

## Slovenia Dispute Resolution Profile

(Last updated: 5 November 2020)

### General Information

- **Slovenia tax treaties are available at:**

The list of tax treaties, including the number of relevant Official Gazette of the Republic of Slovenia in which they were published, is available on the following website of the Ministry of Finance:

<https://www.gov.si/drzavni-organi/ministrstva/ministrstvo-za-finance/o-ministrstvu/direktorat-za-sistem-davcnih-carinskih-in-drugih-javnih-prihodkov/seznam-veljavnih-konvencij-o-izogibanju-dvojnega-obdavcevanja-dohodka-in-premozenja/>

Official Gazettes of the Republic of Slovenia are available on the following website:  
<https://www.uradni-list.si/>

- **MAP requests should be made to:**

- **For attribution/allocation MAP cases (TP cases):**

Financial Administration of the Republic of Slovenia  
General Financial Office  
Tax Department  
Division for International Taxation and Exchange of Information  
Šmartinska cesta 55, 1000 Ljubljana, Slovenia  
Phone: +386 1/478 38 00 / Fax: +386 1/478 3900 / E-mail: [gfu.fu@gov.si](mailto:gfu.fu@gov.si)

- **For any other MAP cases:**

Republic of Slovenia  
Ministry of Finance  
Directorate for the System of Tax, Customs and Other Public Finance Revenues  
Department for the System of Income and Property Taxation

Župančičeva 3, 1001 Ljubljana, Slovenia | Phone: (+386) 1/369 6710 | Fax: (+386) 1/369 6719 | E-mail: [gp.mf@gov.si](mailto:gp.mf@gov.si)

- **APA requests should be made to:**

Financial Administration of the Republic of Slovenia

General Financial Office, Supervision Department, Financial Supervision Division, Transfer Pricing Unit

Šmartinska 55, 1000 Ljubljana, Slovenia | Phone: (+386) 1/478 3800 H.C. | Fax: (+386) 1/478 3900 / E-mail: [gfu.fu@gov.si](mailto:gfu.fu@gov.si)

| s/n                           |   | Response                 | Detailed explanation  | Where publicly available information and guidance can be found   |
|-------------------------------|---|--------------------------|---|--|
| <b>A. Preventing Disputes</b> |   |                          |   |  |
| 1.                            | Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published? | See detailed explanation | Such agreements may be published where they provide guidance and may be useful to prevent future disputes, and where such publication is agreed by competent authorities.   | On the website of the Ministry of Finance of the Republic of Slovenia <a href="http://www.mf.gov.si/">http://www.mf.gov.si/</a> , or the website of the Financial Administration of the Republic of Slovenia <a href="http://www.fu.gov.si/">http://www.fu.gov.si/</a> |
| 2.                            | Are bilateral APA programmes implemented?<br>If yes:  | Yes                      | -   | -  |
| a.                            | <ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>   | See detailed explanation | APA can be applied to tax years ending prior to the first year of APA application in accordance with domestic legislation (general rules on the amendment of tax returns) under the condition of the taxpayer's and the competent authorities' consent. | -  |
| b.                            | <ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>   | See detailed explanation | The request for an APA should be filed prior to the transactions (entered into between associated enterprises under review in the APA application) take place.  | -  |
| c.                            | <ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's</li> </ul>                                    | Yes                      | -   | Such rules, guidelines and procedures are part of the Rules on the implementation of the Tax Procedure Act:<br><a href="http://www.pisrs.si/Pis.web/pregle_dPredpisa?id=PRAV7927">http://www.pisrs.si/Pis.web/pregle_dPredpisa?id=PRAV7927</a>                         |

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|-----|---|----------|---|---|
|     | request for bilateral APA assistance, publicly available?   |          |   | Additional information on APAs is available on the website of the Financial Administration of the Republic of Slovenia: <a href="https://www.fu.gov.si/en/taxes_and_other_duties/work_with_us/advance_pricing_arrangement_apa/">https://www.fu.gov.si/en/taxes_and_other_duties/work_with_us/advance_pricing_arrangement_apa/</a> |
| d.  | <ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>  | Yes      | Generally: EUR 15 000<br>Extension of the application of APA: EUR 7500<br>In case of non-conclusion of an APA for reasons not due to the taxpayer EUR 5000 is refunded to the taxpayer. | -   |
| e.  | <ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>   | Yes      | Slovenia contributes to statistics published by the EU Joint Transfer Pricing Forum.  | -   |
| 3.  | Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties? | Yes      | Periodically and according to the relevance of the topic covered.   | -   |
| 4.  | Is other information available on preventing tax treaty-related disputes?   | No       | -   | -   |

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).)

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

| s/n                                      |   | Response                 | Detailed explanation   | Where publicly available information and guidance can be found |
|--|---|--------------------------|--|--|
| <b>B. Availability and Access to MAP</b> |   |                          |  |  |
| 5.                                       | Are transfer pricing cases covered within the scope of MAP?   | See detailed explanation | Taxpayer may present a case relating to transfer pricing. Slovenia can provide for a corresponding adjustment where the relevant tax treaty includes paragraph 2 of Article 9.   | -  |
| 6.                                       | Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?                            | Yes                      | -  | -  |
| 7.                                       | Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?                          | See detailed explanation | Taxpayer may present a case relating to the application of domestic anti-abuse provision. However, the case will not move to the second, bilateral stage, if the application of domestic anti-abuse provision is in line with relevant tax treaty. | -  |
| 8.                                       | Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP? | See detailed explanation | Slovene domestic law does not enable audit settlement between the tax authority and the taxpayer.  | -  |
| 9.                                       | Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?        | Yes                      | -  | -  |

| s/n |   | Response                 | Detailed explanation   | Where publicly available information and guidance can be found  |
|-----|---|--------------------------|--|---|
| 10. | Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?   | No                       | -  | -   |
| 11. | Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction? | Yes                      | -  | -   |
| 12. | Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?       | See detailed explanation | Taxpayers can request MAP assistance in cases where the issue under dispute has already been decided via the administrative remedies provided by the Slovene domestic law. However, under Slovene constitutional system court decisions are binding (i.e. the tax administration and the competent authority are bound by the decision of the domestic court) and the mutual agreement which differs from the court decision could not be implemented. Therefore, Slovene competent authority could not provide relief through MAP, if the resulting agreement would deviate from domestic court decision made in the relevant case. | -   |
| 13. | Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in  | Yes                      | -  | Guidance on the access and the use of MAP is available on the website of the Ministry of Finance of the Republic of Slovenia: |

| s/n |  | Response                 | Detailed explanation  | Where publicly available information and guidance can be found  |
|-----|--|--------------------------|---|---|
|     | a taxpayer's request for MAP assistance, publicly available? |                          |   | <a href="https://www.gov.si/assets/ministrstva/MF/Davcni-direktorat/DOKUMENTI/Postopek-skupnega-dogovarjanja-po-mednarodnih-pogodbah-o-izogibanju-dvojnega-obdavcevanja.pdf">https://www.gov.si/assets/ministrstva/MF/Davcni-direktorat/DOKUMENTI/Postopek-skupnega-dogovarjanja-po-mednarodnih-pogodbah-o-izogibanju-dvojnega-obdavcevanja.pdf</a> |
| 14. | Are there specific timeline for the filing of a MAP request? | See detailed explanation | <p>In general, the timeline for the filing of a MAP request follows the timeline in the relevant tax treaty provisions. Where the tax treaty does not provide the timeline for filing of a MAP request, Slovenian domestic law includes a provision on such timeline. According to the provision, a MAP request may be filed within three years of the submission of the self-assessment tax return, tax return in the tax audit procedure, or service of the tax assessment decision, however, a request may also be filed before those actions, if a taxable person could demonstrate earlier that taxation not in accordance with the provisions of the tax treaty is probable. The provision clarifies the meaning of the phrase “the first notification of the action resulting in taxation not in accordance with the provisions of the tax treaty”, in the context of Slovenian domestic law, and ensures that Slovenia’s competent authority will allow taxpayers to submit a MAP request within a period of no less than three years from the first notification of the action resulting in taxation not</p> | -   |

| s/n |  | Response                 | Detailed explanation  | Where publicly available information and guidance can be found |
|-----|--|--------------------------|---|--|
|     |  |                          | in accordance with the provisions of the relevant tax treaty.                       |  |
| 15. | Are guidance on multilateral MAPs publicly available?                            | No                       | -   | -  |
| 16. | Are tax collection procedures suspended during the period a MAP case is pending? | See detailed explanation | Tax collection procedures may be suspended during the period a MAP case is pending. | -  |
| 17. | Are there any fees charged to taxpayers for a MAP request?                       | No                       | -   | -  |
| 18. | Is there any other information available on availability and access to MAP?      | No                       | -   | -  |

| s/n                               |   | Response | Detailed explanation                               | Where publicly available information and guidance can be found   |
|-----------------------------------|---|----------|--|--|
| <b>C. Resolution of MAP Cases</b> |   |          |  |  |
| 19.                               | Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?                        | Yes      | See the guidance on the access and the use of MAP. | Guidance on the access and the use of MAP is available on the website of the Ministry of Finance of the Republic of Slovenia:<br><br><a href="https://www.gov.si/assets/ministrstva/MF/Davcni-direktorat/DOKUMENTI/Postopek-skupnega-dogovarjanja-po-mednarodnih-pogodbah-o-izogibanju-dvojnega-obdavcevanja.pdf">https://www.gov.si/assets/ministrstva/MF/Davcni-direktorat/DOKUMENTI/Postopek-skupnega-dogovarjanja-po-mednarodnih-pogodbah-o-izogibanju-dvojnega-obdavcevanja.pdf</a> |
| 20.                               | Are statistics relating to the time taken to resolve MAP cases publicly available?  | No       | -  | -  |
| 21.                               | Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?   | No       | -  | -  |
| 22.                               | Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation? | No       | -  | -  |
| 23.                               | Is MAP arbitration a mechanism currently available for the resolution of tax treaty   | Yes      | -  | -  |

| s/n |   | Response | Detailed explanation                               | Where publicly available information and guidance can be found  |
|-----|---|----------|--|---|
|     | related disputes in any of your tax treaties?<br>If not:  |          |  |   |
| a.  | <ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>  | -        | -  | -   |
| b.  | <ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>  | -        | -  | -   |
| 24. | <p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>  | Yes      | See the guidance on the access and the use of MAP. | <p>Guidance on the access and the use of MAP is available on the website of the Ministry of Finance of the Republic of Slovenia:</p> <p><a href="https://www.gov.si/assets/ministrstva/MF/Davcni-direktorat/DOKUMENTI/Postopek-skupnega-dogovarjanja-po-mednarodnih-pogodbah-o-izogibanju-dvojnega-obdavcevanja.pdf">https://www.gov.si/assets/ministrstva/MF/Davcni-direktorat/DOKUMENTI/Postopek-skupnega-dogovarjanja-po-mednarodnih-pogodbah-o-izogibanju-dvojnega-obdavcevanja.pdf</a></p> |
| a.  | <ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul> | Yes      | -  | -   |

| s/n |  | Response                 | Detailed explanation  | Where publicly available information and guidance can be found |
|-----|--|--------------------------|---|--|
| 25. | Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?  | See detailed explanation | In general yes. But each request is dealt with on a case-by-case basis. | -  |
| 26. | Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)? | No                       | -   | -  |
| 27. | Is there any other information available on resolution of MAP cases?   | No                       | -   | -  |

| s/n  |  | Response                 | Detailed explanation  | Where publicly available information and guidance can be found   |
|--|--|--------------------------|---|--|
| <b>D. Implementation of MAP Agreements</b> |  |                          |   |  |
| 28.  | Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?   | See detailed explanation | See the guidance on the access and the use of MAP.  | Guidance on the access and the use of MAP is available on the website of the Ministry of Finance of the Republic of Slovenia:<br><br><a href="https://www.gov.si/assets/ministrstva/MF/Davcni-direktorat/DOKUMENTI/Postopek-skupnega-dogovarjanja-po-mednarodnih-pogodbah-o-izogibanju-dvojnega-obdavcevanja.pdf">https://www.gov.si/assets/ministrstva/MF/Davcni-direktorat/DOKUMENTI/Postopek-skupnega-dogovarjanja-po-mednarodnih-pogodbah-o-izogibanju-dvojnega-obdavcevanja.pdf</a> |
| 29.  | Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid? | See detailed explanation | See the guidance on the access and the use of MAP. Additionally, the agreements reached are not implemented automatically. Under Article 257 of the Tax Procedure Act the taxpayer has the option to request implementation of the agreement reached from the tax authority within 12 months from the date on which the taxpayer was notified of the decision reached by the competent authorities. | Guidance on the access and the use of MAP is available on the website of the Ministry of Finance of the Republic of Slovenia:<br><br><a href="https://www.gov.si/assets/ministrstva/MF/Davcni-direktorat/DOKUMENTI/Postopek-skupnega-dogovarjanja-po-mednarodnih-pogodbah-o-izogibanju-dvojnega-obdavcevanja.pdf">https://www.gov.si/assets/ministrstva/MF/Davcni-direktorat/DOKUMENTI/Postopek-skupnega-dogovarjanja-po-mednarodnih-pogodbah-o-izogibanju-dvojnega-obdavcevanja.pdf</a> |
| 30.  | Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?  | See detailed explanation | Yes, if it is so provided by the relevant tax treaty.   | -  |

| s/n |   | Response | Detailed explanation | Where publicly available information and guidance can be found |
|-----|---|----------|----------------------|--|
| 31. | Is there any other information available on the implementation of MAP agreements? | No       | -                    | -  |