

*This guide has been prepared by an independent third-party law firm*

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## **SLOVENIA – TAX CONSIDERATIONS ON SHORT-TERM LETTINGS**

The following information is a guide to help you get started in learning about some of the tax requirements that might apply to you when providing short-term accommodation in Slovenia.

Tax can be tricky and it is important to ensure that you keep up to date with your tax obligations and remain tax compliant. The timely preparation, filing and payment of taxes are your responsibility.

If you are supplying short-term accommodation in Slovenia, you should make sure that you understand each of the following types of taxes, and pay the ones that apply to you;

- Income taxes
- Value added tax (VAT)

We draw your attention to the fact that Airbnb may have an obligation to report income earned by users of the platform. Therefore, if there is a mismatch between the information reported by Airbnb and the income you reported in your annual income tax return, the tax authorities may ask you questions.

Please understand that this information is not comprehensive, and is not intended to be legal advice. If you are unsure about your local tax obligations, we encourage you to check this with official local sources, or to seek advice from qualified professionals.

Please note that we do not update this information in real time, so you should confirm that the laws or procedures have not changed recently.

### **INCOME TAX**

Where an individual earns income in Slovenia, it is likely that they will be required to pay a percentage of this income to the Slovenian tax authority. Below is a brief outline of the tax that may arise on income earned from short-term lettings in Slovenia and some information on how this tax can be paid over to the Slovenian tax authorities.

The tax treatment presented below is prepared from the perspective of you as a host, on the understanding that you occasionally rent out property on a short-term basis during the year. For this purpose, short-term means you provide lettings for no more than 5 months (total combined lettings) in a calendar year, offering guests up to 15 beds.

You will also be deemed to be included in the Business Register of Slovenia as an individual performing the activity of occasionally letting property and not as a sole proprietor or legal entity.

**Slovenia's tax year** runs from 1 January to 31 December.

### **Taxation of rental income.**

There is no specific income threshold applied i.e. any income received for letting of property is subject to taxation.

You are required to make tax prepayments when starting to short-term let (please see “Reporting tax - payment deadline” below). The amount of final tax for the tax year is then determined when submitting your tax return. If the tax prepayments during the year do not cover the final tax liability, then you would be required to pay the balance.

### **Slovene rules on short-term letting income.**

Short-term letting income in Slovenia is regarded as income derived from an activity. It is not considered as trading income or as passive property rental income.

### **Reporting tax in Slovenia.**

You can declare taxes via electronic tax system [eDavki](#).

### **Reporting tax - filing deadline.**

The deadline for filing a tax return for income from short-term lettings is the end of March (typically, the last working day) of the following year e.g. filing done by 31 March 2026 for rental income received in 2025.

### **Reporting tax - payment deadline.**

The due date for the payment of your tax liability depends on the amount of the monthly tax prepayment.

- Monthly prepayments: If the prepayment **exceeds €400**, the payment needs to be done monthly. Payment needs to be executed in the first 20 days following the end of the month (e.g. for January, payment must be made before 20 February).
- Quarterly prepayments: If the payment **does not exceed €400**, the tax prepayment can be done on a quarterly basis. Payment needs to be executed in the first 20 days following the end of the quarter (e.g. 20 April for ‘Quarter 1’ January - March).

For the first year of letting, you determine the tax base yourself through the submission of your tax return when you first start the activity. You then cover the tax prepayment accordingly during the year. For future years, the tax prepayment is determined based on the tax base of the previous year (disclosed in the tax return mentioned above).

### **Slovenia Tax Authority contact details.**

The contact details for the Slovenian tax authority are outlined below:

- Telephone Number: +386 1 478 3800
- e-mail: [gfu.fu@gov.si](mailto:gfu.fu@gov.si)

A unified call center is available for telephone questions:

- in the area of personal taxes: 08 200 1001
- in the area of VAT: 08 200 1002
- in the area of business entity taxes: 08 200 1003

### **Income tax rates.**

Tax rates for income derived from short-term letting depends on the specific option chosen by you. These options are as follows:

- **Option 1:** The tax base is determined as the difference between actual revenue and actual expenses. The tax liability is calculated by using progressive personal income tax rates ranging from 16% to 50%. This option is suitable if you have frequent lettings, with taxable income higher than €60,000 per year.
- **Option 2:** The tax base is determined as the difference between actual revenue and fixed costs calculated according to the amount of income achieved and according to the inclusion in compulsory insurance according to the law governing pension and disability insurance, with the taxpayer (in relation to the taxpayer's activity).
  - a) In case that taxpayer is full-time compulsorily insured based on self-employment for 9 continuous months, for up to €60,000 of annual income, standardized expenses in the amount of 80% of income are recognized, above €60,000 annual revenues, no standardized expenses are recognized.
  - b) In case that taxable person is not compulsorily insured with the taxpayer based on self-employment for 9 continuous months, for up to €12,500 of annual income, standardized expenses in the amount of 80% of income are recognized, from €12,500 to €30,000 per year of revenues, standardized expenses in the amount of 40% of revenues are recognized, above €30,000 annual revenues, no standardized expenses are recognized.

The tax liability under Option 2 is calculated at a flat rate of 20%.

*Note: Option 2 is generally more tax beneficial, however, you need to opt in to this option by submitting the notification to the Slovenian Tax Authorities within 8 days after you register your activities in the Slovenian Business Register.*

If you have higher volumes of short-term lettings (more than 5 months in a calendar year and offering guests more than 15 beds), you would need to register as a sole proprietor or start providing such service through a separate legal entity.

If you decide to register as a sole proprietor, taxation of this income earned from providing short-term lettings shall depend on the option you choose for determination of the tax base. If you choose to utilize the actual expenses method under Option 1, taxation should generally remain the same. However, if you choose to utilize fixed expenses method under Option 2, please note the following:

- If total income of a sole proprietor exceeds a total €300,000 in two consecutive years, then only utilization of actual expenses (Option 1) is available.
- In 2025, the taxpayer will be required to exit the lump-sum (standardized expense) taxation system, or will be excluded from the system by the tax authority, if the average business income, determined in accordance with accounting rules, for 2023 and 2024 exceeds €150,000.

If you decide to open a separate legal entity, revenues received would be subject to a corporate income tax (CIT) rate of 22%. Standardized expenses do not apply for legal entities subject to CIT.

If you would like further assistance regarding the correct submission of your taxes in

Slovenia you should consider seeking the advice of a tax professional.

### **Deductible expenses.**

It is likely any expense closely linked to the real estate property which is being made available for short-term letting, could fall within the scope of tax deductible expenses.

Please note that this is not applicable however, if you opt in for Taxation Option 2 under which tax deductible expenses are capped (please see "Slovenian income tax rates" above).

### **Special tax relief.**

Similar tax relief as for corporate income tax purposes is available i.e. investment allowance for purchase of certain assets, allowance for donations, R&D, investing in the digital and green transition, etc.

Please note that this is not applicable however, if you opt in for Taxation Option 2 under which tax deductible expenses are capped (please see "Slovenian income tax rates" above).

### **Tax depreciation (e.g. capital allowances / wear and tear).**

Depreciation could be recognized as expenditure as per the accounting rules, but not more than the amount calculated using the straight-line depreciation method and the maximum depreciation rates as defined in the Slovenian Corporate Income Tax Act.

Please note that this is not applicable however, if you opt in for Taxation Option 2 under which tax deductible expenses are capped (please see "Slovenian income tax rates" above).

### **Non-residents.**

If you are non-resident you have an obligation to pay income tax on income derived from short-term letting activities conducted in Slovenia (sourced income principle).

### **Foreign rental property.**

If you are tax resident in Slovenia you have an obligation to pay income tax on income generated both inside and outside Slovenia (worldwide income principle).

### **Property taxes.**

There is no real estate property tax imposed however, when you own real estate property you need to pay a yearly compensation fee for the usage of building land to the municipality in which the real estate is located.

The amount of the compensation depends on multiple conditions such as the size, location and purpose of the property etc. For example, for an apartment located in the main city and is 119 m<sup>2</sup> in size, a compensation fee will arise. This tax is linked to ownership of the property and not the number of people using the accommodation so the amount charged varies depending on your area code.

It is the landlord's responsibility to pay this liability.

### **Specific property taxes on short-term letted properties.**

There is no specific property tax however, a tourist and promotional fee is imposed on each guest. The amount of the tourist fee is up to €2.50 per person and varies between municipalities (e.g. in Ljubljana the tourist tax is €2.50 per person) and the promotional fee is set at 25% of the amount

of the tourist fee charged.

Tourist and promotional fees are collected by the host together with the payment for the rendered services, or on the last day of the overnight stay of the guest. The host shall transfer the collected tourist and promotional fees to a special account of the municipality by the 25<sup>th</sup> of the current month for the previous month.

### **Capital taxes.**

Capital tax is due on the sale of property in Slovenia. The general tax rate is 25% but this can be reduced based on the holding period (i.e. 20% after 5 years, 15% after 10 years, 0% after 15 years).

If you sell property, you must submit a tax return within 15 days from the date of disposal of the property. The Slovenian Tax Authorities will then issue a tax assessment. The tax outlined on this assessment must be paid within a month of receiving it.

The disposal of property - which has a maximum of two dwellings, with the land belonging to it - in which the taxpayer had registered permanent residence and he actually resided there for at least the last three years before the disposal is not be subject to capital tax. The exemption cannot be claimed if the property was used for business purposes or rented out.

### **Other**

Natural persons engaged in business activity must be included in the compulsory social insurance system. The insurance base is determined on the basis of the profit disclosed in the advance personal income tax return and the personal income tax return for income from business activity. Social security contributions must be paid monthly no later than the 20th day of the month for the preceding month.

Taxpayers may choose whether to pay the minimum social security contributions (if they meet the conditions for doing so) or higher, i.e. the maximum possible social security contributions, which correspond to 3.5 times the most recently known average annual salary of employees in the Republic of Slovenia, converted to a monthly basis.

Minimum social security contributions: Taxpayers whose profit is lower than 60% of average annual salary shall, in 2025, pay social security contributions based on 60% of average annual salary, which amounts to €2,394.92 for the year 2024.

Social security contributions where profit exceeds 60% of average annual salary: Self-employed persons pay social security contributions based on the insurance base. This base is calculated on the basis of the taxpayer's profit, the social security contributions assessed, and the data on average annual salary. The insurance base is the profit (revenues minus expenses), increased by the amount of the assessed social security contributions and then reduced by 25%. Social security contributions are calculated on this insurance base at the rates shown in the table below.

The types and rates of contributions paid by self-employed persons (as insured person and as employer) are presented in the following table:

<b>Type of contribution</b>	<b>Rate paid by the insured person</b>	<b>Rate paid by the employer</b>
Pension and disability insurance	15.50%	8.85%
Health insurance	6.36%	6.56%

Type of contribution	Rate paid by the insured person	Rate paid by the employer
Mandatory health contribution – MHC*	monthly flat amount	/
Long-term care**	2%	/
Parental protection	0.10%	0.10%
Unemployment insurance	0.14%	0.06%
Injury at work and occupational diseases	/	0.53%
<b>TOTAL</b>	24.10% of the insurance base + monthly MHC flat amount	16.10%

\* Applies from January 2024 onwards – the amount of the MHC that applies from 1 March 2025 onwards is EUR 37.17. For the period from January 2024 to February 2025, the MHC amounts to EUR 35.00.

\*\* The contribution is payable from 1 July 2025 onwards.

Self-employed persons are exempt from paying the insured person’s and employer’s pension and disability insurance contributions after their first registration in the business register or other register/record:

- During the first 12 months: 50% of the contribution amount,
- During the following 12 months: 30% of the contribution amount.

Natural persons who only occasionally provide lettings are in accordance with legislation governing social and health insurance compulsorily insured against invalidity and death resulting from an injury at work or an occupational disease as of 1 July 2025 they must also pay the long-term care contribution. In this respect, they pay contributions for special cases of insurance in lump sums. Monthly and annual contributions for each accounting year are published on the Slovenian tax authorities’ [website](#) (current monthly amounts for the year 2025 are:

- for the period from 1 January 2025 to 31 March 2025 monthly amount: €5.28 + €15.82 + €19.27;
- for the period from 1 April 2025 to 30 June 2025 monthly amount: €5.28 + €15.82 + €20.46;
- for the period from 1 July 2025 to 31 December 2025 monthly amount: €5.28 + €15.82 + €20.46 + €2.49).

The obligation to pay contributions is linked to the period of the registered entry in the prescribed register and not to the actual performance of the registered activity. Contributions must be paid no later than the 20th day of the month for the previous month.

### Sample Tax Computation

Janez owns a 2-bedroom apartment in Ljubljana. He rents out the spare room at the weekends.

Janez received total gross rent in 2025 of €7,000. His annual tax base from employment income amounted to €30,000.

Janez incurred the following expenses in relation to this apartment in 2025: house insurance €500 and other maintenance cost €600.

<b>Option 1</b>	<b>€</b>
Gross rental income	7,000
<i>Less allowable expenses:</i>	
house insurance	(500)
electricity & maintenance cost	(600)
Social security insurance contributions	(510)
<b>Taxable rental income</b>	<b>5,390</b>
Total taxable base	35,390
Tax – total amount (progressive rates)	8,861
<b>Tax – proportional amount to taxable rental income</b> <b>(Average tax rate 25,04%)</b>	<b>1,350</b>
<b>Option 2b</b>	<b>€</b>
Actual gross rental income	7,000
Fixed deductible expense (80% of the income)	<u>5,600</u>
<b>Taxable rental income</b>	<b>1,400</b>
<b>Tax (20%)</b>	<b>280</b>

## **VALUE ADDED TAX**

Value added taxes can be complicated, and you should take time to understand the rules as they apply to you and your particular situation.

Broadly speaking, Value-Added Tax (VAT) in Slovenia is a tax on consumption. Most goods and services supplied in Slovenia are subject to VAT.

A person who supplies goods and/or services in Slovenia may have to charge VAT and pay this to the Slovene tax authority. As with all taxes, we encourage you to consult with a tax advisor regarding your potential VAT obligations in Slovenia.

If you are currently renting a room to guests, you may be required to apply VAT to your rental charge and to pay this VAT amount to the Slovene tax authorities. As Airbnb is not supplying the rental, it is the responsibility of the host to consider local VAT obligations of the rental charge.

For services received and charged for mediation or provision of advertising space on the Airbnb platform, rental providers, as recipients of such services are obliged to pay VAT in Slovenia at the general rate of 22% (subject to a reverse charge). As recipients of these services rental providers, must thus identify themselves in advance for VAT purposes even if the volume of their turnover is below the statutory threshold (below € 60,000) and are not entitled to deduct VAT ("small taxpayers").

### **Do I need to collect any VAT from guests if I am letting short-term accommodation in Slovenia?**

In general, individuals who make taxable supplies in Slovenia need to register for VAT and charge VAT on their supplies, once they meet the criteria for VAT registration.

Currently, in Slovenia, you are required to register for VAT if you supply services to the value of €60,000 in the preceding twelve months. As such, where you supply short term accommodation and you breach this threshold, you should register for VAT.

If you are an individual who is not resident in Slovenia, but your accommodation is located in Slovenia, then you should register for Slovene VAT, as the registration threshold of €60,000 does not apply to you.

Per 1 January 2025, a host residing in another EU Member State which rents out an accommodation located in Slovenia may under certain circumstances also apply the exemption for small businesses in Slovenia via the tax authorities in their own EU Member State. Specific eligibility requirements apply, so it is important to consult your tax advisor to determine whether you qualify for this scheme. For more information on the cross-border VAT exemption for small businesses we refer to [this website](#) provided by the European Commission.

We encourage you to consult a tax advisor if you need assistance in determining whether you need to register for and charge Slovene VAT.

For further guidance on registering for VAT, please see the Slovene tax authorities' [website](#).

### **VAT applies to me. How do I determine how much tax I need to collect from my guests?**

VAT rates differ per country and change periodically. We recommend you to check on a regular basis with the local tax authority to get the most up to date VAT rates for the country where you are required to pay VAT.

For example, at the date of issuance of this document, the Slovene VAT rate applicable to accommodation services is 9.5% in Slovenia, irrespective of the length of the guest's stay.

However, there are other VAT rates currently in force in Slovenia, so we recommend that you confirm with a local tax adviser the VAT rate applicable to your supplies.

### **VAT applies to me. How do I collect VAT from guests?**

If you determine that you need to charge VAT on the supplies that you make to guests, please keep in mind that you have to collect this VAT from your guests and report and remit this VAT on a periodic VAT return. In Slovenia a VAT return should be submitted on a monthly basis.

A VAT return for a month must be filed by the last working day of the subsequent month. The VAT filing process is carried out via the Slovene electronic tax system, e-Taxes. The VAT payment is required to be made on the same day that the VAT return is required to be filed.

Some formalities, such as issuing a receipt or an invoice to your guests, may be required. Please find more information on this [here](#) (within section 8 and 10). The rental provider must issue an invoice for the service he performs as a taxpayer, regardless of whether he is identified for VAT purposes or not. The rental provider is also subject to fiscal verification of issued invoices when they are "paid in cash".

For further guidance on filing returns, please see the Slovene tax authorities' [website](#).

Based on the VAT rules and regulations, the pricing for your supplies of accommodation to private individuals (B2C) should include the amount of VAT due on those supplies.

We recommend that you check your obligations in terms of pricing and the applicable invoice requirements with a local tax advisor.