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A Snapshot of Slovenia's Collaborative Economy

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Abstract

In Slovenia, the collaborative economy is in the early stages of development. The collaborative economy became a popular topic in 2015 when the government intensified its efforts to initiate a debate on legal reforms that would better accommodate foreign collaborative economy companies in Slovenia. While in 2016, the government was actively working on the topic and eager to start the discussions on legal reform in line with the European agenda for the collaborative economy since 2018, the issue has lost its momentum. After the Act Amending the Hospitality Act was

adopted, the government has slowed down its efforts to create a regulatory framework conducive to the needs of the collaborative economy. Nevertheless, the practice is becoming more and more common, with several sharing initiatives surfacing in the past few years. Most collaborative economy services are not yet subject to taxation and regulation, one of the most pressing questions that will have to be answered in Slovenia is how to regulate and tax the collaborative economy.

Keywords: Sharing Economy, Collaborative Economy, Slovenia, Airbnb, Uber

Introduction

The collaborative economy became a popular topic in Slovenia in 2015 when the government intensified its efforts to initiate a debate on legal reforms that would better accommodate foreign collaborative economy companies in Slovenia. While in 2016, the government was actively working on the topic and eager to start the discussions on legal reform in line with the European agenda for the collaborative economy since 2018, the issue has lost its momentum. After the Act Amending the Hospitality Act (2016) was adopted, the government has slowed down its efforts to create a regulatory framework conducive to the needs of the collaborative economy (Kerr, 2019).

Nevertheless, the practice is becoming more and more common, with several sharing initiatives surfacing in the past few years. Prevozi.org, for example, an online platform where private individuals offer a ride to strangers for a small amount fee, has been around for several years and is still extremely popular. Ljubljana municipality has, furthermore, in its efforts to reduce carbon dioxide emissions, established two environmentally-friendly collaborative economy initiatives, Avant2Go (Ljubljana municipality, n.d.a) and Bicike (LJ) (Ljubljana municipality, n.d.b). While Airbnb is rapidly growing in popularity, Uber is, due to an unwelcoming legal framework, not offering its services in Slovenia (yet).

Definition

The concept of the collaborative economy is not clearly defined in Slovenia. This question was discussed at a conference entitled “Collaborative Economy: How to Achieve an Acceptable Model?” organized by the Slovenian office of the European Commission and the Ministry of Public Administration in cooperation with the Slovenian Press Agency that took place in March 2017 in Ljubljana (Ministry for Public Administration 2017). Two Slovenian panellists, Marko Grobelnik, Slovenia’s digital champion at the European Commission (EC) and Janja Hojnik, Associate professor of law at the Law Faculty of the University of Maribor, referred to the definition of the collaborative economy formulated by the EC in the June 2016 Communication titled “A European agenda for the collaborative economy.” The Communication (European Commission 2016) stipulated “(...) business models where activities are facilitated by collaborative platforms that create an open marketplace for the temporary usage of goods or services often provided by private individuals. The collaborative economy involves three categories of actors: (i) service providers who share assets, resources, time and/or skills—these can be private individuals offering services on an occasional basis (“peers”) or service providers acting in their professional capacity (“professional services providers”); (ii) users of these; and (iii) intermediaries that connect—via an online platform—providers with users and that facilitate transactions between them

(“collaborative platforms”). Collaborative economy transactions generally do not involve a change of ownership and can be carried out for-profit or not-for-profit.” One of the panellists, Ms Tea Jarc from Mladi plus Union Association, was critical of the term “sharing” or “collaborative” economy, stating that, since in reality, no actual sharing takes place, “platform economy” or “economy on-demand” would be a more suited term. Dr Janja Hojnik pointed out that there are too many varieties of the “sharing economy” to create a single definition, as there is a huge difference between non-profit services such as Couchsurfing and those, whose business model is directed towards profit (e.g., Uber). However, dr. Hojnik found the above-mentioned European Commission definition to be a good starting point. Similarly, the government working group on the collaborative economy does not have a unified opinion on how the collaborative economy should be defined and how the issues that arise from it should be legally dealt with in Slovenia (Kralj 2017).

As elsewhere in the EU, in Slovenia, the term “sharing economy” (in Slovenian “delitvena ekonomija”) is interchangeably used with the term “collaborative economy” (in Slovenian “sodelovalna ekonomija”). While the former has been used frequently at the birth of the phenomenon, since 2016, the latter has prevailed. Rok Kralj, the author of the first book on the collaborative economy in Slovenia in 2013, defines the term “delitvena ekonomija” as “a common notion for diverse socio-economic models at the local, national and global level which allow everyone easy access to goods and services when they need them, without having to necessarily buy them or become their owner (Kralj 2017).

Key Questions

The central question that remains unanswered is how to comprehensively regulate the field of the collaborative economy while also keeping in mind the need to protect the worker, the consumer as well as the state. The Slovenian government is aware of the fact that in several cities worldwide, due to the fact that a number of people have been buying properties with the sole purpose of renting them out on Airbnb, residents are struggling to afford rent in the city centres and have thus been pushed to the periphery. Consequently, the government is aware of the need for regulation as well as the importance of understanding new economic models before they can be regulated while also taking into account the fact that it is important not to excessively regulate and stifle them.

In light of the changing nature of work today, a question that likewise arises is how to ensure economic, social, and legal security to workers in the collaborative economy and who will be the stakeholders in the social dialogue with the government (STA science 2019).

Another relevant issue associated with the collaborative economy is the need to transform our economic model from linear to circular, in which resources are reused, recycled, and remanufactured. There is thus a need to figure out what systemic approach and what partnership is required for such a transformation and the role that the collaborative economy can play in it.

Examples

As elsewhere, the main two types of the collaborative economy in Slovenia are the non-profit and the for-profit model. A for-profit platform for sharing electric cars was established in July 2016, with the support of the Ljubljana municipality and under the auspices of the Minister of Public Administration for the Republic of Slovenia. The company Avant2Go uses electric vehicles through a car-sharing model that started with 30 cars with the goal of expanding their network of cars to 500 in a few years.

Slovenia, which is one of the first countries in the world to use electric vehicles in the state administration through the model of car-sharing, is also one of the countries with the highest number of cars per capita, with over 600 cars per 1,000 people and over 1.2 million registered vehicles. With up to 95% of cars being parked all the time, the model of car-sharing should improve their efficiency and change the current understanding of vehicle ownership (Emerging Europe 2017).

The Ministry of Infrastructure has prepared a strategy and an action plan to promote the use of alternative fuels, which also includes measures to further promote e-mobility. The model of car-sharing represents a significant potential to expand the network throughout the country, thus promoting the concept of e-mobility, especially in urban centres. Avant2Go vehicles are technologically advanced, with no emissions of greenhouse gasses. By implementing this project, the state administration wants to bring the user experience of sharing electric vehicles closer to a wider range of citizens and decision-makers as well as accelerate Slovenia's development. In 2012, a car-sharing platform Posodiavto.si was established, which was an online platform with a low monthly subscription where individuals who want to hire cars and those that are prepared to rent them meet. According to its creators, their primary goal was community building, not profit. The model, which is not operating anymore, was not turning a massive profit. However, since it was still not completely free, it belonged somewhere in the middle of the two extremes (for-profit and not-for-profit).

“Loopy Slovenia” circular bus service enables one to ride across Slovenia in two separate loops. At each stop, you can spend approximately 2 hours and see the sights before continuing your loop towards Ljubljana. It can be very difficult for a visitor to use public transport to travel in Slovenia, so the bus service was created as a transport solution to take visitors around the country, stopping at the main tourists' spots on the way practically free of charge.

Project APPLAUSE (1.11.2017–31.10.2020): The Case of Innovative Wood Products in Centre of Reuse

Addresses unsolved questions with regard to invasive alien plant species in terms of the zero waste approach and circular economy. At present, plants are composted or incinerated, and with the pilot project for processing plants into paper at a semi-industrial level, it has been proved that they can be utilised for other useful purposes. The proposed system of managing invasive foreign plants is based on education and cooperation with the citizens of Ljubljana and three principles of operation: “Do-it-yourself,” “Process with us,” and “Bring to the collection centre.”

Invasive Alien Plant Species (IAPS) are one of the biggest challenges in European ecosystems. They displace local vegetation, destroy agricultural land and cause damage to the European economy in billions of euros every year. Many of them are daily removed and mainly burned. The Applause project addresses unsolved questions regarding invasive alien species in terms of the zero-waste approach and circular

economy. By recognising the potential of IAPS, Applause aims to introduce sustainable production processes for transforming the biomass of collected plants into useful products made of wood and paper. One of the biggest challenges is to develop a successful and trustworthy circular economy model, finding a new use for all parts of collected IAPS and upcycling the residual materials. The project addresses the widest possible circle of stakeholders: kindergartens, schools, pupils, students, households, property owners, companies, tourists, professional organizations (Plavčak et al. 2019).

Donar Chairs Manufacturing Company

Rethinking our philosophy of socially responsible, sustainable design; they have created a simple but unique chair made of recycled Felt (60% recycled PP bottles and 40% non-woven textile). Two pieces are linked with straps and can be combined in compositions of various lengths or stored in vertical stacks. Re-inventing the flexibility of Felt and its ergonomics by using just heat and pressure, Donar achieved comfortable seating by adapting the shape to the human body. Donar brings together its own knowledge and design in order to manufacture perfect chairs in which the human body does not feel the stress of prolonged sitting. It swears with ergonomic solutions and high-quality manufacturing practices. Donar's mission is green, sustainable development, and it is well-aware of the environmental impact of materials. Products must have a long life, although Donar recycles chairs, which are then sold at much lower prices (Spirit Slovenia 2017).

Melu Company Internal Doors VINO

The joinery MELU follows a sustainable policy. Care for quality already starts in grow phase-high-quality product has to be made of a healthy tree. In the context of environmental production MELU implemented a closed production system in the frame of which they eliminate waste by producing sub-products-briquettes and pellets for heating.

Joinery MELU uses only natural materials; also, adhesives and colours are water-based. The internal doors of VINO are built from French oak wine barrels, which lend the product a special touch. The doors are made entirely from solid wood, brushed and oiled and therefore safe, as well as human and environmentally-friendly. With their contemporary design and superior quality, they are able to meet the highest expectations of modern living.

On the other end of the spectrum are non-profit initiatives, such as "Slovenia's first Library of Things." Borrowing items not used regularly by a single person is an innovative approach to confronting the economic crisis since it enables individuals to use items, they might otherwise not be able to afford. As well as reducing financial costs, the "sharing economy" is saving space and fostering social capital at the neighbourhood level (space offers opportunities for socializing and cooperation not only through coincidental run-ins but also through hosting various events).

A number of not-for-profit initiatives based on the concept of exchange have been set up as well; two representative examples are "Izmenjevalnica" (clothes swap initiative) and "Zelemenjava" (exchange of seeds and surplus products from the garden). In these two cases, there is no real online platform where the exchange would take place—an online presence merely serves the purpose of advertising the initiative and the exchange events that take place.

During the European Capital of Culture (ECC) in the program context of the Urban Furrows and in cooperation with the inhabitants of Maribor, the idea of the first community garden in Slovenia was raised. The project Common urban ECO garden (Smart City Maribor initiative 2019) continues to evolve primarily through the voluntary work of people and, as such is one of the sustainability impacts of the ECC. For the implementation of the project, the gardeners founded the Urban Eco Garden Association, which has received from the city municipality a rent for a symbolic price and has, on the other hand, committed to collectively maintain and care for the entire area of gardens.

Context

In the past few years, two working groups, comprised of government officials from various ministries, have been established and have started working on legal reforms that would secure a legal framework for the labour, tax, and consumer protection aspects of the collaborative economy (Ministry of Economic Development and Technology 2017). The first working group, set up in September 2015, was unsuccessful, leading to stricter controls over the accommodation providers. The second group, led by the Ministry of Economic Development and Technology and established in November 2016, has a wider scope of activities. The group has been examining existing rules in all aspects relevant to collaborative economy and plans to propose legal reforms to allow all service providers a framework within which they can carry out their activities legally (Ministry of Economic Development and Technology 2017). The working group has been taking into account the need to separate non-profit and for-profit services as well as professional and temporary provision of services, ensure consumer protection and the protection of rights of employees and of self-employed individuals, as well as the need to define contractual obligations that might arise between users and service providers (Ministry of Economic Development and Technology 2017).

Kerr (2019) from the Ministry of Economic Development and Technology reports that the government has focused predominantly on temporary accommodation rental and transport of passengers since these two areas are by far the most extensive in terms of market share in the context of the collaborative economy. Furthermore, these two topics raise the most concerns in regard to possible legal violations by service providers regarding tax evasion and labour law infringements. The government's activity to accommodate a collaborative economy in Slovenia thus resulted in two legal reform initiatives. The first one is the Act Amending the Hospitality Act (2016), which was adopted on July 16th, 2016. The current legal framework allows individuals to rent out accommodation through Airbnb only if they are doing so occasionally, not more than five months a year and offering a maximum of fifteen beds. These individuals must register as property owners (*sobodajalec*) in the Business Register of Slovenia. Service providers may also choose to conduct their services as independent entrepreneurs (*samostojni podjetnik*) or through a legal entity or association in line with the Companies Act (2006), in which case their business must be registered to operate as a hospitality business (*Pravni SOS* 2017). The taxation is comparable to all other traditional accommodation providers (Gole 2017), and the fine for illegal renting out of rooms for tourism purposes is between 400 and 30,000 EUR (Financial Administration of Republic of Slovenia 2017). According to the Minister of Economic Development and Technology, the above-mentioned Companies Act is a suitable framework for

renting out rooms. However, the Housing Act (2003), which is in the jurisdiction of the Ministry for Environment, is deemed problematic as it requires the person who is renting out accommodation to obtain consent from 75% of the condominium owners beforehand, aside from a number of other demands that must be fulfilled. Korenč, a consultant for accommodation renting, reports that almost none of the accommodation providers are able to fulfil all of the demands, which leads to almost 80% of service providers operating in the legal grey zone. The Ministry for Environment has not been inclined to lower the number of required consents in the past few years, meaning that legal reform will most likely not occur in the near future (Hreščak 2018).

The second focus point of the Slovenian Government when it comes to the collaborative economy is transport. A good example of sharing of underutilized means or services in the field of transport that exists in Slovenia is the online platform prevozi.org (n.d.), which links individuals who offer and seek long-distance transportation with reimbursement by other passengers determined by the driver (Vlačič and Pavliha 2018). The platform is unproblematic from a legal regulation point of view since the website does not charge a commission to its users, nor does it have any influence or control over the service providers and is therefore carrying out a non-profit activity. The opposite is true for a platform such as Uber, which would be compelled to comply with the Road Transport Act (2006) if it was to operate in Slovenia. The Act, however, effectively makes it impossible for Uber to operate as it does not allow for new forms of passenger transport (Poles 2018). Since occasional transport is only reserved for a predetermined group of passengers, Uber drivers could only offer their services in line with the provisions that regulate taxi drivers. According to these provisions, Uber drivers would have to properly mark their vehicles (Act Amending the Road Transport Act 2019), require a licence from the municipality (in case the municipality would have introduced permits), a licence for auto-taxi transport at the national level and would also have to use a taximeter (Road Transport Act 2006) which is not in line with Uber's business concept. Since, in the case of Uber and other similar initiatives, the price of the transport is arranged ahead, the demand for extra protection in the form of a taximeter is unnecessary (Act Amending the Road Transport Act 2019).

Due to these legal obstacles, The Ministry of Infrastructure drafted the Act Amending the Road Transport Act (2019) that aims to include new forms of the collaborative economy in the area of passenger transport and introduces a new form of passenger transport ("car and driver hire") (Ministry of Infrastructure 2018). The Act, among other things, also reduces the administrative barriers for the operation of taxi services which would make it easier for them to compete with new forms of passenger transport. It has, however, not been adopted yet. According to Kerr (2019), the government has lately been prioritising other issues.

In March 2018, the Parliament considered the proposal for the Act on the Functioning of Online Platforms of the Collaborative Economy (2018); however, the procedure came to a halt due to the end of the term of the Parliament and has not continued since. If the debates will continue and the law is adopted, Slovenia will be one of the first EU Member States with a comprehensive regulatory framework for the collaborative economy business models (Poles 2018).

In the past year, the work of the interdepartmental working group on the collaborative economy and the regulatory activities of the government have come to a stall (Kerr 2019). On the other hand, Slovenians appear to have a positive attitude towards the collaborative economy. According to Kralj (2013), in 2013, almost 60% of respondents were interested in joining organized forms of sharing, 36.8% were open to the

possibility, and only 4% were not interested. The positive disposition towards collaborative economy was likewise confirmed in a study conducted in 2018 by Fir (2018).

Developments

The circular economy is one of Slovenia's strategic development priorities. It is closely tied to the Sustainable Development Goals (SDGs) and included in key national documents such as “A Vision for Slovenia in 2050,” “Slovenian Development Strategy 2030,” as well as in “Slovenia's Smart Specialisation Strategy.” The strategy's main goal is to improve the quality of life for everyone. Priority areas within the wider framework of natural resources: food system, forest-based value, manufacturing, and mobility (Godina Košir 2018).

The transition from linear to circular models in companies can take many forms, such as:

- Circular (Eco) Design—designing products in a modular way, facilitating repairs, maintenance, modifications, restoration, dismantling, recycling, etc.
- Transitioning from products to services—the consumer becomes a user and pays for a service, while the ownership of the product remains with the manufacturer, enabling them to focus on more durable, longer-lasting products at a higher cost, with a longer life and designed according to the principles of circular design, so that the materials used can be employed as efficiently as possible, reducing the material costs and price risks.
- Industrial symbiosis—various stakeholders exchange between one another materials/raw materials that were once declared to be waste. This means that the number of waste decreases while the practical value of the materials increases.
- Closing energy loops—the energy surplus of one economic subject can be used as energy input by another, or perhaps it can be advantageously used within the same company. In this way, the effectiveness of energy use is greatly increased, the costs go down, and the negative effects on the environment are decreased.
- Waste management systems and waste-to-energy as an important part of the circular economy (Malinauskaite et al. 2017).

Issues

An issue in regard to the development of the collaborative economy in Slovenia is that top-down strategies have not been particularly enabling existing bottom-up initiatives. As mentioned above, due to intricate legal demands that must be fulfilled by property owners if they want to rent out their rooms through Airbnb, in 2017, around 80% of accommodation providers in the capital avoided paying taxes and rented out accommodation illegally (Habjanič 2017). Korenč reports the same number for 2018 (Hreščak 2018).

The Ministry of Economic Development and Technology strongly believes that it is important to level the playing field between regular providers of services and those who

offer them on a temporary basis, such as, for example, Uber drivers. However, in practice, there has been a halt in the activities of the government in the past year (Kerr 2019).

The most pertinent issue thus remains the above-mentioned Housing Act as well as the stalled progress on the amendments to the Road Transport Act and the newly proposed Act on the Functioning of Online Platforms of the Collaborative Economy.

Looking at the bigger picture, the Slovenian government, like others around the world, will have to give serious thought to the disruption and the consequences that major for-profit platforms are causing to their economies, labour markets and the environment. As has been pointed out, platforms such as Uber are far from collaborative as their (primary) goal is not an exchange of services between individuals but making a profit for the company's shareholders. It is thus of critical importance for researchers to make a deliberate stance on the importance of adequately labelling these platforms.

Other Major Players

University Research

- The roadmap towards the circular economy in Slovenia. Ministry of the environment and the spatial planning of the Republic of Slovenia.

The roadmap shows the way; it opens up a space for debate and for more detailed definitions of priority areas and activities, which, if given appropriate support, transdisciplinary collaboration, and suitable regulations, will draw the circular maps of our country and our planet (Godina Košir 2018).

Keywords: Circular economy, Slovenia, vision, circular economy, Slovenian Development Strategy 2030, smart specialisation

- Potentials of implementing circular economy in Slovenia.

The circular economy is a new model of the economy, which was created in response to the linear model of the economy. The massive depletion of resources for the production of products which at the end of their life cycle become waste no longer correspond to the needs of companies in the globalised world. In Slovenia, the circular economy is among the strategic development priorities. The transition from linear to circular economy is not a choice but a necessity. One of the opportunities for Slovenia is collecting and recycling for reducing dependence on imported materials and retaining value in the domestic economy (Ojsteršek 2018).

Keywords: Circular economy, limited resources, reuse, changing application patterns, efficient use of resources, recycling

- An analysis of the possibilities for the implementation of the circular economy principle in Slovenia (Bernat 2016)

Keywords: Slovenia, economic development, sustainable development, renewable energy resources, recycling, environmental protection, raw materials, waste material, trends, futurology

- Circular economy: a developmental model for reducing environmental impacts and improving competitiveness and wellbeing (Kržnik 2016)

Keywords: Slovenia, EU, China, economic development, economic growth, models, sustainable development, environmental protection, production, consumption, efficiency, measurements

- The principles of circular economy in the health care sector (Kogelj 2016)

Keywords: circular economy, sustainable development, environmental protection, recycling, waste material, case study, health services, Slovenia.

Unions or Organizations Looking at Worker Concerns, Commercial Lobbying Groups, and Membership Organizations

- Circular change: A private non-profit organization with a strong international network serving as the best entry point for circular economy projects across Europe (Circular change 2019).
- Project Retrace: A Systemic Approach for Regions Transitioning towards a Circular Economy.

RETRACE aims at promoting systemic design as a method allowing local and regional policies to move towards a circular economy when waste from one productive process becomes input in another, preventing waste from being released into the environment. RETRACE addresses the EU challenge of transitioning towards a circular economy following the priorities set up by the “Flagship Initiative for a Resource-efficient Europe” for a shift towards a resource-efficient, low-carbon economy to achieve sustainable growth as enshrined in Europe 2020 strategy and the EC Communication “Towards a circular economy: A zero waste programme for Europe” (Retrace 2019).

- Portal: CelCycle: Potential of local renewable sources: Wood biomass, green residuals, annual plants, exotic invasive plant species, and biomass waste are a rich source of raw materials—a chance to significantly reduce imports and use of fossil-based entities (CelCycle 2019).
- Centre of Energy Efficient Solutions CER: Challenges and opportunities for a low-carbon economy.

CER realises its vision by promoting tools for accelerating the green economy and green technologies (innovations, business models, finance, regulatory environment, taxes, incentives, impact measurement); cooperation, networking, openness, distribution in the development of green technologies (networking between different sectors, industries, actors, competitors, and partners); raising awareness of the positive, multiplier effects of the green economy (health, knowledge, education, green jobs, equity, raising GDP, security, the future); promotion of Slovenian knowledge, scientific achievements, technological breakthroughs in the field of green technologies and global networking and internationalization (Centre of Energy Efficient Solutions 2020).

Future Directions of Research

Seeing that globally most collaborative economy services are not yet subject to taxation and regulation, one of the most pressing questions that will have to be answered, not just in Slovenia but also elsewhere in the world, is how to regulate and tax the collaborative economy. This issue is particularly pertinent if there will be the

continuous interest of the Slovenian government for Uber or other major platforms to enter the Slovenian market. The question is just how much regulation is ideal for boosting the sharing economy as well as mitigate its (potentially negative) collateral effects. When it comes to regulation and taxation, a distinction will have to be made between individuals who at times rent out their apartment to tourists through Airbnb to, for example, ease the burden of repaying their bank loans and between those who buy an apartment with the sole purpose of renting it out through Airbnb. While the first individual clearly fits under the sharing economy umbrella and should be allowed to do so without heavy regulation for a limited number of days per year, the latter is running a business like any other and should thus pay appropriate taxes, obtain permission from the neighbours and so forth (Pikon 2019). Since it seems that there are more and more individuals that fit under the second category in Slovenia (Pikon 2019), up to date research looking into the motivation of people for using the platform would be welcome.

Another relevant issue that needs to be addressed is the extensive amount of data on users and on providers gathered by the platforms (Narasimhan, Papatla, Jiang et al. 2018) that are becoming more and more visible as data market players. Companies tout the importance of access to data as a resource in the continuous growth of products and services. However, the lack of transparency and the potential of market power aggregation (Richter and Slowinski 2019) are issues that must be examined more closely and discussed at the policy level.

Summary

The circular economy is one of Slovenia's strategic development priorities. It is closely tied to the Sustainable Development Goals (SDGs) and included in key national documents. The strategy's main goal is to improve the quality of life for everyone. Priority areas within the wider framework of natural resources: food system, forest-based value, manufacturing, and mobility (Godina Košir 2018). The transition from linear to circular models in companies can take many forms.

Opportunities of the collaborative economy arise in various areas. Firstly, collaborative platforms provide individuals with the opportunity to share their assets or time, followed by obtaining income in a more flexible manner than through regular employment. Further on, services rendered through collaborative platforms create new choices for consumers and increase market competition, all leading to an improvement in the quality of services offered by the traditional provider. Finally, collaborative platforms may also yield positive outcomes for the government (Miklolič et al. 2017). As most of the collaborative economy transactions are processed digitally and online, they are not only traceable but also provide an opportunity for more effective collection of taxes and other dues, provided that collaboration between the authorities and platforms is ensured.

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Lopy Slovenia: <http://loopyslovenia.com>

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