

Slovenia

Transfer Pricing Country Profile¹

October 2025

| | | SUMMARY | REFERENCE |
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| The Arm's Length Principle | | | |
| 1 | Does your domestic transfer pricing framework ² make reference to the arm's length principle? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The arm's length principle is incorporated in the Corporate Income Tax Act (hereinafter: CITA-2) in Article 16. Further implementation of the OECD Transfer Pricing Guidelines (hereinafter: TPG) is to be found in the Rules on Transfer Prices. | The Corporate Income Tax Act , Article 16 (in Slovene language) and the Rules on Transfer Prices (in Slovene language) |
| 2 | Does your domestic transfer pricing framework give the OECD Transfer Pricing Guidelines any role or status (e.g. legal binding effect, subsidiary | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Decision of Supreme Court X Ips 1138/2006 Decision of Supreme Court X Ips 452/2014 |

¹ Information in transfer pricing country profiles is provided directly by jurisdictions. By publishing the transfer pricing country profiles on the OECD website, the OECD does not certify the accurateness of the information provided therein. Importantly, transfer pricing country profiles published on the OECD website are made available to stakeholders for information purposes only, and are not intended to be used in substitution to a jurisdiction's legal instruments, jurisprudence, or administrative guidance or practice nor relied on as an accurate and complete description of domestic law.

² For purposes of transfer pricing country profiles, the term "domestic transfer pricing framework" refers to a jurisdiction's domestic legislation, regulations, administrative guidance or practice, jurisprudence or governing general principles in the jurisdiction.

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| | <p>application in the absence of domestic legislation, source of interpretation of domestic legislation and/or treaty provisions, other)?</p> | <p>The TPG is used as a practical tool by the taxpayer and by the tax administration to determine the arm's length remuneration based on the CITA-2 and the Rules on Transfer Prices.</p> <p>The Supreme Court in its the decision X Ips 1138/2006 (point 15) as well as in decision X Ips 452/2014 (point 10) indicated that TPG is used as an interpretative or indicative tool in the assessment of transfer pricing within the CITA-2.</p> | <p>The OECD Transfer Pricing Guidelines (2010) were translated into Slovene language and published on the website of the Ministry of Finance and on the website of Financial Administration (tax administration).</p> |
| 3 | <p>Does your domestic transfer pricing framework provide for a definition of related parties applicable for transfer pricing purposes? If so, please provide the definition contained under your domestic transfer pricing framework.</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>The definition of an associated enterprise is provided for in the Corporate Income Tax Act in Article 16(1). An associated enterprise shall be a taxpayer – resident or non-resident - and a foreign legal entity or a foreign person without legal personality who is not a taxpayer (hereinafter: foreign person), when:</p> <p>1. The taxpayer directly or indirectly holds at least 25% of the value or number of shares or equity holdings, shares in managing or control and/or voting rights of a foreign person, or controls the foreign person on the basis of a contract or the transaction conditions differ from the conditions that have been or would be reached between non-associated enterprises in equal or comparable circumstances; or</p> <p>2. The foreign person directly or indirectly holds at least 25% of the value or number of shares or equity holdings, shares in managing or control and/or voting rights of the taxpayer, or controls the taxpayer on the basis of a contract or the transaction conditions differ from the conditions that have been or would be reached between non-associated enterprises in equal or comparable circumstances; or</p> <p>3. The same person at the same time directly or indirectly holds at least 25% of the value or number of shares or equity holdings, shares in managing or control and/or voting rights of the taxpayer and the foreign person or of two taxpayers, or controls them on the basis of a contract or the transaction conditions differ from the conditions that have been or would be reached between non-associated enterprises in equal or comparable circumstances; or</p> <p>4. The same individuals or their family members directly or indirectly hold at least 25% of the value or number of shares or equity holdings, shares in managing or control and/or voting rights of the taxpayer and foreign person or of two residents or control them on the basis of a contract, or the transaction conditions differ from</p> | <p>Corporate Income Tax Act (in Slovene), Article 16 (1) CITA-2</p> |

| | | the conditions that have been or would be reached between non-associated enterprises in equal or comparable circumstances. | | | | | | | | | | | | | |
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| Transfer Pricing Methods | | | | | | | | | | | | | | | |
| 4 | Does your domestic transfer pricing framework provide for transfer pricing methods to be used in respect of transactions between related parties? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>If affirmative, please check those provided for in your legislation:</p> <table border="1"> <thead> <tr> <th>CUP</th><th>Resale Price</th><th>Cost Plus</th><th>TNMM</th><th>Profit Split</th><th>Other (If so, please describe)</th></tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </tbody> </table> <p>The transfer pricing methods to be used in respect of transactions between related parties are determined in the CITA-2, in Article 16(5) and further explained in the Rules on Transfer Prices (Section 1, Articles 1a to 6). The combination of methods is also permitted.</p> | CUP | Resale Price | Cost Plus | TNMM | Profit Split | Other (If so, please describe) | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Corporate Income Tax Act (in Slovene) , Article 16(5) Rules on Transfer Prices (Section 1, Articles 1a to 6) |
| CUP | Resale Price | Cost Plus | TNMM | Profit Split | Other (If so, please describe) | | | | | | | | | | |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | |
| 5 | Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods? | <p>Please check all that apply:</p> <input type="checkbox"/> Hierarchy of methods <input checked="" type="checkbox"/> Most appropriate method <input type="checkbox"/> Other (if so, please explain) <p>The application of transfer pricing methods is provided for in the Rules on transfer prices in Section 1, Article 1a.</p> | Rules on Transfer Prices (Section 1, Article 1a) | | | | | | | | | | | | |
| 6 | Does your domestic transfer pricing framework contain specific guidance on commodity transactions? | <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed. <input type="checkbox"/> Domestic transfer pricing framework provides for the use of a specific method for controlled transactions involving commodities (if so, please explain) <input type="checkbox"/> No | Rules on Transfer Prices Tax administration's booklet: Transferne cene (page 12, point 2.2.1) | | | | | | | | | | | | |

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| | | The Rules on Transfer Pricing provide a general overview of the application of the CUP method (no specificities are included). However, it should be noted that in the booklet published on the tax administration's website addressing more practical issues of determining the arm's length price (ALP), a paragraph explaining the use of "quoted prices" under CUP method is included. | |
| Comparability Analysis | | | |
| 7 | Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The Rules on Transfer Prices in Sections 1 to 5, Articles 1a to 21, give a general outline of the guidance on comparability analysis. | Rules on Transfer Prices (Section 1 to 5, Article 1a to 21) |
| 8 | Is there a preference in your jurisdiction for domestic comparables over foreign comparables? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If domestic comparables are available, then there is a preference to use them. However, due to the small size of the Slovenian market domestic comparables are very rarely available. | |
| 9 | Does your domestic transfer pricing framework permit the use of secret comparables for transfer pricing assessment purposes? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Rules on Transfer Prices (Section 1 to 5, Article 1a to 21) |
| 10 | Does your domestic transfer pricing framework allow or require the use of an arm's length range and/or statistical measure (e.g. the interquartile range or other percentiles) for determining arm's length remuneration? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Rules on Transfer Prices in Section 5, Article 21 provide for the use of the arm's length range in determining the arm's length remuneration. In general, the rule states that if there are highly reliable figures in a range the arm's length price is determined by the figure in the range that best reflects the facts and circumstances of the transaction. However, if figures in a range are not reliable, the interquartile range and the median are used for determining the arm's length price. | Rules on Transfer Prices (Section 5, Article 21) |

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| 11 | Are comparability adjustments required under your domestic transfer pricing framework? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Rules on Transfer Prices in Section 2, Article 9 provide for general rules regarding comparability analyses. In general, comparability adjustments are required if differences materially affect the comparison or to increase the reliability of the results. | Rules on Transfer Prices (Section 2, Article 9) |
| Intangible Property | | | |
| 12 | Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles? | <input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No Rules on Transfer Prices in Section 6a, Article 22a provide for general guidance relating to intangibles in controlled transactions. | Rules on Transfer Prices (Section 6a, Article 22a) |
| 13 | Are there any other rules outside your transfer pricing framework that are relevant for the pricing of controlled transactions involving intangibles? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| Hard-to-Value Intangibles³ | | | |
| 14 | Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?⁴ | <input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow the guidance on HTVI in Chapter VI of the TPG? <input checked="" type="checkbox"/> Yes | Tax administration's booklet: Transferne cene (page 25 point 2.4.1.) |

³ Please note that questions in this section are imported from the HTVI questionnaire and integrated into this TPCP to centralise all jurisdiction-related transfer pricing information.

⁴ In the case of jurisdictions that do not apply the HTVI approach (i.e. they responded “no” to question 14), it is not necessary to respond to the remaining questions in the HTVI section and these questions will not be published as part of jurisdiction’s transfer pricing country profile.

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| | | <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No | |
| | | <p>Slovenia does not have specific provisions addressing Hard-to-Value Intangibles (HTVI). However, its general transfer pricing rules require transactions to be priced at arm's length, and the OECD Transfer Pricing Guidelines are applied as an indicative reference. In practice, the HTVI approach may be considered, particularly in cases involving valuation uncertainty. This practical aspect is also acknowledged in a booklet published on the tax administration's website, which aims to raise awareness and provide guidance on the treatment of such transactions.</p> | |
| 15 | If your jurisdiction applies the HTVI approach, what are the conditions for the application of the HTVI approach? | <p>Slovenia does not have specific provisions addressing HTVI. However, its general transfer pricing rules require transactions to be priced at arm's length, and the OECD Transfer Pricing Guidelines are applied as an indicative reference. In practice, the HTVI approach may be considered, particularly in cases involving valuation uncertainty. This practical aspect is also acknowledged in a booklet published on the tax administration's website, which aims to raise awareness and provide guidance on the treatment of such transactions.</p> | Tax administration's booklet: Transferrne cene (page 25 point 2.4.1.) |
| 16 | Are transactions falling within the scope of the HTVI approach subject to a transfer pricing analysis different from the one established in Chapters I and VI, or to other compliance requirements specifically applicable to transfer prices (e.g. domestic anti-abuse rules)? | No. | |
| 17 | What is the statute of limitations applicable to transactions falling within the scope of the HTVI approach in your domestic transfer pricing framework? Does this statute of limitations differ from those applicable to other transactions? | <p>No specific rules regarding the statute of limitations apply to transactions within the scope of the HTVI approach. General provisions governing the statute of limitations are applicable as set out in the Tax Procedure Act. The relative statute of limitations is five years, and the absolute statute of limitations is ten years from the date the taxable event occurred.</p> | Tax Procedure Act (Chapter 7: Discharge of Tax Obligation, Subchapter 5: Statute of Limitations: Articles 125 to 126.a) |
| 18 | Can taxpayers request a bilateral or multilateral advance pricing agreement ("APA") for transactions falling within the scope of the HTVI | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Tax Procedure Act (Articles 14.a to 14.g) |

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| | approach under your domestic transfer pricing framework? | Taxpayers may request a bilateral or multilateral advance pricing agreement for any controlled transaction, regardless of its nature. | |
| 19 | What measures exist or approaches have been adopted to avoid the use of hindsight (e.g. training of tax administrators, internal circulars/informative notes)? | Personnel at the tax administration who handle transfer pricing matters receive general training in the transfer pricing field, which also includes instruction on hard-to-value intangibles. The training is delivered in the format of seminars, workshops, and informative brochures. | |
| 20 | Is it possible for your tax administration to make adjustments under the HTVI approach in open years amounts pertaining to closed years? | There are no specific domestic rules governing the application of adjustments under the HTVI approach. For further details regarding the statute of limitations, please refer to the response provided under Question No. 17. | |
| 21 | Does your domestic transfer pricing framework allow the tax administration to make corresponding adjustments under the HTVI approach in open years for amounts pertaining to closed years? | See answer under No. 20. | |
| 22 | Is it possible for your tax administration to make several adjustments for one single HTVI transaction under the HTVI approach? | It depends on facts and circumstances of each individual case. | |
| Intra-group Services | | | |
| 23 | Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions? | <input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VII of the TPG? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No | Rules on Transfer Prices (Section 6, Article 22) |
| | | Rules on transfer prices in Section 6, Article 22 provide general guidance relating to intra-group service transactions. | |

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| 24 | Does your domestic transfer pricing framework provide for or allow the application of a simplified approach for low value-adding intra-group services? | <input checked="" type="checkbox"/> Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No | Tax administration's booklet: Transferne cene Point 2.5.1. (p.29) |
| | | In 2020, a section addressing low value-adding intra-group services was added to the booklet published on the tax administration's website. This section explains the practical treatment of such services and aims to raise awareness of their relevance (see point 2.5.1 in the booklet). | |
| 25 | Are there any other rules outside your transfer pricing framework for pricing intragroup services? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| Financial Transactions | | | |
| 26 | Does your domestic transfer pricing framework provide guidance specific to financial transactions? | <input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No | Corporate Income Tax Act (Slovene) , Article 16, Article 19; Rules on Transfer Prices |
| | | Regarding the transfer pricing of financial transactions, the general guidance set out in CITA-2 and the Rules on Transfer Pricing applies. Additionally, Article 19 of CITA-2 introduces a provision for determining the tax-recognized interest rate, which may be regarded as a “safe harbour rule” for transfer pricing purposes (See answer under No. 39). | |
| 27 | Are there any other rules outside your transfer pricing framework that are relevant for the tax treatment of financial transactions? (e.g. whether | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Corporate Income Tax Act (Slovene) , Article 54.c |

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| | <i>your jurisdiction has implemented the measures in BEPS Action 4 to limit interest deductions and other financial payments or any similar rules)</i> | Starting in 2024, the CITA-2 introduced an interest limitation rule based on EBITDA, replacing the previous thin capitalization rule (ratio debt-to-equity 4:1). Under this new provision, the amount of interest that can be deducted for tax purposes in transactions between related entities is limited to the higher amount of EUR 3 million or 30% of EBITDA. The measure is aligned with the Council Directive (EU) 2016/1164 of 12 July 2016, which sets out rules against tax avoidance practices that directly affect the functioning of the internal market (commonly referred to as the ATAD Directive) and is comparable to the approach outlined in BEPS Action 4. | |
| Cost Contribution Arrangements | | | |
| 28 | Does your jurisdiction allow cost contribution arrangements? | <input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VIII of the TPG? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No | Rules on Transfer Prices (Section 7, Article 23) |
| | | Rules on transfer prices in Section 7, Article 23 provide general guidance relating to Cost Contribution Arrangements. | |
| Transfer Pricing Documentation | | | |
| 29 | Does your domestic transfer pricing framework require the taxpayer to prepare transfer pricing documentation? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If affirmative, please check all that apply:</i> <input checked="" type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG <input checked="" type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG <input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG <input checked="" type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return) <input type="checkbox"/> Other (specify): | Tax Procedure Act (in Slovene) in Article 382 (TP documentation) and Articles 248b, 255i, 255j, 255k, 255l, and 397 (CbCR reporting & exchange) Rules on the Implementation of the Tax Procedure Act (in Slovene); Section 6 Articles 86.c to 86 g. and Annex 21 (CbCR reporting & exchange) Rules on the Corporate Income Tax Return (in Slovene) , Annex 15 & Annex 16 Tax administration's booklet: Transferne cene Point 2.1 (p.8-11) |

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| | | <p>The concept of the Master File and Local File, which together constitute transfer pricing documentation, was introduced into Slovene tax law in 2006. Article 382 of the Tax Procedure Act outlines, in a general manner, the various types of information required in both the Master File and the country-specific documentation (Local File). Additionally, the booklet published on the tax administration's website acknowledges the practical considerations involved in compiling transfer pricing documentation (page 8-11, point 2.1). Overall, the transfer pricing documentation is aligned with Chapter 5 of the OECD TPG.</p> <p>The Country-by-Country (CbC) Report was incorporated into the Tax Procedure Act in 2016 (Articles 248b, 255i, 255j, 255k, 255l, and 397). Technical specifications for the CbC Report were subsequently provided in 2017 through the Rules on the Implementation of the Tax Procedure Act (Section 6, Articles 86.c to 86.g, and Annex 21). The filing requirements for CbC reporting are aligned with BEPS Action 13.</p> <p>Additionally, certain information on controlled transactions must be disclosed in the CIT tax return, such as in Annex 15 and Annex 16.</p> | |
| 30 | Please briefly explain the relevant requirements related to each transfer pricing documentation requirement (i.e. timing for preparation or submission, languages, etc.) | <p>Article 382 of the Tax Procedure Act establishes the general principles governing the preparation and submission of transfer pricing documentation. Taxpayers are required to prepare the Master File and Local File in advance of controlled transactions and make them available to the tax authority upon request during a tax audit. As a rule, the documentation must be provided without delay. However, if immediate submission is not feasible, the tax authority will set a deadline for compliance. This deadline must be no shorter than 30 days and no longer than 90 days, taking into account the volume and complexity of the data.</p> <p>Transfer pricing documentation may be prepared in a foreign language. However, if requested by the tax authority, a translation into Slovene must be provided. The documentation may be maintained in electronic format.</p> <p>The filing requirements for CbCR are consistent with the OECD's BEPS Action 13 framework.</p> | <p>Tax Procedure Act (in Slovene), Article 382 (TP documentation) and Articles 248b, 255i, 255j, 255k, 255l, and 397 (CbCR reporting & exchange)</p> <p>Rules on the Implementation of the Tax Procedure Act (in Slovene); Section 6 Articles 86.c to 86 g. and Annex 21 (CbCR reporting & exchange)</p> |
| 31 | Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation? | <div> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </div> <p>There are no specific compliance incentives or penalties directly associated with transfer pricing documentation. Taxpayers are required to make the documentation available to the tax authority upon request during a tax audit. According to the general provisions of the Tax Procedure Act, the tax authority must exercise due</p> | <p>Tax Procedure Act (in Slovene), Part 6. Articles 394 to 402.a</p> |

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| | | regard to avoid placing an undue burden on the taxpayer. In case the taxpayer does not make the transfer pricing documentation available general penalties for non-compliance with tax obligations—such as incorrect assessment or failure to pay tax— apply. | |
| 32 | Does your domestic transfer pricing framework provide for exemption from transfer pricing documentation obligations? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Transactions with an individual related party whose cumulative annual turnover does not exceed EUR 50,000 are exempt from reporting in the tax return. This threshold aims to reduce administrative burden for low-value transactions and streamline compliance efforts. | Rules on the Corporate Income Tax Return (in Slovene) , Annex 15 & Annex 16 |
| Administrative Approaches to Avoiding and Resolving Disputes | | | |
| 33 | Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes? | Please check those that apply: <input type="checkbox"/> Rulings <input checked="" type="checkbox"/> Enhanced engagement or cooperative compliance programmes <input checked="" type="checkbox"/> Advance Pricing Agreements (APA) <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Unilateral APAs <input checked="" type="checkbox"/> Bilateral APAs <input checked="" type="checkbox"/> Multilateral APAs <input type="checkbox"/> International Compliance Assurance Programme (ICAP) <input checked="" type="checkbox"/> Mutual Agreement Procedures <input type="checkbox"/> Other (<i>please specify</i>): | Slovenia's MAP Profile |
| | | See Slovenia's MAP Profile published on the OECD website. | |

Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities

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| 34 | Does your domestic transfer pricing framework allow the application of the simplified and streamlined approach for baseline marketing and distribution activities in the relevant Annex of Chapter IV of the TPG? ⁵ | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Other (please elaborate) Slovenia's domestic legislation does not contain specific provisions regarding baseline marketing and distribution activities. However, if a taxpayer resident in a covered jurisdiction listed by the OECD as applying the Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities (Amount B), and Slovenia has concluded a Double Tax Convention with that jurisdiction, then Slovenia would consider this approach when determining the arm's length price (ALP) for relevant transactions. | |
| 37 | Does your jurisdiction respect the outcome of the application of the simplified and streamlined approach by a covered jurisdiction in line with the Inclusive Framework political commitment? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |

Safe Harbours and Other Simplification Measures

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| 39 | Does your jurisdiction provide for any safe harbours or other simplification measures in respect of certain industries, types of taxpayers, or types of transactions (not listed in other sections of this questionnaire)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Article 19 of CITA-2 introduces a provision for determining the tax-recognized interest rate, which may be regarded as a "safe harbour rule" for transfer pricing purposes. In calculating this rate, the officially published risk-free interest rate for a currency is considered, along with mark-ups reflecting maturity and creditworthiness of the borrower. | Rules on the tax-recognized interest rate (in Slovene: Pravilnik o priznani obrestni meri) |
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⁵ In the case of jurisdictions that do not apply the simplified and streamlined approach (i.e. they responded "no" to question 34), it is not necessary to respond to questions 35, 36 and 38 and these questions will not be published as part of jurisdiction's transfer pricing country profile.

Other Legislative Aspects or Administrative Procedures

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| 40 | Does your domestic transfer pricing framework allow downward corresponding adjustments in the absence of a mutual agreement procedure (e.g. unilateral corresponding adjustments)? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Generally, the taxpayer can adjust the transfer price in the tax return. However, this adjustment is limited to upward changes. Downward adjustments of the transfer price are usually dealt with within the mutual agreement procedure (MAP). | Rules on the Corporate Income Tax Return (in Slovene) , Annex 1 point 3.1, 3.3., 6.2 and 6.4 |
| 41 | Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments? | <input type="checkbox"/> Yes. Year-end adjustments are required. <input checked="" type="checkbox"/> Yes. Year-end adjustments are allowed. <input type="checkbox"/> No Generally, the taxpayer can adjust the transfer price in the tax return. | Rules on the Corporate Income Tax Return (in Slovene) , Annex 1 point 3.1, 3.3., 6.2 and 6.4 |
| 42 | Does your domestic transfer pricing framework provide for secondary adjustments? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The transfer pricing adjustment is being treated as hidden profit distribution and as such taxed with a 15 % withholding tax. In case of a Double Tax Convention a lower rate is applicable. | Corporate Income Tax Act (Slovene) (Articles 70 and 74) |

Attribution of Profits to Permanent Establishments

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| 43 | Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain? | <input checked="" type="checkbox"/> Article 7 as it read before 2010. <input checked="" type="checkbox"/> If so, please indicate in how many treaties: <i>the majority of treaties</i> <input checked="" type="checkbox"/> Article 7 as it reads after 2010. <input checked="" type="checkbox"/> If so, please indicate in how many treaties: <i>very few treaties</i> <input type="checkbox"/> Other (please provide additional details) Slovenia has included a new version of Article 7 (OECD MTC 2010) or its equivalent in a few very recent tax treaties. | |
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| | | Where the tax treaty contains the old version of Article 7 (OECD MTC 2008) or its equivalent, the provisions of such Article or its equivalent apply. | |
| 44 | For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)? | <div><input checked="" type="checkbox"/> Yes</div> <div><input type="checkbox"/> No (please explain the approach used and which tax treaties are concerned)</div> | |
| 45 | Does your domestic transfer pricing framework contain specific guidance for the attribution of profits to permanent establishments of non-resident entities? If so, please provide a summary of the main features of this guidance. | <div><div><div><input checked="" type="checkbox"/> Yes, they follow the AOA as described in the 2008 Report on the Attribution of Profits to Permanent Establishments</div><div><input checked="" type="checkbox"/> Yes, they follow the AOA as described in the 2010 Report on the Attribution of Profits to Permanent Establishments</div><div><input type="checkbox"/> Yes, they do not follow the AOA (please provide a summary of the main features of these rules)</div><div><input type="checkbox"/> No</div></div><div><p>In accordance with CITA-2, the determination of the tax base for a permanent establishment is governed by Article 12. This Article applies also to activities or transactions carried out in or through a permanent establishment located in Slovenia.</p><p>According to Article 12, tax is levied on the profit attributed to the permanent establishment. This profit is determined by taking into account the revenues and expenses that could reasonably be expected if the permanent establishment were an independent entity conducting the same or similar activities or transactions.</p><p>Revenues generated from such activities or transactions, as well as actual expenses incurred for the purposes of the permanent establishment—including management and general administrative expenses—are attributed to the permanent establishment. This applies regardless of whether the expenses are incurred in Slovenia or abroad.</p></div></div> | Corporate Income Tax Act (Slovene) (Article 12) |
| Other Relevant Information | | | |
| 46 | Other legislative aspects or administrative procedures regarding transfer pricing | N/A | |
| 47 | Other relevant information (e.g. whether your jurisdiction is preparing | N/A | |

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| | <i>new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire)</i> | | |
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For more information, please visit: <https://www.oecd.org/en/topics/sub-issues/transfer-pricing/transfer-pricing-country-profiles.html>