

## 7.10 FISCAL VERIFICATION OF INVOICES

In Slovenia, since 1 January 2016, in accordance with the provisions of Article 4 of the *Act on Fiscal Verification of Invoices* (hereinafter referred to as ZDavPR), persons liable for fiscal verification of invoices have the following obligations:

1. 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. During the procedure, persons liable shall use the digital certificate for purposes of identification and for electronic signing in the procedure for verification of invoices.
3. Persons liable shall confirm invoices at the tax authority in accordance with this act and issue invoices with the unique identification invoice mark.
4. Before issuing of invoices persons liable shall submit data about all business premises, in which they issue invoices, to the tax authority.

The implementation of ZDavPR is defined in detail in the *Regulation on the implementation of the Act on fiscal verification of invoices* (hereinafter referred to as the Regulation).

ZDavPR and the Regulation impose some obligations on the persons liable for fiscal verification of invoices that need to be carried out before they start performing the verification of invoices. For this reason, before starting to use the cash register, the library must:

- adopt the internal document
- submit data about the business premises to the tax authority
- acquire the digital certificate
- update details on the persons employed in the library who issue invoices in the COBISS/Loan software module by adding their tax identification number
- provide printers for printing invoices that enable printing the QR code
- display the notice on the obligation to issue invoices and the obligation of buyers to accept and keep issued invoices

### 1. Adopting the internal document

In this document, the person liable prescribes rules for assigning sequence numbers of invoices, prepares a list of business premises and assigns marks to business premises. The internal document must be adopted before issuing invoices in cash operations. The person liable must submit the internal document in the supervision procedure upon request of the tax authority (therefore, there is no need to send it to FURS).

**Tip:**

The Regulation states that the mark of business premises and electronic devices should include at least 1 and up to 20 characters (letters a–z, A–Z and numbers 0–9). When defining the mark of business premises and the electronic cash register, the libraries must take into account the width of the slip for printing invoices. We recommend that, when adopting the internal document, the length of the mark of business premises and electronic devices is limited to up to 10 digits.

According to the Regulation, you can number the invoices in the following two ways:

- numbering by business premises
- numbering by electronic devices for issuing invoices

The sequence numbers of invoices must follow each other in the continuous sequence every business year according to the numbering method you selected.

**Numbering by business premises** means that one counter of the sequence numbers of the invoice will be used for all cash registers that a library uses in the business premises.

**Example:**

A library has three electronic devices (CASH1, CASH2, CASH3) for issuing invoices in the business premises PREMISES1. An electronic device for issuing invoices is an individual workstation to which a library employee is logged in to the COBISS/Loan software module. When the first invoice in the business premises on the cash register CASH1 is issued, the invoice number will be PREMISES1-CASH1-1. When the second invoice on the electronic device CASH2 is issued in the same business premises, the invoice number will be PREMISES1-CASH2-2. If the consecutive invoice is issued on the electronic device CASH1, the number will be PREMISES1-CASH1-3.

**Tip:**

We recommend that libraries select numbering by business premises, which is also a default value for the numbering method in the COBISS software. If a library selects numbering by electronic devices, before issuing the first invoice, the library must notify IZUM so that IZUM enables this numbering method by setting up a special parameter.

**Numbering by individual electronic device** means that a separate counter of running numbers is used for every cash register.

**Example:**

A library has three electronic devices (CASH1, CASH2, CASH3) for issuing invoices in the business premises PREMISES1. When the first invoice in the business premises on the cash register CASH1 is issued, the invoice number will be PREMISES1-CASH1. When the second invoice on the electronic

device CASH2 is issued in the same business premises, the invoice number will be PREMISES1-CASH2-1. If the consecutive invoice is issued on the electronic device CASH1, the invoice number will be PREMISES1-CASH1-2.



Note:

*If a library is not an independent institution, the numbering of invoices in a library must be adjusted to the method of numbering invoices that is defined in the internal document for the entire institution, of which the library is a part of.*

## 2. Submitting data on the business premises to the tax authority

Podatki o poslovnih prostorih zavezanca, ki jih je za namene izvajanja potrjevanja računov treba posredovati davčnemu organu (8. člen ZDavPR), so naslednji:

- taxable person's tax number
- business premises mark
- data on the business premises defined in the register of immovable property (number of cadastral community, number of the building and number of the part of the building)
- address of business premises
- type of business premises, if the taxable person issues invoices in a movable business premises (e.g. mobile library)
- date when submitted data becomes valid

The taxable person must submit the abovementioned data to the tax authority before starting to issue invoices. The data must be submitted for each business premise in which the library issues invoices. The data is submitted to the tax authority via the established electronic connection and must be signed with a digital certificate for invoice fiscal verification purposes.

For this purpose, the COBISS software was updated with the option of entering the required data for each business premise and sending the required data to FURS. The procedure for entering business premises and sending data to FURS is described in chapter 7.10.1.

## 3. Acquiring a digital certificate for invoice fiscal verification purposes (library)

For the purposes of fiscal verification and sending data on the business premises, the library must acquire the digital certificate with the purpose of use DavPotRac. The application for the certificate must be submitted by the library via the eDavki portal. The certificate must be collected via the portal for collecting digital certificates for invoice fiscal verification purposes. The certificate must be installed to all workstations at which invoices are issued.

## 4. Invoice content

In addition to the legally required data, defined by the regulations on value added tax and the taxing procedure, the invoice must also include the following data:

- time of issuing the invoice
- designation of individual issuing the invoice with the use of the electronic cash register
- unique identification invoice mark – EOR
- protective mark of the invoice issuer – ZOI (in text and graphic form)

For the purposes of fiscal verification and issuing of invoices, the invoice must consist of three parts:

- mark of business premises
- mark of the electronic device for issuing invoices
- sequence number of the invoice

#### 5. Tax number of the individual who issues the invoice

The law states that the tax number of the person issuing the invoice with the electronic device must be sent to FURS as part of the fiscal verification procedure. The person liable must link the mark of the person issuing the invoice with the tax number of that person. The data on the tax number of the person issuing the invoice is mandatory, which means that for every person in the library who settles debts and issues invoices, you must have the data on the tax number.

Due to this fact the central register of users has been updated with the option of entering the tax number. All library employees who work in the loan departments must update their data on the Training portal with their tax number. If the data on the tax number is not entered for the user account of the person who wishes to enter the settlement of debts of issue an invoice, that person will not be able to perform the procedure of entering the debts settlement or issuing an invoice.

#### 6. QR code display

As defined in Article 5 of the Regulation, the protective mark of the invoice issuer must be indicated on the invoice in word form and the form of a QR code, code PDF 417 or several barcodes of the type Code 128.



Note:

*The COBISS3/Loan software module only allows for the display of the protective mark of the invoice issuer only in form of a QR code out of all permitted options. This means that, for the purposes of invoice issuing, libraries must only use printers that support the printing of QR codes.*

Libraries that use the COBISS3/Loan software module and already print invoices can continue to use the same printers for printing invoices under the condition that the printers support the graphic printing mode.

#### 7. Displaying the notification on the obligation of issuing invoices and the customer's obligation to take and keep the issued invoice

Article 12 of ZDavPR states that the person liable must, on every electronic device for issuing invoices or another visible place put the notification on the obligation of issuing an invoice and handing it to the customer, and the customer's obligation to take and keep the invoice. The content and layout of the notice is precisely defined in Article 18 of the regulation and is published as Supplement III of the abovementioned regulation.



Note:

*Libraries that inform IZUM that they are not liable for fiscal verification of invoices can only enter non-cash payments outside the library. This means that they can only select the option of non-cash payments outside the library in the **Debts settlement** window. This settlement option is only intended for entering the debts settlement and any possible additional information on the debts settlement outside the library, but an invoice is not prepared.*

*These libraries also cannot cancel an invoice or issue credit or invoice copies as they do not perform cash operations.*

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### 7.10.1 Entering data on business premises

Entering and sending data on business premises for verification to the taxing authority is performed in the COBISS3 software module regardless of whether the library uses the COBISS3/Loan software module or the COBISS2/Loan software module. The data on the business premises is edited as part of the data on the home library. When the COBISS3 software is installed, the general data on the home library is copied from the COLIB database.



Note:

*To enter and edit data on the home library, the privilege ADM\_PARTNER – Partner data maintenance is required.*

The data on the business premises is entered by the library on the basis of an adopted internal document defining the list of business premises and their marks with an inventory of electronic devices that are used in the individual business premises for the issuing of invoices.

#### Procedure



1. In the list of classes of the COBISS3/Application Administration software module or the COBISS3/Loan software module, select the **Home library** class and double-click on it to load it to your workspace.
2. Select the method **Object / Edit** method.  
The **Home library** editor window will open.
3. Select the **Details** tab and then **Business premises**.
4. Click **New object**.  
The **Business premises** editor window will open.

## 5. Enter the data on the business premises.

- business premises mark

Due to the width of the invoice slip an up to 10-digit mark is recommended. The mark must not contain any fricatives or special symbols.

- for immovable business premises enter the immovable property's identification mark composed of the following three elements:
  - number of the cadastral community
  - number of the building
  - number of the part of the building
- for movable business premises also enter the address of the business premises composed of the following elements:
  - street
  - house number
  - addition to the house number (mandatory, if existing)
  - town
  - post office (city)
  - postcode

- type of business premises

The default value is *immovable business premises*, which indicates immovable business premises such as library premises within a building or part of a building. The remaining values (*A – movable object*, *B – object at a permanent location*, *C – individual electronic device for issuing invoices or pre-numbered invoice book*) indicate movable business premises. In the case of libraries, only a mobile library or lending kiosks are examples of movable business premises. If you wish to enter a mobile library as the movable business premises, select value *A – movable object*. According to Supplement II of the Regulation on the implementation of the Act on fiscal verification of invoices, vehicles or movable stands are listed as movable business premises. If you wish to enter a lending kiosk as the business premises, select *B – object at a permanent location*.

- under "Other (notes)" enter any notes related to the business premises
- in libraries with departments select one or several departments for which the data on the business premises applies
- enter the data on electronic devices (see chapter 7.10.3)

When sending data on business premises for verification to the taxing authority, you must enter the data on the electronic device and install the digital certificate at least for the electronic device from which you will send the data for verification. The data on the remaining electronic devices can also be entered later after the data on the business premises is already confirmed.

6. Save the data by clicking the **OK** button if you do not wish to send it to FURS straight away. If you wish to send in the data for verification immediately, click the **Send to FURS** button.

If some of the mandatory data on the business premises is missing, a warning will be displayed.

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### 7.10.2 Sending data on business premises to FURS for verification

The data for every business premise where invoices will be issued must be sent to the taxing authority (FURS), otherwise it will not be possible to issue invoices.

The data on the business premises is sent for verification by clicking the **Send to FURS** button. A warning will be displayed with the question if you are sure that you want to send the data on business premises for verification. If the answer is affirmative, after the data is successfully sent a message will be displayed saying that the data is verified; in the data on the business premises under **Info** tab a tick is automatically added next to "Verified (FURS)" and the current date is entered automatically under "Validity date". If one of the settings is missing (tax number of the home library or the user, certificate) a warning is displayed.

Once the data on the business premises is verified it can no longer be changed. If the data needs to be changed subsequently, click the **Change data** button. Until the changed data is sent to FURS for verification issuing invoices in those business premises will not be possible.



Note:

*Business premises cannot be deleted. When you stop issuing invoices at the business premises, they can be closed by clicking the **Close bus. Premises** button. The data on the closing of the business premises must be sent to FURS immediately. Issuing invoices in closed business premises is not possible; it is also not possible to enter other business premises with the same mark. However, it is possible to add the electronic device from the closed business premises to other business premises.*

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### 7.10.3 Entering data on electronic devices and installing the digital certificate

The data must be entered for all electronic devices (workstations) where invoices are issued. At the same time a digital certificate for invoice fiscal verification purposes must be installed to every electronic device on which invoices are issued.

**Tip:**

The free digital certificate for invoice fiscal verification purposes can be obtained by the library from FURS.

**Note:**

*After the certificate is installed the COBISS software only remembers the path to the certificate. This means that you have to save the certificate to the correct location first (the local computer or electronic device, online, etc.) and then install it to the electronic devices in COBISS3. The certificate must remain save at the same location after the installation.*

*If every user logs into their user account (profile) on the same electronic device, the certificate must be installed for every account (profile) on the electronic device separately.*

**Procedure**

1. In the **Business premises** window, click **New object** under "Electronic devices".

The **Electronic device** window will open.

2. Under "Electronic device mark", enter the mark of the electronic device as defined in the internal document.
3. Under "Computer name" the name of the computer that you work on will be entered automatically.

If you are entering data for another electronic device and not the one you are currently working on, delete the default computer name and enter another one.

**Tip:**

You have to find out the name of the computer on which you will perform the fiscal invoice verification procedures. There are several options to do this:

- select the About FURS option under the Help menu in the menu bar in COBISS3
- use the command CC3 in COBISS2
- in the Windows operation system:
  - Windows7 and Vista (<http://windows.microsoft.com/en-us/windows/find-computer-name#1TC=windows-7>)
  - Windows 8 and 10 (Control Panel\System and Security\System)

**Note:**

*It is not possible to enter two electronic devices with the same computer name unless the business premises that the electronic device belong to are closed.*

4. Install the digital certificate by clicking the **Install certificate** button.



A window will open in which you select the location. Once you enter the password a message on the successful installation will be displayed.



Note:

*When installing the digital certificate you must be logged into the electronic device to which you install the certificate.*

5. Save the data on the electronic device by clicking the **OK** button.
6. If you wish to use the electronic device for issuing invoices immediately, click the **Use** button.



Note:

*The data on the business premises must be confirmed before you activate the electronic device for issuing invoices by clicking the **Use** button.*

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### 7.10.4 About FURS

In order to help with entering electronic devices and establishing the reasons for problems with sending data to FURS it is possible to display some key information related to the settings. For this purpose, the **About FURS** method was added in the menu bar under the **Help** menu. Once you select the **About FURS** method, a window will open where the following data will be displayed:

- username
- login department
- certificate location
- certificate holder
- data on public FURS certificate
- FURS web address
- connection success with FURS
- computer name
- electronic device mark
- business premises mark
- description of errors (if any)
- tax number of liable person
- tax number of user – is it entered

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### 7.10.5 Testing the connection to the FURS information system

If you wish to check if a connection can be established to the FURS information system, use the **Invoice/Test connection to FURS** method. Based on the result, the corresponding message will be displayed.

## 7.10.6 Subsequent fiscal verification of invoices

*ZDavPR* defines the obligations of the person liable in *Articles 9* and *10* in case it is not possible to issue and invoice with EOR and in cases where the electronic device for issuing invoices does not work. In both cases, you have up to two working days or until the following working day after the causes for the delay were removed to send the data on the invoices to the taxing authority for verification.

Invoices that were not verified by FURS when the debts were settled are added to the unverified invoices and must be sent to FURS to be verified again as soon as possible. Invoices that were not verified by FURS will have the ZOI and QR code, but the EOR is missing.

When FURS successfully verifies the invoice for the first time a warning is displayed that there are unverified invoices in the queue. The warning is displayed as long as there is at least one unverified invoice in the queue.

### Procedure



1. Select the **Invoice** class and then the **Send unverified invoices to FURS** method.

A window will open with the list of unverified invoices.

2. Click the **Select all** button.

All invoices from the list will be sent to FURS for fiscal verification. A message will be displayed on the success of sending, and "EOR" and "Date EOR – subsequently" will be entered for the invoices.