / *Every business year sequence numbers of invoices from Paragraph 4 Item 3 of this article shall follow each other in the continuous sequence according to every business premises of the person liable or according to electronic devices for issuing invoices in business premises of the person liable.*

(6) Zavezanec predpiše pravila za dodeljevanje zaporednih številk računov, naredi popis poslovnih prostorov zavezanca in dodeli oznake poslovnim prostorom zavezanca v internem aktu. Zavezanec mora interni akt sprejeti pred začetkom izdaje računov pri gotovinskem poslovanju. Zavezanec interni akt predloži v postopku nadzora na zahtevo davčnega organa. / *The person liable prescribes rules for assigning sequence numbers of invoices, prepares a list of business premises of the person liable and assigns marks to business premises of the person liable in the internal document. The person liable shall adopt the internal document before issuing invoices in cash operations. The person liable submits the internal document in the supervision procedure upon request of the tax authority.*

(7) Zavezanec hrani kopije izdanih računov v skladu s predpisi, ki urejajo davčni postopek. / *The person liable stores copies of issued invoices in accordance with regulations, which arrange the tax procedure.*

(8) Minister, pristojen za finance, podrobneje določi način ustvarjanja, dolžino in obliko zapisa enkratne identifikacijske oznake računa iz 3. točke prvega odstavka tega člena in dolžino in obliko zapisa zaščitne oznake izdajatelja računa iz 4. točke prvega odstavka tega člena. / *The minister responsible for finance prescribes in more detail the method for creating, length and form for the written record of the unique identification invoice mark from Paragraph 1 Item 3 of this article and length and form for the written record of the protective mark of the invoice issuer from Paragraph 1 Item 4 of this article.*

6. člen / Article 6

(postopek potrjevanja računov z uporabo elektronske naprave za izdajo računov / procedure for verification of invoices with the use of the electronic device for issuing invoices)

(1) Postopek potrjevanja računov je sestavljen iz pošiljanja podatkov o računu davčnemu organu, obdelave podatkov o računu in dodelitve enkratne identifikacijske oznake računa v informacijskem sistemu davčnega organa in pošiljanja enkratne identifikacijske oznake računa zavezancu. / *The procedure for verification of invoices includes sending data about the invoice to the tax authority, processing data about the invoice and assigning the unique identification invoice mark in the information system of the tax authority and sending the unique identification invoice mark to the person liable.*

(2) Zavezanec mora davčnemu organu za namene dodelitve enkratne identifikacijske oznake računa sporočiti naslednje podatke o računu / *The person liable shall submit the following data about the invoice to the tax authority for purposes of assigning the unique identification invoice mark:*

1. davčno številko zavezanca, ki izda račun, če izda račun v tujem imenu in za tuj račun pa tudi davčno številko davčnega zavezanca, v imenu in za račun katerega je bil izdan račun / *tax number of the person liable, who issues the invoice, and if this person issues the invoice in the name of another person and for third party account also the tax number of the taxpayer, in the name of and for whose account the invoice has been issued;*
2. datum in čas izdaje računa / *date and time of issuing the invoice;*
3. številko računa in način dodelitve številke računa / *number of the invoice and method for assigning the number of the invoice;*
4. vrednost računa, skupno vrednost osnove po vrsti davka ali dajatve, razdeljeno po davčnih stopnjah, in pripadajoči davek ali dajatev, vrednost dobav na podlagi posebnih ureditev, dobav pri katerih je plačnik davka na dodano vrednost kupec blaga ali naročnik storitve, oproščenih dobav in neobdavčljivih dobav, ločeno po davčnih številkah iz 1. točke tega odstavka / *value of the invoice, total value of the base in relation to the type of taxes or duties according to tax rates and associated tax or duty, value of supplies on the basis of special arrangements, supplies where the payer of value added tax is the buyer of goods or ordering party for the service, exempt supplies and non-taxable supplies, separated according to tax numbers from Item 1 of this paragraph;*
5. vrednost za plačilo / *value for payment;*
6. davčno številko fizične osebe, ki izda račun z uporabo elektronske naprave / *tax number of an individual, who issues the invoice with the use of the electronic device;*
7. zaščitno oznako izdajatelja računa / *protective mark of the invoice issuer;*
8. davčno številko oziroma identifikacijsko številko za namene davka na dodano vrednost kupca oziroma naročnika v primerih, ko so ti podatki v skladu z davčnimi predpisi navedeni na računu / *tax number or identification number for purposes of value added tax of the buyer or ordering party in cases when these data are in accordance with tax regulations stated on the invoice;*
9. številko prvotnega računa v primeru izvajanja postopka potrjevanja naknadne spremembe podatkov na računu iz četrtega odstavka tega člena / *number of the original invoice in cases where the procedure is implemented for verifying subsequent changing of data on the invoice from the fourth paragraph of this article.*

(3) Podatki iz prejšnjega odstavka se lahko obdelujejo samo za namene preverjanja zakonitosti zaposlitve in dela in nadzora pravilnosti obračuna davkov in prispevkov. / *Data from the previous paragraph may be processed only for purposes of checking legality of employment and work and supervision over accuracy of settlement of taxes and contributions.*

(4) Zavezanec mora izvesti postopek potrjevanja računov za vse naknadne spremembe podatkov o računu iz drugega odstavka tega člena, ki so bile sporočene davčnemu organu. Sporočilo o spremembah podatkov o računu mora vsebovati podatek o številki računa, na katerega se spremembe nanašajo. / *Persons liable shall perform the procedure for verifying invoices for all subsequent changes of data about the invoice from the second paragraph of this article, which have been reported to the tax authority. The notice on changes of data about the invoice shall include the data about the number of the invoice, to which changes refer.*

(5) V primeru, ko kupec zahteva od zavezanca izdajo kopije računa, mora zavezanec izdati kopijo, ki je enaka originalu, z oznako »KOPIJA« in zaporedno številko kopije računa. / *When buyers require issuing of copies of invoices from persons liable,*

persons liable shall issue copies, which are the same as originals, with a mark »COPY« and sequence number of the invoice.

7. člen / Article 7

(postopek izdaje računa z enkratno identifikacijsko oznako računa / *procedure for issuing invoices with the unique identification invoice mark*)

(1) Zavezanec elektronsko podpiše sporočilo s podatki o računu iz drugega odstavka 6. člena tega zakona in jih pošlje davčnemu organu prek vzpostavljene elektronske povezave. / *Persons liable provide the electronic signature on the message with data about the invoice from the second paragraph of Article 6 of this act and they send them to the tax authority via the established electronic connection.*

(2) Davčni organ preveri, ali so poslani vsi podatki o računu iz drugega odstavka 6. člena tega zakona in ali so podatki podpisani z namenskim digitalnim potrdilom. / *The tax authority checks whether all data about the invoice from the second paragraph of Article 6 from this act are sent and whether data are signed with the digital certificate for invoice fiscal verification purposes.*

(3) Davčni organ podatkom o računu dodeli enkratno identifikacijsko oznako računa, če sta izpolnjena pogoja iz prejšnjega odstavka. Davčni organ enkratno identifikacijsko oznako računa pošlje zavezancu prek vzpostavljene elektronske povezave. / *The tax authority assigns the unique identification invoice mark to data about the invoice if conditions from the previous paragraph are fulfilled. The tax authority sends the unique identification invoice mark to persons liable via the established electronic connection.*

(4) Zavezanec mora prek elektronske naprave za izdajo računov kupcu izdati račun, ki vsebuje podatke iz prvega in četrtega odstavka 5. člena tega zakona, razen če ni s tem zakonom drugače določeno. / *Persons liable shall via electronic devices for issuing invoices issue invoices to buyers. Invoices shall include data from the first and fourth paragraphs of Article 5 from this act, unless this act states otherwise.*

(5) Zavezanec mora za opravljeno dobavo blaga ali storitev izdati račun najpozneje, ko je dobava opravljena in prejeto plačilo z gotovino. / *Persons liable shall issue invoices for the performed supplies of goods or services at the latest when the supply is performed and payment in cash is received.*

(6) Ne glede na prejšnji odstavek lahko zavezanec izda skupni račun v petih dneh po poteku meseca, v katerem je bila opravljena dobava blaga ali storitev, če je bila dobava opravljena davčnemu zavezancu v zvezi z opravljanjem dejavnosti prevoza potnikov ali blaga. / *Notwithstanding the previous paragraph persons liable may issue a joint invoice in five days after expiry of the month, in which the supply of goods or services has been performed if the supply has been performed to a taxpayer in connection with performing business activities of transport of passengers or goods.*

(7) V primerih, ko račun ni plačan neposredno ob izdaji in ob njegovi izdaji ni znano, ali bo plačan z gotovino, lahko zavezanec izda račun brez enkratne identifikacijske oznake računa. Če je račun naknadno plačan z gotovino, zavezanec pošlje davčnemu organu podatke o računu iz drugega odstavka 6. člena tega zakona v desetih delovnih dneh od dneva plačila računa. Davčni organ poslanim podatkom o računu dodeli enkratno identifikacijsko oznako računa in jo pošlje zavezancu kot potrdilo o prejemu naknadno poslanih podatkov o izdanem računu. / *In cases when the invoice is not paid directly at issuing and at its issuing it is not known whether it will be paid in cash, persons liable may issue invoices without the unique identification invoice mark. If invoices are subsequently*

paid in cash, persons liable send data about invoices from the second paragraph of Article 6 from this act to the tax authority in 10 working days after the day when the invoice is paid. The tax authority assigns the unique identification invoice mark to the sent data about the invoice. The mark is sent to the person liable as the certificate of receipt of subsequently sent data about the issued invoice.

(8) Zavezanec, ki opravlja storitve prek avtomatov, lahko izda račun brez enkratne identifikacijske oznake računa. Zavezanec pošlje davčnemu organu podatke o računu iz drugega odstavka 6. člena tega zakona v desetih delovnih dneh od dneva izdaje računa. Davčni organ poslanim podatkom o računu dodeli enkratno identifikacijsko oznako in jo pošlje zavezancu kot potrdilo o prejemu naknadno poslanih podatkov o izdanem računu. / *Persons liable, who perform services via vending machines, may issue invoices without the unique identification invoice mark. Persons liable send data about the invoice from the second paragraph of Article 6 of this act to the tax authority in ten working days from the day of issuing the invoice. The tax authority assigns the unique identification mark to the data sent about the invoice and sends it to the person liable as a certificate of receipt of subsequently data sent about the issued invoice.*

(9) Če pogoja iz drugega odstavka tega člena nista izpolnjena, davčni organ zavezancu pošlje sporočilo o zavrnitvi dodelitve enkratne identifikacijske oznake računa prek vzpostavljene elektronske povezave. V sporočilu navede napako, do katere je prišlo pri obdelavi podatkov. Zavezanec izda račun brez enkratne identifikacijske oznake in ponovno pošlje podatke o izdanem računu ob izpolnjevanju pogojev iz drugega odstavka tega člena davčnemu organu v dveh delovnih dneh od dneva izdaje računa. Davčni organ računu dodeli enkratno identifikacijsko oznako računa in jo pošlje zavezancu. Račun je potrjen pri davčnem organu, ko zavezanec prejme sporočilo z enkratno identifikacijsko oznako računa. / *If conditions from the second paragraph of this article are not fulfilled, the tax authority sends a message on rejection of assigning the unique identification invoice mark to the person liable via the established electronic connection. In the message the error is stated, which has occurred at processing of data. Persons liable issue invoices without the unique identification mark and resend data about the issued invoice at fulfilling of conditions from the second paragraph of this article to the tax authority in two working days from the day of issuing the invoice. The tax authority assigns the unique identification invoice mark to the invoice and sends it to the person liable. The invoice is confirmed at the tax authority when the person liable receives a message with the unique identification invoice mark.*

(10) V primerih iz sedmega, osmega in devetega odstavka tega člena mora zavezanec hraniti podatek o enkratni identifikacijski oznaki računa skupaj s kopijo izdanega računa v skladu s sedmim odstavkom 5. člena tega zakona. / *In cases from paragraphs 7-9 of this article persons liable shall keep the data about the unique identification invoice mark together with the copy of the issued invoice in accordance with Article 5 Paragraph 7 of this act.*

(11) Davčni organ hrani prejete podatke o računih in dodeljenih enkratnih identifikacijskih oznakah računov v informacijskem sistemu v skladu s predpisi, ki urejajo davčni postopek, podatek iz 6. točke drugega odstavka 6. člena tega zakona pa hrani pet let od vpisa podatka v informacijski sistem davčnega organa. / *The tax authority keeps the received data about invoices and assigned unique identification invoice marks in the information system in accordance with regulations, which arrange the tax procedure and the data from Article 6 Paragraph 2 Item 6 of this act are kept five years after entry of the data into the information system of the tax authority.*

(12) Minister, pristojen za finance, podrobneje določi vsebino in obliko sporočil z obveznimi podatki o računu iz prvega odstavka tega člena ter protokole in varnostne mehanizme za izmenjavo podatkov, model uporabe, pri katerem se za pošiljanje in

podpisovanje sporočil uporablja centralni informacijski sistem zavezanca, model uporabe, pri katerem se pošiljanje in podpisovanje elektronskih sporočil izvaja posamično na elektronskih napravah za izdajo računov, standardna sporočila o napakah in protokole postopkov v primeru napak. / *The minister responsible for finance defines detailed content and form of messages with obligatory data about the invoice from the first paragraph of this article and protocols and security mechanisms for exchange of data, model of use, where the central information system of the person liable is used for sending and signing of messages, model of use, where sending and signing of electronic messages is performed individually on electronic devices for issuing invoices, standard messages on errors and protocols of procedures in cases of errors.*

8. člen / Article 8

(postopek sporočanja podatkov o poslovnih prostorih zavezanca / procedure for reporting data about business premises of the person liable)

(1) Podatki o poslovnih prostorih zavezanca za namene izvajanja postopka potrjevanja računov morajo vsebovati naslednje podatke / *Data about business premises of the person liable for purposes of implementing the procedure for verification of invoices shall include the following data:*

1. davčno številko zavezanca / *tax number of the person liable;*
2. oznako poslovnega prostora zavezanca / *mark of business premises of the person liable;*
3. identifikacijsko oznako stavbe ali dela stavbe, kjer se nahaja poslovni prostor zavezanca, kakor je določena v registru nepremičnin (številka katastrske občine, številka stavbe in številka dela stavbe), ko zavezanec izdaja račune v nepremičnem poslovnem prostoru / *identification mark of the building or a part of the building, where business premises of the person liable are located, as it is defined in the register of immovable property (number of the cadastral municipality, number of the building and number of a part of the building), when the person liable issues invoices in the immovable business premises;*
4. naslov poslovnega prostora zavezanca, ko zavezanec izdaja račune v nepremičnem poslovnem prostoru / *address of business premises of the person liable, when the person liable issues invoices in the immovable business premises;*
5. vrsto poslovnega prostora zavezanca, ko zavezanec izdaja račune v premičnem poslovnem prostoru / *type of business premises of the person liable, when the person liable issues invoices in the movable business premises;*
6. podatek o proizvajalcu ali vzdrževalcu programske opreme za izdajanje računov in / *data about the producer or software maintenance providers for issuing invoices and*
7. datum začetka veljavnosti podatkov, ki se sporočajo / *date of beginning of validity of data, which are submitted.*

(2) Zavezanec mora sporočiti podatke iz prvega odstavka tega člena za vsak posamezen poslovni prostor zavezanca, v katerem izdaja račune. Zavezanec podatke podpiše z namenskim digitalnim potrdilom in jih pošlje davčnemu organu prek vzpostavljene elektronske povezave pred prvim pošiljanjem podatkov o računu za namene potrditve računa. / *The person liable shall submit data from the first paragraph of this article for every business premises of the person liable, in which this person issues invoices. The person liable signs data with the digital certificate for invoice verification purposes and sends them to the tax authority via the established electronic connection before the first sending of data about the invoice for purposes of verification of the invoice.*

(3) Davčni organ preveri, če so poslani vsi podatki o poslovnem prostoru zavezanca iz prvega odstavka tega člena in če so podatki podpisani z namenskim digitalnim potrdilom. / *The tax authority checks if all data are sent about the business premises of the*

person liable from the first paragraph of this article and if data are signed with the digital certificate for invoice verification purposes.

(4) Davčni organ zavezancu nemudoma pošlje potrdilo o prejemu podatkov prek vzpostavljene elektronske povezave, če sta izpolnjena pogoja iz prejšnjega odstavka. / *The tax authority immediately sends a certificate of receipt of data to the person liable via the established electronic connection if conditions from the previous paragraph are fulfilled.*

(5) Če pogoja iz tretjega odstavka tega člena nista izpolnjena, davčni organ zavezancu nemudoma pošlje sporočilo o zavrnitvi sprejema podatkov prek vzpostavljene elektronske povezave. V sporočilu navede napako, do katere je prišlo pri obdelavi podatkov. Zavezanec odpravi napako in davčnemu organu ponovno pošlje podatke o poslovnih prostorih zavezanca v potrditev. Šteje se, da je zavezanec poslal podatke o poslovnih prostorih zavezanca, ko od davčnega organa prejme potrdilo o prejemu podatkov iz četrtega odstavka tega člena. / *If conditions from the third paragraph of this article are not fulfilled, the tax authority immediately sends a message to the person liable on the refusal of receipt of data via the established electronic connection. In the message the error is stated, which has occurred at processing of data. The person liable eliminates the error and resends data to the tax authority about business premises of the person liable for verification. It is considered that the person liable has sent data about business premises of the person liable when this person receives a certificate from the tax authority on receipt of data from the fourth paragraph of this article.*

(6) Zavezanec mora davčnemu organu sporočiti podatke o vseh spremembah podatkov iz prvega odstavka tega člena za posamezni poslovni prostor zavezanca. Zavezanec spremembe podatkov sporoči pred začetkom uporabe spremenjenih podatkov na način, določen v drugem odstavku tega člena. V primeru prenehanja uporabe posameznega poslovnega prostora zavezanec davčnemu organu sporoči podatke o zaprtju poslovnega prostora. / *The person liable shall inform the tax authority about data about all changes of data from the first paragraph of this article for individual business premises of the person liable. The person liable submits changes of data before beginning of use of the changed data in the method, defined in the second paragraph of this article. In cases of cessation of use of individual business premises the person liable submits data to the tax authority about closure of the business premises.*

(7) Minister, pristojen za finance, podrobneje določi vrste poslovnih prostorov zavezanca, vsebino in obliko sporočila za pošiljanje podatkov o poslovnih prostorih zavezanca iz prvega in šestega odstavka tega člena in protokole in varnostne mehanizme za izmenjavo podatkov, model uporabe, pri katerem se za pošiljanje in podpisovanje sporočil uporablja centralni informacijski sistem zavezanca, model uporabe, pri katerem se pošiljanje in podpisovanje elektronskih sporočil izvaja posamično na elektronskih napravah za izdajo računov, standardna sporočila o napakah in protokole postopkov v primeru napak. / *The minister responsible for finance defines in detail types of business premises of the person liable, content and form of the message for sending data about business premises of the person liable from Paragraphs 1 and 6 of this article and protocols and security mechanisms for exchange of data, model of use where the central information system of the person liable is used for sending and signing of messages, model of use where sending and signing of electronic messages is performed individually on electronic devices for issuing of invoices, standard messages on errors and protocols of errors in cases of errors.*

9. člen / Article 9

(postopek v primerih nezmožnosti izdaje računa z enkratno identifikacijsko oznako računa / *procedure in cases of inability to issue invoices with the unique identification invoice mark*)

(1) Zavezanec izda račun s podatki iz prvega in četrtega odstavka 5. člena tega zakona brez enkratne identifikacijske oznake računa, če je prekinjena vzpostavljena elektronska povezava iz prvega odstavka 7. člena tega zakona. / *The person liable issues invoices with data from Article 5 Paragraphs 1 and 4 of this act without the unique identification invoice mark if the established electronic connection from Article 7 Paragraph 1 of this act is interrupted.*

(2) Zavezanec mora vzpostaviti elektronsko povezavo in davčnemu organu poslati podatke o računih iz drugega odstavka 6. člena tega zakona prek elektronske povezave v dveh delovnih dneh od dneva prekinitve povezave, razen v primerih iz tretjega odstavka tega člena. / *The person liable shall establish the electronic connection and send the data to the tax authority about invoices from Article 6 Paragraph 2 of this act via the electronic connection in two working days from the day when the connection has been interrupted, except in cases from the third paragraph of this article.*

(3) Če zavezanec iz opravičljivih razlogov ne more vzpostaviti elektronske povezave v roku iz drugega odstavka tega člena, pošlje podatke o računih iz drugega odstavka 6. člena tega zakona prek vzpostavljene elektronske povezave najkasneje naslednji delovni dan po prenehanju vzrokov za zamudo. / *If the person liable out of grounds of justification is not able to establish the electronic connection within the time limit from the second paragraph of this article, this person sends data about invoices from Article 6 Paragraph 2 of this act via the established electronic connection at the latest the next working day after cessation of reasons for delay.*

(4) Za opravičljive razloge iz tretjega odstavka tega člena se štejejo utemeljeni razlogi, ki jih zavezanec ni mogel predvideti oziroma odvrniti in preprečujejo vzpostavitev elektronske povezave v predpisanem roku. / *The grounds of justification from the third paragraph of this article include well-founded reasons, which the person liable has not been able to envisage or stop from happening and they prevent establishing of the electronic connection within the prescribed time limit.*

(5) Davčni organ poslanim podatkom o računu iz drugega in tretjega odstavka tega člena dodeli enkratno identifikacijsko oznako in jo pošlje zavezancu kot potrdilo o prejemu naknadno poslanih podatkov o izdanem računu. / *The tax authority assigns the unique identification mark to data sent about the invoice from the second and third paragraphs of this article and sends it to the person liable as the certificate of receipt of subsequently sent data about the issued invoice.*

(6) Zavezanec mora hraniti podatek o enkratni identifikacijski oznaki računa iz prejšnjega odstavka tega člena skupaj s kopijo izdanega računa iz prvega odstavka tega člena v skladu s sedmim odstavkom 5. člena tega zakona. / *The person liable shall keep the data about the unique identification invoice mark from the previous paragraph of this article together with the copy of the issued invoice from the first paragraph of this article in accordance with Article 5 Paragraph 7 of this act.*

10. člen / Article 10

(postopek v primeru nedelovanja elektronske naprave za izdajo računov / *procedure in cases of operational failures of electronic devices for issuing of invoices*)

(1) Zavezanec mora v primeru nedelovanja elektronske naprave za izdajo računov izdati račun z uporabo vezane knjige računov v skladu s predpisi, ki urejajo davčni postopek. / *The person liable shall in cases of operational failures of electronic devices for issuing of invoices issue an invoice with the use of the pre-numbered receipt book in accordance with regulations, which arrange the tax procedure.*

(2) Zavezanec mora v primerih iz prvega odstavka tega člena vzpostaviti delovanje elektronske naprave za izdajo računov, kakor določa prvi odstavek 4. člena tega zakona, in davčnemu organu prek elektronske povezave poslati podatke o računih, izdanih na podlagi prvega odstavka tega člena, v dveh delovnih dneh od dneva prenehanja delovanja elektronske naprave, razen v primerih iz tretjega odstavka tega člena. / *The person liable shall in cases from the first paragraph of this article establish the full operation of the electronic device for issuing of invoices, as it is defined by Article 4 Paragraph 1 of this act, and send the data about invoices, issued on the basis of the first paragraph of this article, to the tax authority via the electronic connection in two working days after the day of cessation of full operation of the electronic device, except in cases from the third paragraph of this article.*

(3) Če zavezanec iz opravičljivih razlogov ne more vzpostaviti delovanja elektronske naprave za izdajo računov v roku iz drugega odstavka tega člena, pošlje podatke o računih prek vzpostavljene elektronske povezave najkasneje naslednji delovni dan po prenehanju vzrokov za zamudo. / *If the person liable out of grounds of justification is not able to establish the full operation of the electronic device for issuing of invoices within the time limit from the second paragraph of this article, this person sends data about invoices via the established electronic connection at the latest the next working day after cessation of reasons for delay.*

(4) Za opravičljive razloge iz tretjega odstavka tega člena se štejejo utemeljeni razlogi, ki jih zavezanec ni mogel predvideti oziroma odvrniti in preprečujejo vzpostavitev elektronske povezave v predpisanem roku. / *The grounds of justification from the third paragraph of this article include well-founded reasons, which the person liable has not been able to envisage or stop from happening and they prevent the establishing of the electronic connection within the prescribed time limit.*

(5) Zavezanec pošlje davčnemu organu podatke o serijski številki vezane knjige računov, zaporedni številki posameznega obrazca računa in podatke iz drugega odstavka 6. člena tega zakona brez podatkov o času izdaje računa iz 2. točke, davčni številki fizične osebe, ki izda račun z uporabo elektronske naprave iz 6. točke in zaščitni oznaki izdajatelja računa iz 7. točke drugega odstavka 6. člena tega zakona. / *Persons liable send data to the tax authority about the serial number of the pre-numbered receipt book, sequence number of individual invoice forms and data from Article 6 Paragraph 2 of this act without data about the time of issuing invoices from Item 2, tax number of individuals, who issue invoices with the use of the electronic device from Item 6 and protective mark of the invoice issuer from Article 6 Paragraph 2 Item 7 of this act.*

(6) Davčni organ poslanim podatkom o računu iz drugega odstavka tega člena dodeli enkratno identifikacijsko oznako in jo pošlje zavezancu kot potrdilo o prejemu naknadno poslanih podatkov o izdanem računu. / *The tax authority assigns the unique identification mark to data sent about the invoice from the second paragraph of this article and sends it to the person liable as the certificate of receipt of subsequently sent data about the issued invoice.*

(7) Zavezanec mora hraniti sporočilo z enkratno identifikacijsko oznako računa iz šestega odstavka tega člena skupaj s kopijo izdanega računa iz prvega odstavka tega člena v skladu s sedmim odstavkom 5. člena tega zakona. / *The person liable shall keep the*

message with the unique identification invoice mark from Paragraph 6 of this article together with the copy of the issued invoice from the first paragraph of this article in accordance with Article 5 Paragraph 7 of this act.

11. člen / Article 11

(obveznosti zavezancev na področjih, kjer ni mogoča vzpostavitev elektronske povezave / obligations of persons liable in areas, where it is not possible to establish the electronic connection)

(1) Zavezanec, ki opravlja dejavnost ali del dejavnosti v poslovnem prostoru, ki se nahaja na območju, na katerem ni mogoče vzpostaviti elektronske povezave za izmenjavo podatkov z davčnim organom, izdaja račune v tem delu poslovne dejavnosti z uporabo vezane knjige računov v skladu s predpisi, ki urejajo davčni postopek, dokler ni mogoča vzpostavitev elektronske povezave. / *Persons liable, who perform business activities or a part of business activities in the business premises, located in the area, on which it is not possible to establish the electronic connection for exchange of data with the tax authority, issue invoices in this part of business activities with the use of the pre-numbered receipt book in accordance with regulations, which arrange the tax procedure, until the establishment of the electronic connection is possible.*

(2) Zavezanec mora nezmožnost vzpostavitve elektronske povezave za izmenjavo podatkov dokazati s potrdilom Agencije za komunikacijska omrežja in storitve Republike Slovenije, ki je za zavezanca brezplačno in velja eno leto od dneva izdaje. Zavezanec pridobi potrdilo na podlagi vloge. / *Persons liable shall prove the inability to establish the electronic connection for exchange of data with a certificate of the Agency for communication networks and services of the Republic of Slovenia, which is free of charge for persons liable and it is valid one year after the date of issuing. Persons liable may receive the certificate on the basis of an application.*

(3) V primeru izdaje odločbe Agencije za komunikacijska omrežja in storitve o zavrnitvi izdaje potrdila iz prejšnjega odstavka stroški postopka bremenijo zavezanca. / *In cases of issuing the decision of the Agency for communication networks and services on rejection of issuing of the certificate from the previous paragraph the person liable is charged for the costs of the procedure.*

(4) Zavezanec, ki uporablja vezano knjigo računov na podlagi prvega odstavka tega člena, mora davčnemu organu prek elektronske povezave poslati podatke o računih, izdanih z uporabo vezane knjige računov, v desetih delovnih dneh od dneva izdaje računa. / *Persons liable, who use the pre-numbered receipt book on the basis of the first paragraph of this article, shall send data about invoices, issued with the use of the pre-numbered receipt book, to the tax authority via the electronic connection in ten working days after the day of issuing the invoice.*

(5) Za obveznost potrjevanja računov po tem členu se smiselno uporabljajo 4. in 8. člen ter peti do sedmi odstavek 10. člena tega zakona. / *Articles 4 and 8 and Article 10 Paragraphs 5-7 of this act apply as appropriate for the obligation to verify invoices according to this article.*

12. člen / Article 12

(obvestilo o računu in obveznost kupca / notice on the invoice and buyer's obligation)

(1) Zavezanec mora v poslovnem prostoru na vsaki elektronski napravi za izdajo računov ali drugem kupcu vidnem mestu objaviti obvestilo o obveznosti izdaje računa in

izročitve računa kupcu ter obveznosti kupca, da prevzame in zadrži izdani račun. / *Persons liable shall in their business premises on every electronic device for issuing invoices or on any other place visible to buyers display the notice on the obligation to issue invoices and handing invoices over to buyers and the obligation of the buyer to accept and keep the issued invoice.*

(2) Kupec blaga oziroma prejemnik storitve mora prevzeti račun in ga zadržati neposredno po odhodu iz poslovnega prostora in ga na zahtevo predložiti pooblaščenim osebam davčnega organa ali Tržnega inšpektorata Republike Slovenije. / *Buyers of goods or recipients of services shall accept the invoice and keep it immediately after departure from business premises and show it upon request of the authorised person of the tax authority or the Market Inspectorate of the Republic of Slovenia.*

(3) Minister, pristojen za finance, podrobneje določi vsebino in obliko obvestila o obveznosti izdaje računa in obveznosti kupca da prevzame in zadrži izdani račun iz prvega odstavka tega člena. / *The minister responsible for finance defines detailed content and form of the notice on the obligation to issue invoices and the obligation of buyers to accept and keep the issued invoice from the first paragraph of this article.*

13. člen / Article 13 (preveritev računa – *checking invoices*)

Imetniki računov z izpisano enkratno identifikacijsko oznako računa oziroma zaščitno oznako izdajatelja računa lahko v 30 dneh od dneva izdaje računa pri davčnem organu prek telekomunikacijskih poti preverijo, ali je bil račun potrjen. / *Holders of invoices with the printed unique identification invoice mark or protective mark of the invoice issuer may in 30 days after the day of issuing the invoice check at the tax authority via telecommunication means whether the invoice has been verified.*

14. člen / Article 14 (obveznosti dobavitelja programske opreme – *obligations of software suppliers*)

(1) Proizvajalec oziroma dobavitelj oziroma vzdrževalec računalniškega programa, elektronske naprave ali informacijskega sistema za izdajo računov ne sme zavezanecem zagotoviti ali omogočiti uporabe računalniškega programa, elektronske naprave ali informacijskega sistema, ki omogoča izdajo računov in kopij računov v nasprotju s tem zakonom. / *Producers or suppliers or maintenance providers for computer programmes, electronic devices or information systems for issuing of invoices shall not provide or enable persons liable to use computer programmes, electronic devices or information systems, which enable issuing of invoices and copies of invoices in conflict with this act.*

(2) Računalniški program, elektronska naprava ali informacijski sistem mora zagotoviti izpis podatkov o vseh izdanih kopijah računov, na katerem je razviden čas izdaje posamezne kopije. / *Computer programmes, electronic devices or information systems shall provide the print of data about all issued copies of invoices, on which the time of issuing individual copies is evident.*

15. člen / Article 15 (nadzor / *supervision*)

Za nadzor nad izvajanjem tega zakona je pristojen davčni organ. Za nadzor nad izvajanjem 1., 2., 3. in 4. točke prvega odstavka 5. člena, petega odstavka 7. člena ter

prvega in drugega odstavka 12. člena tega zakona je pristojen tudi Tržni inšpektorat Republike Slovenije. / *The tax authority is competent for supervision over implementation of this act. For supervision over implementation of Article 5 Paragraph 1 Items 1-4, Article 7 Paragraph 5 and Article 12 Paragraphs 1-2 of this act also the Market Inspectorate of the Republic of Slovenia is competent.*

16. člen / Article 16
(uporaba drugih predpisov – application of other regulations)

Glede vprašanj postopka in pristojnosti davčnega organa, ki niso urejena s tem zakonom, se uporabljata zakon, ki ureja davčni postopek, in zakon, ki ureja finančno upravo. / *In relation to procedural questions and competence of the tax authority, which are not arranged with this act, the act, which arranges the tax procedure, and the act, which arranges the financial administration, are used.*

17. člen / Article 17
(prekršek kupca / offence of buyers)

Z globo 40 eurov se kaznuje za prekršek kupec blaga oziroma prejemnik storitve, če ne prevzame in zadrži računa neposredno po odhodu iz poslovnega prostora oziroma ga na zahtevo ne predloži pooblaščenim osebam (drugi odstavek 12. člena). / *A fine of 40 EUR for an offence shall be imposed on buyers of goods or recipients of services if they don't accept and keep the invoice immediately after departure from business premises or they don't show it to the official person upon request (Article 12 Paragraph 2).*

18. člen / Article 18
(davčni prekrški – tax offences)

(1) Z globo od 2.000 do 50.000 eurov se kaznuje za prekršek pravna oseba, če / *A fine from 2,000 to 50,000 EUR for an offence shall be imposed on legal entities if:*

1. pri izvajanju postopka potrjevanja računov oziroma v postopku elektronske izmenjave podatkov z davčnim organom ne uporabi namenskega potrdila za elektronsko podpisovanje sporočil (drugi odstavek 4. člena) / *at implementation of the procedure for verification of invoices or in the procedure for electronic exchange of data with the tax authority they fail to use the digital certificate for electronic signing of messages (Article 4 Paragraph 2);*
2. za namene pošiljanja podatkov o računu ne poveže oznake fizične osebe, ki z elektronsko napravo izda račun, z davčno številko te osebe in ne pošlje davčne številke te osebe davčnemu organu (drugi odstavek 5. člena) / *for purposes of sending data about the invoice they fail to connect marks of individuals, who issue invoices with the electronic device, with the tax number of this person and fail to send the tax number of this person to the tax authority (Article 5 Paragraph 2);*
3. ne zagotovi, da je številka računa, za katerega se izvaja postopek potrjevanja računa, sestavljena na predpisani način (četrti in peti odstavek 5. člena) / *they fail to provide that the invoice number for which the procedure for invoice verification is in progress is prepared in the prescribed method (Article 5 Paragraphs 4-5);*
4. v predpisanem roku ne vzpostavi elektronske povezave in ne pošlje podatkov o vseh izdanih računih (drugi odstavek 9. člena) / *within the prescribed time limit they fail to establish the electronic connection and they fail to send data about all issued invoices (Article 9 Paragraph 2);*

5. ne pošlje podatkov o računih v predpisanem roku po prenehanju vzrokov za zamudo (tretji odstavek 9. člena in tretji odstavek 10. člena) / *they fail to send data about invoices within the prescribed time limit after cessation of reasons for delay (Article 9 Paragraph 3 and Article 10 Paragraph 3);*
6. v predpisanem roku ne vzpostavi delovanja elektronske naprave za izdajo računov in ne pošlje podatkov o vseh izdanih računih (drugi odstavek 10. člena) / *within the prescribed time limit they fail to establish the full operation of the electronic device for issuing of invoices and they fail to send data about all issued invoices (Article 10 Paragraph 2);*
7. ne hrani sporočil o naknadno dodeljenih enkratnih identifikacijskih oznakah izdanih računov na predpisani način (deseti odstavek 7. člena, šesti odstavek 9. člena in sedmi odstavek 10. člena) / *they fail to keep messages about subsequently assigned unique identification marks of issued invoices in the prescribed method (Article 7 Paragraph 10, Article 9 Paragraph 6 and Article 10 Paragraph 7);*
8. ne dokaže nezmožnosti vzpostavitve elektronske povezave za izmenjavo podatkov s potrdilom Agencije za komunikacijska omrežja in storitve Republike Slovenije (drugi odstavek 11. člena) / *they fail to prove the inability to establish the electronic connection for exchange of data with the certificate of the Agency for communication networks and services of the Republic of Slovenia (Article 11 Paragraph 2);*
9. ne objavi oziroma ne objavi na kupcu vidnem mestu obvestila o obveznosti izdaje računa in obveznosti kupca, da prevzame in zadrži račun (prvi odstavek 12. člena) / *they fail to display or fail to display visibly to the buyer the notice on the obligation to issue invoices and on the obligation of the buyer to accept and keep the invoice (Article 12 Paragraph 1);*
10. v predpisanem roku ne pošlje podatkov o računih, izdanih z uporabo vezane knjige računov (četrti odstavek 11. člena in drugi odstavek 25. člena) / *within the prescribed time limit they fail to send data about invoices, issued with the use of the pre-numbered receipt book (Article 11 Paragraph 4 and Article 25 Paragraph 2).*

(2) Z globo od 5.000 do 75.000 eurov se za prekršek iz prejšnjega odstavka kaznuje pravna oseba, ki je po zakonu, ki ureja gospodarske družbe, srednja ali velika gospodarska družba. / *A fine from 5,000 to 75,000 EUR for an offence from the previous paragraph shall be imposed on legal entities, which are medium or large companies on the basis of the act, which arranges companies.*

(3) Z globo od 1.500 do 25.000 eurov se kaznuje samostojni podjetnik posameznik ali posamezniki, ki samostojno opravlja dejavnost, če stori prekršek iz prvega odstavka tega člena. / *A fine from 1,500 to 25,000 EUR shall be imposed on sole proprietorships or individuals, who independently perform business activities, if they commit an offence from the first paragraph of this article.*

(4) Z globo od 800 do 5.000 eurov se kaznuje tudi odgovorna oseba pravne osebe ali odgovorna oseba samostojnega podjetnika posameznika ali posameznika, ki samostojno opravlja dejavnost, odgovorna oseba v državnem organu ali samoupravni lokalni skupnosti, če stori prekršek iz prvega odstavka tega člena. / *A fine from 800 to 5,000 EUR shall be imposed also on responsible persons of legal entities or responsible persons of sole proprietorships or individuals who independently perform business activities, responsible persons in the state authority or self-governing local community if they commit an offence from the first paragraph of this article.*

19. člen / Article 19 **(hujši davčni prekrški / serious tax offences)**

(1) Z globo od 4.000 do 75.000 eurov se kaznuje za prekršek pravna oseba, če / *A fine from 4,000 to 75,000 EUR for an offence shall be imposed on legal entities if:*

1. ne sporoči podatkov o poslovnih prostorih (peti odstavek 4. člena) / *they fail to submit data about business premises (Article 4 Paragraph 5);*
2. ne sprejme internega akta (šesti odstavek 5. člena in prvi odstavek 25. člena) / *they fail to adopt the internal document (Article 5 Paragraph 6 and Article 25 Paragraph 1);*
3. davčnemu organu ne pošlje podatkov o računu, ki so predpisani za namene izvajanja potrjevanja računov oziroma pošlje neresnične, nepravilne ali nepopolne podatke o računu (drugi odstavek 6. člena) / *they fail to send data to the tax authority about the invoice, which are prescribed for purposes of implementation of invoice verification or they send untrue, inaccurate or incomplete data about the invoice (Article 6 Paragraph 2);*
4. ne izvede postopka potrjevanja računa za vse naknadne spremembe podatkov na računu (četrti odstavek 6. člena) / *they fail to perform the procedure for verification of invoices for all subsequent changes of data on the invoice (Article 6 Paragraph 4);*
5. izda kopijo računa brez navedbe, da gre za kopijo (peti odstavek 6. člena) / *they issue copies of invoices without the statement that this is a copy (Article 6 Paragraph 5);*
6. izda račun, ki ne vsebuje vseh predpisanih podatkov, razen če ni s tem zakonom določeno drugače (četrti odstavek 7. člena) / *they issue invoices, which don't include all prescribed data unless this act states otherwise (Article 7 Paragraph 4);*
7. ne izda računa v predpisanem roku (peti in šesti odstavek 7. člena) / *they fail to issue invoices within the prescribed time limit (Article 7 Paragraphs 5-6);*
8. ne izvede naknadnega postopka potrjevanja računov oziroma ga ne izvede v predpisanem roku (sedmi in osmi odstavek 7. člena) / *they fail to perform the subsequent procedure for verification of invoices or they fail to perform it within the prescribed time limit (Article 7 Paragraphs 7-8);*
9. pošlje neresnične ali nepopolne podatke o poslovnih prostorih (prvi, drugi, peti in šesti odstavek 8. člena) / *they send untrue or incomplete data about business premises (Article 8 Paragraphs 1,2,5 and 6);*
10. ne izda računa z uporabo vezane knjige računov (prvi odstavek 10. člena in prvi odstavek 11. člena) / *they fail to issue invoices with the use of the pre-numbered receipt book (Article 10 Paragraph 1 and Article 11 Paragraph 1);*
11. omogoči zavezancu izdajo računov in kopij računov v nasprotju s tem zakonom (prvi odstavek 14. člena) / *they enable persons liable to issue invoices and copies of invoices in conflict with this act (Article 14 Paragraph 1);*
12. ne zagotovi izpisa vseh izdanih kopij računov in zahtevanih podatkov s programsko opremo (drugi odstavek 14. člena) / *they fail to provide the print of all issued copies of invoices and requested data with software (Article 14 Paragraph 2).*

(2) Z globo od 10.000 do 125.000 eurov se za prekršek iz prejšnjega odstavka kaznuje pravna oseba, ki je po zakonu, ki ureja gospodarske družbe, srednja ali velika gospodarska družba. / *A fine from 10,000 to 125,000 EUR for an offence from the previous paragraph shall be imposed on legal entities, which are medium or large companies on the basis of the act, which arranges companies.*

(3) Z globo od 3.000 do 50.000 eurov se kaznuje samostojni podjetnik posameznik ali posameznik, ki samostojno opravlja dejavnost, če stori prekršek iz prvega odstavka tega člena. / *A fine from 3,000 to 50,000 EUR shall be imposed on sole proprietorships or individuals, who independently perform business activities, if they commit an offence from the first paragraph of this article.*

(4) Z globo 1.200 do 10.000 eurov se kaznuje odgovorna oseba pravne osebe ali odgovorna oseba samostojnega podjetnika posameznika ali posameznika, ki samostojno opravlja dejavnost, odgovorna oseba v državnem organu ali samoupravni lokalni skupnosti, če stori prekršek iz prvega odstavka tega člena / *A fine from 1,200 to 10,000 EUR shall be imposed on responsible persons of legal entities or responsible persons of sole proprietorships or individuals, who independently perform business activities, responsible*

persons in the state authority or self-governing local community, if they commit an offence from the first paragraph of this article.

20. člen / Article 20

(globa za še posebej hude prekrške / *fine for the most serious offences*)

(1) Če je prekršek iz 19. člena tega zakona še posebej hud zaradi višine povzročene škode ali pridobljene protipravne premoženjske koristi ali zaradi storilčevega naklepa oziroma njegovega namena koristoljubnosti, se sme za prekršek kaznovati / *If the offence from Article 19 of this act is of particular seriousness due to the amount of the damage caused or unlawfully acquired proceeds or due to offender's intent or this person's self-interest intent, a fine for an offence may be imposed on the following persons:*

- pravna oseba z globo do 100.000 eurov / *a fine up to 100,000 EUR on legal entities;*
- pravna oseba, ki je po zakonu, ki ureja gospodarske družbe, srednja ali velika gospodarska družba, z globo do 150.000 eurov / *a fine up to 150,000 EUR on legal entities, which are medium or large companies on the basis of the act, which arranges companies;*
- samostojni podjetnik posameznik ali posameznik, ki samostojno opravlja dejavnost, z globo do 75.000 eurov / *a fine up to 75,000 EUR on sole proprietorships or individuals, who independently perform business activities.*

(2) Odgovorna oseba pravne osebe ali odgovorna oseba samostojnega podjetnika posameznika ali posameznika, ki samostojno opravlja dejavnost, odgovorna oseba v državnem organu ali samoupravni lokalni skupnosti se sme v primerih iz prvega odstavka tega člena kaznovati z globo do 20.000 eurov. / *A fine up to 20,000 EUR may be imposed on responsible persons of legal entities or responsible persons of sole proprietorships or individuals, who independently perform business activities, responsible persons in the state authority or self-governing local community in cases from the first paragraph of this article.*

21. člen / Article 21

(zastaranje postopka o prekršku / *statute of limitation for the offence*)

Postopek o prekršku iz 20. člena tega zakona se ne more več začeti, ko potečejo tri leta od dneva, ko je bil tovrstni prekršek storjen. / *The offence procedure from Article 20 of this act shall not be initiated after three years from the day when this offence has been committed.*

22. člen / Article 22

(pooblastilo za izrek globe v razponu / *authorisation for imposing a fine within the range*)

Za prekrške iz tega zakona se sme v hitrem postopku o prekršku izreči globa tudi v znesku, ki je višji od najnižje predpisane globe, določene s tem zakonom. / *A fine may be imposed on offences from this act in the fast-track offence procedure also in the amount, which is higher than the lowest prescribed fine, defined by this act.*

PREHODNE IN KONČNE DOLOČBE / *TRANSITIONAL AND FINAL PROVISIONS*

23. člen / Article 23

(podzakonski predpis / *implementing regulation*)

Minister, pristojen za finance, izda predpis iz šestega odstavka 4. člena, osmega odstavka 5. člena, dvanajstega odstavka 7. člena, sedmega odstavka 8. člena in tretjega odstavka 12. člena tega zakona najpozneje v enem mesecu po uveljavitvi tega zakona. / *The minister responsible for finance issues the regulation from Article 4 Paragraph 6, Article 5 Paragraph 8, Article 7 Paragraph 12, Article 8 Paragraph 7 and Article 12 Paragraph 3 of this act at the latest in one month after this act comes into force.*

24. člen / Article 24

(prehodno obdobje pri uvedbi postopka potrjevanja računov / *transitional period at introduction of the procedure for verification of invoices*)

(1) Zavezanci lahko izvajajo postopek potrjevanja računov po tem zakonu od 1. decembra 2015. / *Persons liable may perform the procedure for verification of invoices on the basis of this act from 1 December 2015.*

(2) Zavezanci morajo izvajati postopek potrjevanja računov po tem zakonu od 2. januarja 2016. / *Persons liable shall perform the procedure for verification of invoices on the basis of this act from 2 January 2016.*

25. člen / Article 25

(prehodno obdobje z uporabo vezane knjige računov / *transitional period for the use of the pre-numbered receipt book*)

(1) Zavezanci lahko do 31. decembra 2017 izvajajo postopek potrjevanja računov po tem zakonu z uporabo vezane knjige računov v skladu s predpisi, ki urejajo davčni postopek. Zavezanec določi način izvajanja postopka potrjevanja računov z internim aktom iz šestega odstavka 5. člena tega zakona. / *Persons liable may until 31 December 2017 perform the procedure for verification of invoices on the basis of this act with the use of the pre-numbered receipt book in accordance with regulations, which arrange the tax procedure. Persons liable define the method for performing the procedure for verification of invoices with the internal document from Article 5 Paragraph 6 of this act.*

(2) Zavezanec, ki uporablja vezano knjigo računov na podlagi prejšnjega odstavka, mora davčnemu organu prek elektronske povezave poslati podatke o računih, izdanih z uporabo vezane knjige računov, v desetih delovnih dneh od dneva izdaje računa. / *Persons liable who use the pre-numbered receipt book on the basis of the previous paragraph shall send data about invoices issued with the use of the pre-numbered receipt book to the tax authority via the electronic connection in ten working days after the day of issuing the invoice.*

(3) V primeru, ko se zavezanec odloči za izvajanje postopka potrjevanja računov z uporabo vezane knjige računov v skladu s prvim odstavkom tega člena, ne sme v istem poslovnem prostoru uporabljati elektronske naprave za izdajo računov. / *In cases when persons liable decide for performing the procedure for verification of invoices with the use of the pre-numbered receipt book in accordance with the first paragraph of this article, these persons shall not use the electronic device for issuing invoices in the same business premises.*

(4) Za obveznost potrjevanja računov po tem členu se smiselno uporabljajo 4., 8. in 10. člen tega zakona. / *Articles 4, 8 and 10 of this act apply as appropriate for the obligation to verify invoices on the basis of this article.*

(5) V obdobju iz prvega odstavka tega člena zavezancem ni potrebno dokazovati nezmožnosti vzpostavitve elektronske povezave s potrdilom Agencije za komunikacijska omrežja in storitve Republike Slovenije iz drugega odstavka 11. člena tega zakona. / *In the period from the first paragraph of this article persons liable don't have to prove the inability to establish the electronic connection with the certificate of the Agency for communication networks and services of the Republic of Slovenia from Article 11 Paragraph 2 of this act.*

26. člen / Article 26
(začetek veljavnosti in uporabe / date of entry into force and application)

Ta zakon začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije. / *This act comes into force on the date which follows the date of the publication in the Official Journal of the RS.*

No. 432-01/15-11/48
Ljubljana, 20. julij 2015 / 20 July 2015
EPA 497-VII

Državni zbor
Republike Slovenije /
National Assembly
of the Republic of Slovenia
dr. Milan Brglez l.r.
Predsednik / *President*