



REPUBLIC OF SLOVENIA  
**MINISTRY OF FINANCE**

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## REPUBLIC OF SLOVENIA

### **Status of List of Reservations and Notifications at the Time of Signature**

This document contains a provisional list of expected reservations and notifications to be made by the Republic of Slovenia pursuant to Articles 28(7) and 29(4) of the Convention.

## Article 2 – Interpretation of Terms

### **Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Slovenia wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of the Republic of Slovenia and the Council of Ministers of the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Albania	Original	27-02-2008	04-05-2009
2	Convention between the Republic of Slovenia and the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Republic of Armenia	Original	11-10-2010	23-04-2013
3	Convention between the Republic of Slovenia and the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Austria	Original	01-10-1997	01-02-1999
			Amending Instrument (a)	26-09-2006	01-08-2007
			Amending Instrument (b)	28-09-2011	01-11-2012
4	Convention between the Government of the Republic of Slovenia and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Azerbaijan	Original	09-06-2011	10-09-2012
5	Convention between the Republic of Slovenia and the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Belarus	Original	06-10-2010	31-05-2011
6	Convention between the Republic of Slovenia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kingdom of Belgium	Original	22-06-1998	02-10-2002
7	Convention between the Republic of Slovenia and Bosnia and Herzegovina for the Avoidance of Double Taxation	Bosnia and Herzegovina	Original	16-05-2006	20-11-2006

	and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital				
8	Convention between the Republic of Slovenia and the Republic of Bulgaria for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Bulgaria	Original	20-10-2003	04-05-2004
9	Convention between the Government of the Republic of Slovenia and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Canada	Original	15-09-2000	12-08-2002
10	Agreement between the Government of the Republic of Slovenia and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	People's Republic of China	Original	13-02-1995	27-12-1995
11	Agreement between the Republic of Slovenia and the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Croatia	Original	10-06-2005	10-11-2005
12	Convention between the Republic of Slovenia and the Republic of Cyprus for the Avoidance of double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Republic of Cyprus	Original	12-10-2010	14-09-2011
13	Convention between the Republic of Slovenia and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Czech Republic	Original	13-06-1997	28-04-1998
14	Convention between the Republic of Slovenia and the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kingdom of Denmark	Original	02-05-2001	03-06-2002
15	Convention between the Republic of Slovenia and the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Arab Republic of Egypt	Original	15-12-2009	N/A
16	Convention between the Government of the Republic of	Republic of Estonia	Original	14-09-2005	26-06-2006

	Slovenia and the Government of the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income				
17	Agreement between the Republic of Slovenia and the Republic of Finland for the avoidance of Double Taxation with respect to Taxes on Income	Republic of Finland	Original	19-09-2003	16-06-2004
18	Convention entre le Gouvernement de la République de Slovénie et le Gouvernement de la république française, en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et de prévenir l'évasion et la fraude fiscales	French Republic	Original	07-04-2004	01-03-2007
19	Agreement between the Republic of Slovenia and Georgia for the Avoidance of double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Georgia	Original	06-12-2012	25-09-2013
20	Agreement between the Republic of Slovenia and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Federal Republic of Germany	Original	03-05-2006	19-12-2006
			Amending Instrument (a)	17-05-2011	30-07-2012
21	Convention between the Republic of Slovenia and the Hellenic Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Hellenic Republic	Original	05-06-2001	08-12-2003
22	Convention between the Republic of Slovenia and the Republic of Hungary for the Avoidance of double Taxation and the Prevention of fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Hungary	Original	26-08-2004	23-12-2005
23	Convention between the Republic of Slovenia and Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Iceland	Original	04-05-2011	11-09-2012
24	Convention between the Government of the Republic of Slovenia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Republic of India	Original	13-01-2003	17-02-2005
			Amending Instrument (a)	17-05-2016	21-12-2016
25	Agreement between the Republic of Slovenia and the Islamic Republic of Iran for the Avoidance of Double	Islamic Republic of Iran	Original	20-09-2011	30-04-2014

	Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital				
26	Convention between the Government of the Republic of Slovenia and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Ireland	Original	12-03-2002	11-12-2002
27	Convention between the Government of the Republic of Slovenia and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	State of Israel	Original	30-01-2007	27-12-2007
28	Convention between the Government of the Republic of Slovenia and the Government of the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the prevention of Fiscal Evasion	Italian Republic	Original	11-09-2001	12-01-2010
29	Convention between the Government of the Republic of Slovenia and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Republic of Kazakhstan	Original	10-03-2016	30-12-2016
30	Convention between the Republic of Slovenia and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Republic of Korea	Original	25-04-2005	02-03-2006
31	Convention between the Republic of Slovenia and the Republic of Kosovo for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Kosovo	Original	28-06-2013	16-04-2014
32	Convention between the Government of the Republic of Slovenia and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	State of Kuwait	Original	11-01-2010	17-05-2013
33	Convention between the Government of the Republic of Slovenia and the Government of the Republic of Latvia for the Avoidance	Republic of Latvia	Original	17-04-2002	18-11-2002

	of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital				
34	Convention between the Government of the Republic of Slovenia and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Lithuania	Original	23-05-2000	01-02-2002
35	Convention between the Republic of Slovenia and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Grand Duchy of Luxembourg	Original	02-04-2001	18-12-2002
			Amending Instrument (a)	20-06-2013	22-08-2014
36	Convention between the Republic of Slovenia and the Republic of Macedonia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Macedonia	Original	15-05-1998	20-09-1999
37	Convention between the Republic of Slovenia and Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	08-10-2002	12-06-2003
38	Convention between the Government of the Republic of Slovenia and the Government of the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Moldova	Original	31-05-2006	14-11-2006
39	Convention between the Republic of Slovenia and the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kingdom of Morocco	Original	05-04-2016	N/A
40	Convention between the Government of the Republic of Slovenia and the Government of the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kingdom of the Netherlands	Original	30-06-2004	31-12-2005
41	Convention between the Republic of Slovenia and the Kingdom of Norway for the Avoidance of double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kingdom of Norway	Original	18-02-2008	10-12-2009
42	Convention between the Republic of	Republic of	Original	28-06-1996	10-03-1998

	Slovenia and the Republic of Poland for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Poland			
43	Convention between the Republic of Slovenia and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Portuguese Republic	Original	05-03-2003	13-08-2004
44	Agreement between the Government of the Republic of Slovenia and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	State of Qatar	Original	10-01-2010	01-12-2010
45	Convention between the Republic of Slovenia and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Romania	Original	08-07-2002	28-03-2003
46	Convention between the Government of the Republic of Slovenia and the Government of the Russian Federation for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Russian Federation	Original	29-09-1995	20-04-1997
47	Convention between the Government of the Republic of Slovenia and the Council of Ministers of Serbia and Montenegro for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Serbia and Montenegro (Republic of Serbia)	Original	11-06-2003	31-12-2003
48	Agreement between the Republic of Slovenia and the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Republic of Singapore	Original	08-01-2010	25-11-2010
49	Convention between the Republic of Slovenia and the Slovak Republic for the Avoidance of double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovak Republic	Original	14-05-2003	11-07-2004
50	Convention between the Republic of Slovenia and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kingdom of Spain	Original	23-05-2001	19-03-2002

51	Convention between the Government of the Republic of Slovenia and the Swiss Federal Council for the Avoidance of Double Taxation with respect to taxes on Income and on Capital	Switzerland	Original	12-06-1996	01-12-1997
			Amending Instrument (a)	07-09-2012	14-10-2013
52	Convention between the Government of the Republic of Slovenia and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kingdom of Thailand	Original	11-07-2003	04-05-2004
53	Convention between the Republic of Slovenia and the Republic of Turkey for the Avoidance of Double Taxation with respect to Taxes on Income	Republic of Turkey	Original	19-04-2001	23-12-2003
54	Convention between the Government of the Republic of Slovenia and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Ukraine	Original	23-04-2003	25-04-2007
55	Agreement between the Government of the Republic of Slovenia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Arab Emirates	Original	12-10-2013	27-08-2014
56	Convention between the Government of the Republic of Slovenia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	United Kingdom of Great Britain and Northern Ireland	Original	13-11-2007	11-09-2008
57	Convention between the Republic of Slovenia and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	United States of America	Original	21-06-1999	22-06-2001
58	Agreement between the Government of the Republic of Slovenia and the Government of the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Uzbekistan	Original	11-02-2013	08-11-2013



### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, the Republic of Slovenia reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

## Article 4 – Dual Resident Entities

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 4(4) of the Convention, the Republic of Slovenia considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Albania	Article 4(3)
2	Republic of Armenia	Article 4(3), Protocol (1)
3	Republic of Austria	Article 4(3)
4	Republic of Azerbaijan	Article 4(3)
5	Republic of Belarus	Article 4(3)
6	Kingdom of Belgium	Article 4(3)
7	Bosnia and Herzegovina	Article 4(3)
8	Republic of Bulgaria	Article 4(3)
9	Canada	Articles 4(3) and 4(4)
10	People's Republic of China	Article 4(3)
11	Republic of Croatia	Article 4(3)
12	Republic of Cyprus	Article 4(3)
13	Czech Republic	Article 4(3)
14	Kingdom of Denmark	Article 4(3)
15	Arab Republic of Egypt	Article 4(3)
16	Republic of Estonia	Article 4(3), Protocol (1)
17	Republic of Finland	Article 4(3)
18	French Republic	Article 4(3)
19	Georgia	Article 4(3)
20	Federal Republic of Germany	Article 4(3)
21	Hellenic Republic	Article 4(3)
22	Republic of Hungary	Article 4(3)
23	Iceland	Article 4(3)
24	Republic of India	Article 4(3)
25	Islamic Republic of Iran	Article 4(3)
26	Ireland	Article 4(3)
27	State of Israel	Article 4(3)
28	Italian Republic	Article 4(3)
29	Republic of Kazakhstan	Article 4(3)
30	Republic of Korea	Article 4(3)
31	Republic of Kosovo	Article 4(3)
32	State of Kuwait	Article 4(4)
33	Republic of Latvia	Article 4(3), Protocol (1)
34	Republic of Lithuania	Article 4(3), Protocol (1)
35	Grand Duchy of Luxembourg	Article 4(3)
36	Republic of Macedonia	Article 4(3)
37	Malta	Article 4(3)
38	Republic of Moldova	Article 4(3)

39	Kingdom of Morocco	Article 4(3)
40	Kingdom of the Netherlands	Article 4(3)
41	Kingdom of Norway	Article 4(3)
42	Republic of Poland	Article 4(3)
43	Portuguese Republic	Article 4(3)
44	State of Qatar	Article 4(4)
45	Romania	Article 4(3)
46	Russian Federation	Article 4(3)
47	Serbia and Montenegro (Republic of Serbia)	Article 4(3)
48	Republic of Singapore	Article 4(3)
49	Slovak Republic	Article 4(3)
50	Kingdom of Spain	Article 4(3)
51	Switzerland	Article 4(3)
52	Kingdom of Thailand	Article 4(3)
53	Republic of Turkey	Article 4(3)
54	Ukraine	Article 4(3)
55	United Arab Emirates	Article 4(4)
56	United Kingdom of Great Britain and Northern Ireland	Article 4(3)
57	United States of America	Articles 4(3) and 4(4)
58	Republic of Uzbekistan	Article 4(3)

## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Choice of Optional Provisions*

Pursuant to Article 6(6) of the Convention, the Republic of Slovenia hereby chooses to apply Article 6(3).

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, the Republic of Slovenia considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Republic of Albania	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
2	Republic of Armenia	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
3	Republic of Austria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
4	Republic of Azerbaijan	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
5	Republic of Belarus	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
6	Kingdom of Belgium	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
7	Bosnia and Herzegovina	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
8	Republic of Bulgaria	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
9	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
10	People's Republic of China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
11	Republic of Croatia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

12	Republic of Cyprus	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
13	Czech Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
14	Kingdom of Denmark	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital,
15	Arab Republic of Egypt	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Republic of Estonia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Republic of Finland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
18	French Republic	désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et de prévenir l'évasion et la fraude fiscales,
19	Georgia	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
21	Hellenic Republic	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
22	Republic of Hungary	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
23	Iceland	DESIRING to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
24	Republic of India	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and with a view to promoting economic cooperation between the two countries>,
25	Islamic Republic of Iran	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital
26	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
27	State of Israel	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
28	Italian Republic	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
29	Republic of Kazakhstan	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
30	Republic of Korea	desiring to conclude a Convention for the Avoidance of

		Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
31	Republic of Kosovo	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
33	Republic of Latvia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
34	Republic of Lithuania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
35	Grand Duchy of Luxembourg	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
36	Republic of Macedonia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
37	Malta	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
38	Republic of Moldova	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
40	Kingdom of the Netherlands	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
41	Kingdom of Norway	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income
42	Republic of Poland	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
43	Portuguese Republic	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
44	State of Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
45	Romania	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
46	Russian Federation	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital,
47	Serbia and Montenegro (Republic of Serbia)	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
48	Republic of Singapore	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
49	Slovak Republic	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
50	Kingdom of Spain	desiring to conclude a Convention for the Avoidance of

		Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
51	Switzerland	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
52	Kingdom of Thailand	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
53	Republic of Turkey	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
54	Ukraine	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
56	United Kingdom of Great Britain and Northern Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
57	United States of America	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
58	Republic of Uzbekistan	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, the Republic of Slovenia considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Republic of Albania
2	Republic of Armenia
3	Republic of Austria
4	Republic of Azerbaijan
5	Republic of Belarus
6	Kingdom of Belgium
7	Bosnia and Herzegovina
8	Republic of Bulgaria
9	Canada
10	People's Republic of China
11	Republic of Croatia
12	Republic of Cyprus
13	Czech Republic
14	Kingdom of Denmark
15	Arab Republic of Egypt
16	Republic of Estonia
17	Republic of Finland
18	French Republic
19	Georgia

21	Hellenic Republic
22	Republic of Hungary
23	Iceland
25	Islamic Republic of Iran
26	Ireland
27	State of Israel
28	Italian Republic
29	Republic of Kazakhstan
30	Republic of Korea
31	Republic of Kosovo
33	Republic of Latvia
34	Republic of Lithuania
35	Grand Duchy of Luxembourg
36	Republic of Macedonia
37	Malta
38	Republic of Moldova
40	Kingdom of the Netherlands
41	Kingdom of Norway
42	Republic of Poland
43	Portuguese Republic
44	State of Qatar
45	Romania
46	Russian Federation
47	Serbia and Montenegro (Republic of Serbia)
48	Republic of Singapore
49	Slovak Republic
50	Kingdom of Spain
51	Switzerland
52	Kingdom of Thailand
53	Republic of Turkey
54	Ukraine
56	United Kingdom of Great Britain and Northern Ireland
57	United States of America
58	Republic of Uzbekistan



## Article 7 – Prevention of Treaty Abuse

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, the Republic of Slovenia considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
18	French Republic	Article 10(7), Article 11(8), Article 12(9)
51	Switzerland	Protocol (4)
56	United Kingdom of Great Britain and Northern Ireland	Article 10(6), Article 11(8), Article 12(7), Article 21(4)

## Article 8 – Dividend Transfer Transactions

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, the Republic of Slovenia considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Albania	Article 10(2)(a)
2	Republic of Armenia	Article 10(2)(a)
3	Republic of Austria	Article 10(2)(a)
6	Kingdom of Belgium	Article 10(2)(a)
7	Bosnia and Herzegovina	Article 10(2)(a)
8	Republic of Bulgaria	Article 10(2)(a)
9	Canada	Article 10(2)(a)(i) and (ii)
13	Czech Republic	Article 10(2)(a)
14	Kingdom of Denmark	Article 10(2)(a) and (b)
15	Arab Republic of Egypt	Article 10(2)(a)
16	Republic of Estonia	Article 10(2)(a)
17	Republic of Finland	Article 10(1)(a)
18	French Republic	Article 10(2)(b)
20	Federal Republic of Germany	Article 10(2)(a)
22	Republic of Hungary	Article 10(2)(a)
23	Iceland	Article 10(2)(a)
24	Republic of India	Article 10(2)(a)
26	Ireland	Article 10(2)(a)
27	State of Israel	Article 10(2)(a) and (b)
28	Italian Republic	Article 10(2)(a)
29	Republic of Kazakhstan	Article 10(2)(a)
30	Republic of Korea	Article 10(2)(a)
31	Republic of Kosovo	Article 10(2)(a)
33	Republic of Latvia	Article 10(2)(a)
34	Republic of Lithuania	Article 10(2)(a)
35	Grand Duchy of Luxembourg	Article 10(2)(a)
36	Republic of Macedonia	Article 10(2)(a)
37	Malta	Article 10(2)(a)(i)
38	Republic of Moldova	Article 10(2)(a)
39	Kingdom of Morocco	Article 10(2)(a)
40	Kingdom of the Netherlands	Article 10(2)(a)
41	Kingdom of Norway	Article 10(2)(a) and (b)
42	Republic of Poland	Article 10(2)(a)
43	Portuguese Republic	Article 10(2)(a)
47	Serbia and Montenegro (Republic of Serbia)	Article 10(2)(1)
49	Slovak Republic	Article 10(2)(a) and (b)
50	Kingdom of Spain	Article 10(2)(a)
51	Switzerland	Article 10(3)(a)
54	Ukraine	Article 10(2)(a)

56	United Kingdom of Great Britain and Northern Ireland	Article 10(2)(b)
57	United States of America	Article 10(2)(a)

**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Reservation***

Pursuant to Article 9(6)(e) of the Convention, the Republic of Slovenia reserves the right for Article 9(1)(b) not to apply to its Covered Tax Agreements that already contain a provision of the type described in Article 9(1) that applies to the alienation of interests other than shares. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Albania	Article 13(2)
2	Republic of Armenia	Article 13(4)
4	Republic of Azerbaijan	Article 13(4)
5	Republic of Belarus	Article 13(4)
8	Republic of Bulgaria	Article 13(2)
9	Canada	Article 13(4)(b)
15	Arab Republic of Egypt	Article 13(2)
18	French Republic	Article 13(1)(b)
19	Georgia	Article 13(2)
22	Republic of Hungary	Article 13(2)
23	Iceland	Article 13(2)
27	State of Israel	Article 13(2)
31	Republic of Kosovo	Article 13(4)
38	Republic of Moldova	Article 13(2)
41	Kingdom of Norway	Article 13(4)
43	Portuguese Republic	Article 13(2)
51	Switzerland	Article 13(4)
55	United Arab Emirates	Article 13(4)
56	United Kingdom of Great Britain and Northern Ireland	Article 13(2)
57	United States of America	Article 13(2)
58	Republic of Uzbekistan	Article 13(4)

***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, the Republic of Slovenia hereby chooses to apply Article 9(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, the Republic of Slovenia considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Albania	Article 13(2)
2	Republic of Armenia	Article 13(4)

4	Republic of Azerbaijan	Article 13(4)
5	Republic of Belarus	Article 13(4)
8	Republic of Bulgaria	Article 13(2)
9	Canada	Article 13(4)(a) and (b)
12	Republic of Cyprus	Article 13(2)
15	Arab Republic of Egypt	Article 13(2)
16	Republic of Estonia	Part of Article 13(1)
17	Republic of Finland	Article 13(2)
18	French Republic	Article 13(1)(b)
19	Georgia	Article 13(2)
22	Republic of Hungary	Article 13(2)
23	Iceland	Article 13(2)
24	Republic of India	Article 13(4)
25	Islamic Republic of Iran	Article 13(4)
26	Ireland	Article 13(2)
27	State of Israel	Article 13(2)
29	Republic of Kazakhstan	Article 13(4)
30	Republic of Korea	Article 13(2)
31	Republic of Kosovo	Article 13(4)
33	Republic of Latvia	Part of Article 13(1)
34	Republic of Lithuania	Part of Article 13(1)
37	Malta	Article 13(2)
38	Republic of Moldova	Article 13(2)
39	Kingdom of Morocco	Article 13(2)
40	Kingdom of the Netherlands	Article 13(4)
41	Kingdom of Norway	Article 13(4)
43	Portuguese Republic	Article 13(2)
45	Romania	Article 13(4)
48	Republic of Singapore	Article 13(2)
49	Slovak Republic	Article 13(2)
50	Kingdom of Spain	Article 13(4)
51	Switzerland	Article 13(4)
52	Kingdom of Thailand	Article 13(4)
54	Ukraine	Article 13(2)
55	United Arab Emirates	Article 13(4)
56	United Kingdom of Great Britain and Northern Ireland	Article 13(2)
57	United States of America	Article 13(2)
58	Republic of Uzbekistan	Article 13(4)

## **Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

### ***Reservation***

Pursuant to Article 11(3)(a) of the Convention, the Republic of Slovenia reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

## Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 12(5) of the Convention, the Republic of Slovenia considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Albania	Article 5(5)
2	Republic of Armenia	Article 5(5)
3	Republic of Austria	Article 5(5)
4	Republic of Azerbaijan	Article 5(5)
5	Republic of Belarus	Article 5(5)
6	Kingdom of Belgium	Article 5(5)
7	Bosnia and Herzegovina	Article 5(5)
8	Republic of Bulgaria	Article 5(6)
9	Canada	Article 5(5)
10	People's Republic of China	Article 5(5)
11	Republic of Croatia	Article 5(5)
12	Republic of Cyprus	Article 5(5)
13	Czech Republic	Article 5(5)
14	Kingdom of Denmark	Article 5(5)
15	Arab Republic of Egypt	Article 5(5)(a)
16	Republic of Estonia	Article 5(5)
17	Republic of Finland	Article 5(5)
18	French Republic	Article 5(5)
19	Georgia	Article 5(5)
20	Federal Republic of Germany	Article 5(5)
21	Hellenic Republic	Article 5(5)
22	Republic of Hungary	Article 5(5)
23	Iceland	Article 5(5)
24	Republic of India	Article 5(5)(a)
25	Islamic Republic of Iran	Article 5(5)
26	Ireland	Article 5(6)
27	State of Israel	Article 5(5)
28	Italian Republic	Article 5(4)
29	Republic of Kazakhstan	Article 5(5)
30	Republic of Korea	Article 5(5)
31	Republic of Kosovo	Article 5(5)
32	State of Kuwait	Article 5(6)
33	Republic of Latvia	Article 5(5)
34	Republic of Lithuania	Article 5(5)
35	Grand Duchy of Luxembourg	Article 5(5)
36	Republic of Macedonia	Article 5(5)
37	Malta	Article 5(5)
38	Republic of Moldova	Article 5(6)
39	Kingdom of Morocco	Article 5(5)

40	Kingdom of the Netherlands	Article 5(5)
41	Kingdom of Norway	Article 5(6)
42	Republic of Poland	Article 5(5)
43	Portuguese Republic	Article 5(5)
44	State of Qatar	Article 5(5)
45	Romania	Article 5(5)
46	Russian Federation	Article 5(5)
47	Serbia and Montenegro (Republic of Serbia)	Article 5(5)
48	Republic of Singapore	Article 5(5)
49	Slovak Republic	Article 5(5)
50	Kingdom of Spain	Article 5(5)
51	Switzerland	Article 5(5)
52	Kingdom of Thailand	Article 5(5)(a)
53	Republic of Turkey	Article 5(5)
54	Ukraine	Article 5(5)
55	United Arab Emirates	Article 5(5)
56	United Kingdom of Great Britain and Northern Ireland	Article 5(5)
57	United States of America	Article 5(5)
58	Republic of Uzbekistan	Article 5(5)

Pursuant to Article 12(6) of the Convention, the Republic of Slovenia considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Albania	Article 5(6)
2	Republic of Armenia	Article 5(6)
3	Republic of Austria	Article 5(6)
4	Republic of Azerbaijan	Article 5(7)
5	Republic of Belarus	Article 5(6)
6	Kingdom of Belgium	Article 5(6)
7	Bosnia and Herzegovina	Article 5(6)
8	Republic of Bulgaria	Article 5(7)
9	Canada	Article 5(6)
10	People's Republic of China	Article 5(6)
11	Republic of Croatia	Article 5(6)
12	Republic of Cyprus	Article 5(6)
13	Czech Republic	Article 5(6)
14	Kingdom of Denmark	Article 5(6)
15	Arab Republic of Egypt	Article 5(7)
16	Republic of Estonia	Article 5(6)
17	Republic of Finland	Article 5(6)
18	French Republic	Article 5(6)
19	Georgia	Article 5(6)
20	Federal Republic of Germany	Article 5(6)
21	Hellenic Republic	Article 5(6)
22	Republic of Hungary	Article 5(6)



23	Iceland	Article 5(6)
24	Republic of India	Article 5(7)
25	Islamic Republic of Iran	Article 5(6)
26	Ireland	Article 5(7)
27	State of Israel	Article 5(6)
28	Italian Republic	Article 5(5)
29	Republic of Kazakhstan	Article 5(6)
30	Republic of Korea	Article 5(6)
31	Republic of Kosovo	Article 5(6)
32	State of Kuwait	Article 5(7)
33	Republic of Latvia	Article 5(6)
34	Republic of Lithuania	Article 5(6)
35	Grand Duchy of Luxembourg	Article 5(6)
36	Republic of Macedonia	Article 5(6)
37	Malta	Article 5(6)
38	Republic of Moldova	Article 5(7)
39	Kingdom of Morocco	Article 5(7)
40	Kingdom of the Netherlands	Article 5(6)
41	Kingdom of Norway	Article 5(7)
42	Republic of Poland	Article 5(6)
43	Portuguese Republic	Article 5(6)
44	State of Qatar	Article 5(7)
45	Romania	Article 5(6)
46	Russian Federation	Article 5(6)
47	Serbia and Montenegro (Republic of Serbia)	Article 5(6)
48	Republic of Singapore	Article 5(6)
49	Slovak Republic	Article 5(6)
50	Kingdom of Spain	Article 5(6)
51	Switzerland	Article 5(6)
52	Kingdom of Thailand	Article 5(6)
53	Republic of Turkey	Article 5(6)
54	Ukraine	Article 5(6)
55	United Arab Emirates	Article 5(6)
56	United Kingdom of Great Britain and Northern Ireland	Article 5(6)
57	United States of America	Article 5(6)
58	Republic of Uzbekistan	Article 5(6)

## Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

### *Notification of Choice of Optional Provisions*

Pursuant to Article 13(7) of the Convention, the Republic of Slovenia hereby chooses to apply Option A under Article 13(1).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 13(7) of the Convention, the Republic of Slovenia considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Albania	Article 5(4)
2	Republic of Armenia	Article 5(4)
3	Republic of Austria	Article 5(4)
4	Republic of Azerbaijan	Article 5(4)
5	Republic of Belarus	Article 5(4)
6	Kingdom of Belgium	Article 5(4)
7	Bosnia and Herzegovina	Article 5(4)
8	Republic of Bulgaria	Article 5(5)
9	Canada	Article 5(4)
10	People's Republic of China	Article 5(4)
11	Republic of Croatia	Article 5(4)
12	Republic of Cyprus	Article 5(4)
13	Czech Republic	Article 5(4)
14	Kingdom of Denmark	Article 5(4)
15	Arab Republic of Egypt	Article 5(4)
16	Republic of Estonia	Article 5(4)
17	Republic of Finland	Article 5(4)
18	French Republic	Article 5(4)
19	Georgia	Article 5(4)
20	Federal Republic of Germany	Article 5(4)
21	Hellenic Republic	Article 5(4)
22	Republic of Hungary	Article 5(4)
23	Iceland	Article 5(4)
24	Republic of India	Article 5(4)
25	Islamic Republic of Iran	Article 5(4)
26	Ireland	Article 5(5)
27	State of Israel	Article 5(4)
28	Italian Republic	Article 5(3)
29	Republic of Kazakhstan	Article 5(4)
30	Republic of Korea	Article 5(4)
31	Republic of Kosovo	Article 5(4)
32	State of Kuwait	Article 5(5)
33	Republic of Latvia	Article 5(4)

34	Republic of Lithuania	Article 5(4)
35	Grand Duchy of Luxembourg	Article 5(4)
36	Republic of Macedonia	Article 5(4)
37	Malta	Article 5(4)
38	Republic of Moldova	Article 5(5)
39	Kingdom of Morocco	Article 5(4)
40	Kingdom of the Netherlands	Article 5(4)
41	Kingdom of Norway	Article 5(5)
42	Republic of Poland	Article 5(4)
43	Portuguese Republic	Article 5(4)
44	State of Qatar	Article 5(4)
45	Romania	Article 5(4)
46	Russian Federation	Article 5(4)
47	Serbia and Montenegro (Republic of Serbia)	Article 5(4)
48	Republic of Singapore	Article 5(4)
49	Slovak Republic	Article 5(4)
50	Kingdom of Spain	Article 5(4)
51	Switzerland	Article 5(4)
52	Kingdom of Thailand	Article 5(4)
53	Republic of Turkey	Article 5(4)
54	Ukraine	Article 5(4)
55	United Arab Emirates	Article 5(4)
56	United Kingdom of Great Britain and Northern Ireland	Article 5(4)
57	United States of America	Article 5(4)
58	Republic of Uzbekistan	Article 5(4)

## **Article 14 – Splitting-up of Contracts**

### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, the Republic of Slovenia reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

## Article 16 – Mutual Agreement Procedure

### *Reservation*

Pursuant to Article 16(5)(a) of the Convention, the Republic of Slovenia reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Slovenia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Canada	Article 25(1), second sentence
28	Italian Republic	Article 26(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Slovenia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Albania	Article 26(1), second sentence
2	Republic of Armenia	Article 25(1), second sentence
3	Republic of Austria	Article 26(1), second sentence
4	Republic of Azerbaijan	Article 25(1), second sentence
5	Republic of Belarus	Article 25(1), second sentence
6	Kingdom of Belgium	Article 25(1), second sentence
7	Bosnia and Herzegovina	Article 25(1), second sentence

8	Republic of Bulgaria	Article 26(1), second sentence
10	People's Republic of China	Article 25(1), second sentence
11	Republic of Croatia	Article 25(1), second sentence
12	Republic of Cyprus	Article 24(1), second sentence
13	Czech Republic	Article 25(1), second sentence
14	Kingdom of Denmark	Article 27(1), second sentence
15	Arab Republic of Egypt	Article 24(1), second sentence
16	Republic of Estonia	Article 25(1), second sentence
17	Republic of Finland	Article 23(1), second sentence
18	French Republic	Article 25(1), second sentence
19	Georgia	Article 25(1), second sentence
20	Federal Republic of Germany	Article 25(1), second sentence
21	Hellenic Republic	Article 25(1), second sentence
22	Republic of Hungary	Article 25(1), second sentence
23	Iceland	Article 24(1), second sentence
24	Republic of India	Article 25(1), second sentence
25	Islamic Republic of Iran	Article 25(1), second sentence
26	Ireland	Article 25(1), second sentence
27	State of Israel	Article 25(1), second sentence
29	Republic of Kazakhstan	Article 24(1), second sentence
30	Republic of Korea	Article 25(1), second sentence
31	Republic of Kosovo	Article 25(1), second sentence
32	State of Kuwait	Article 25(1), second sentence
33	Republic of Latvia	Article 26(1), second sentence
34	Republic of Lithuania	Article 26(1), second sentence
35	Grand Duchy of Luxembourg	Article 26(1), second sentence
36	Republic of Macedonia	Article 26(1), second sentence
37	Malta	Article 25(1), second sentence
38	Republic of Moldova	Article 25(1), second sentence
39	Kingdom of Morocco	Article 25(1), second sentence
40	Kingdom of the Netherlands	Article 25(1), second sentence
41	Kingdom of Norway	Article 24(1), second sentence
42	Republic of Poland	Article 26(1), second sentence
43	Portuguese Republic	Article 26(1), second sentence
44	State of Qatar	Article 25(1), second sentence
45	Romania	Article 26(1), second sentence
46	Russian Federation	Article 26(1), second sentence
47	Serbia and Montenegro (Republic of Serbia)	Article 26(1), second sentence
48	Republic of Singapore	Article 25(1), second sentence
49	Slovak Republic	Article 26(1), second sentence
50	Kingdom of Spain	Article 26(1), second sentence
51	Switzerland	Article 25(1), second sentence
52	Kingdom of Thailand	Article 25(1), second sentence
53	Republic of Turkey	Article 25(1), second sentence
54	Ukraine	Article 26(1), second sentence
55	United Arab Emirates	Article 24(1), second sentence
57	United States of America	Article 25(1), second sentence
58	Republic of Uzbekistan	Article 26(1), second sentence

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Slovenia considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
6	Kingdom of Belgium
9	Canada
51	Switzerland
52	Kingdom of Thailand
56	United Kingdom of Great Britain and Northern Ireland

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Slovenia considers that the following agreement does not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
6	Kingdom of Belgium

## Article 17 – Corresponding Adjustments

### Reservation

Pursuant to Article 17(3)(a) of the Convention, the Republic of Slovenia reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Albania	Article 9(2)
2	Republic of Armenia	Article 9(2)
3	Republic of Austria	Article 9(2)
4	Republic of Azerbaijan	Article 9(2)
5	Republic of Belarus	Article 9(2)
7	Bosnia and Herzegovina	Article 9(2)
9	Canada	Article 9(2)
11	Republic of Croatia	Article 9(2)
12	Republic of Cyprus	Article 9(2)
13	Czech Republic	Article 9(2)
14	Kingdom of Denmark	Article 9(2)
15	Arab Republic of Egypt	Article 9(2)
17	Republic of Finland	Article 9(2)
18	French Republic	Article 9(2)
19	Georgia	Article 9(2)
20	Federal Republic of Germany	Article 9(2)
21	Hellenic Republic	Article 9(2)
22	Republic of Hungary	Article 9(2)
23	Iceland	Article 9(2)
24	Republic of India	Article 9(2)
26	Ireland	Article 9(2)
27	State of Israel	Article 9(2)
28	Italian Republic	Article 9(2)
29	Republic of Kazakhstan	Article 9(2)
30	Republic of Korea	Article 9(2)
31	Republic of Kosovo	Article 9(2)
32	State of Kuwait	Article 9(2)
35	Grand Duchy of Luxembourg	Article 9(2)
36	Republic of Macedonia	Article 9(2)
37	Malta	Article 9(2)
38	Republic of Moldova	Article 9(2)
39	Kingdom of Morocco	Article 9(2)
40	Kingdom of the Netherlands	Article 9(2)
41	Kingdom of Norway	Article 9(2)
42	Republic of Poland	Article 9(2)
43	Portuguese Republic	Article 9(2)
46	Russian Federation	Article 9(2)
47	Serbia and Montenegro (Republic of Serbia)	Article 9(2)
48	Republic of Singapore	Article 9(2)



49	Slovak Republic	Article 9(2)
51	Switzerland	Article 9(2) and Protocol (3)
53	Republic of Turkey	Article 9(2)
54	Ukraine	Article 9(2)
55	United Arab Emirates	Article 9(2)
56	United Kingdom of Great Britain and Northern Ireland	Article 9(2)
57	United States of America	Article 9(2)
58	Republic of Uzbekistan	Article 9(2)

**Article 18 – Choice to Apply Part VI**

***Notification of Choice of Optional Provisions***

Pursuant to Article 18 of the Convention, the Republic of Slovenia hereby chooses to apply Part VI.

## **Article 19 – Mandatory Binding Arbitration**

### ***Reservation***

Pursuant to Article 19(11) of the Convention, for purposes of applying Article 19 to its Covered Tax Agreements, the Republic of Slovenia reserves the right to replace the two-year period set forth in Article 19(1)(b) with a three-year period.

Pursuant to Article 19(12) of the Convention, the Republic of Slovenia reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

## **Article 23 – Type of Arbitration Process**

### ***Reservation***

Pursuant to Article 23(2) of the Convention, for the purpose of applying Article 23 to its Covered Tax Agreements, the Republic of Slovenia reserves the right for Article 23(1) not to apply to its Covered Tax Agreements.

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 23(4) of the Convention, the Republic of Slovenia hereby chooses to apply Article 23(5).

## **Article 24 – Agreement on a Different Resolution**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 24(1) of the Convention, the Republic of Slovenia hereby chooses to apply Article 24(2).

## Article 26 – Compatibility

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 26(1) of the Convention, the Republic of Slovenia considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
28	Italian Republic	Article 26(5), (6) and (7), Protocol (6)
40	Kingdom of the Netherlands	Article 25(5)
51	Switzerland	Article 25(5)

## **Article 28 – Reservations**

### ***Reservation Formulated for Scope of Arbitration***

Pursuant to Article 28(2)(a) of the Convention, the Republic of Slovenia formulates the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

1. Cases concerning items of income or capital that are not taxed by a Contracting Jurisdiction because they are not included in the taxable base in that Contracting Jurisdiction or because they are subject to an exemption or zero tax rate provided only under the domestic tax law of that Contracting Jurisdiction and that is specific to such item of income or capital shall not be eligible for arbitration under the provisions of Part VI.
2. Cases connected with actions for which the taxpayer, related person or a person acting for them have been found guilty by a court or have been subject to substantial penalties due to tax fraud, evasion or avoidance shall not be eligible for arbitration under the provisions of Part VI (penalized conduct).
3. Cases involving the residence of companies and other entities shall not be eligible for arbitration under the provisions of Part VI.
4. Cases involving application of domestic anti-avoidance provisions shall not be eligible for arbitration under the provisions of Part VI.

## **Article 36 – Entry into Effect of Part VI**

### ***Reservation***

Pursuant to Article 36(2) of the Convention, the Republic of Slovenia reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.