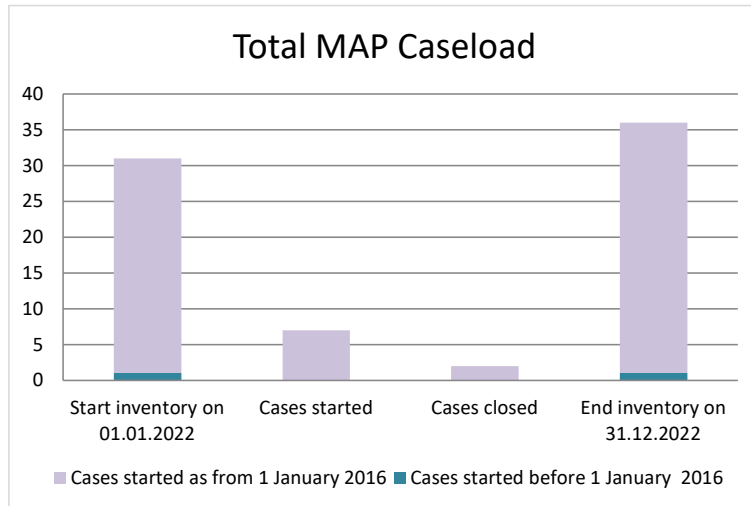Mutual Agreement Procedure Statistics per jurisdiction

Slovenia

2008-2015 (pre-MAP Statistics Reporting Framework) and
2016-2022 (post-MAP Statistics Reporting Framework)

Slovenia

Total MAP Caseload

Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	11	4	2	13
Other cases	19	3	0	22

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	63.06	1.15	8.78	54.28
Other cases	n.a.	n.a.	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

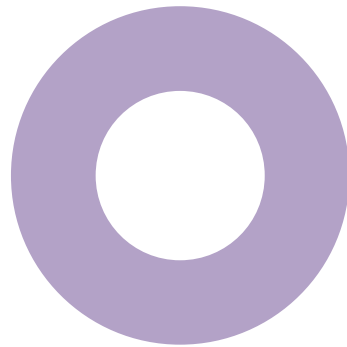# Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs

Transfer Pricing Cases

Legend: ■ Cases in 2022 start inventory - Cases started in 2022   ■ Cases closed in 2022

(Categories: Austria, Treaty Partners (de minimis rule applies), Treaty Partners (Others))

Other cases

Legend: ■ Cases in 2022 start inventory - Cases started in 2022   ■ Cases closed in 2022

(Categories: Germany, Treaty Partners (de minimis rule applies))

The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases

- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

100%

MAP Outcomes - other cases

n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	**0**	**0**	**0**	**0**	**0**	**2**	**0**	**0**	**0**	**0**	**2**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Other cases (all)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	**0**	**0**	**0**	**0**	**0**	**2**	**0**	**0**	**0**	**0**	**2**

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.

Notes:

Definition of a MAP case and counting of MAP cases

Slovenia used the definition of MAP cases and the counting method based on the reporting framework arising from the proposals in CFA report "Improving the Resolution of Tax Treaty Disputes". Additionally, the following notes are provided. For purposes of computing the time to resolve pre-2016 cases, Slovenia used:
- as the start date, the date when the MAP request was received, the date when missing information was received by the taxpayer to supplement the request or the date when we were informed about the initiation of a MAP case from the other competent authority,
- as the end date, one of the following dates: (i) the date when the taxpayer was informed of the outcome of the MAP, (ii) the date when the notification from the other competent authority was received that the taxpayer was notified of or accepted the MAP outcome or (iii) the date when the competent authority formally closed the MAP case.

Category of cases

For purposes of reporting pre-2016 cases the same definitions were used to categorise attribution/allocation cases and other cases as are provided for in items (c) and (d) of Annex D of the MAP Statistics Reporting Framework.

Potential mismatches between 2018 start inventory and 2017 end inventory

During the matching exercise with a treaty partner for 2022 statistics reporting it has been established that one of our post-2015 cases has been wrongly recorded in our inventory as a pre-2016 case. To match the records on this post-2015 case with our treaty partner we have deleted the pre-2016 case from our records and corrected the 2022 start inventory accordingly.
During the matching exercise with a treaty partner for 2022 statistics reporting it has been established that one of our post-2015 cases has been wrongly recorded in our inventory as a pre-2016 case. To match the records on this post-2015 case with our treaty partner we have deleted the pre-2016 case from our records and corrected the 2022 start inventory accordingly.

Notes on the computation of average time

Calculation of the average time taken was computed as follows: The number of months taken for each case was computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiplied by 12 (rounded to 2 decimal places). Then this aggregated number of months was divided by the total number of cases where the "end" date for the case falls within the reporting period.

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
			number of post-2015 cases closed during the reporting period by outcome:										
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Austria	6	2	0	0	0	0	0	2	0	0	0	0	6
Treaty Partners (de minimis rule applies)	4	2	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	11	4	0	0	0	0	0	2	0	0	0	0	13

Notes:

Row 1
Row 2
Row 3

|	Table 2: Other MAP Cases													
				number of post-2015 cases closed during the reporting period by outcome										
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	7	2	0	0	0	0	0	0	0	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	12	1	0	0	0	0	0	0	0	0	0	0	13
	Total	19	3	0	0	0	0	0	0	0	0	0	0	22

Notes:

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Austria	63.06	1.15	8.78	54.28
Total	63.06	1.15	8.78	54.28
Notes:				

Row 1

Table 2: Other MAP Cases				
Treaty Partner	**average time taken (in months) for post-2015 cases from:**			
	"Start" to "End"	**Receipt of taxpayer's MAP request to "Start"**	**"Start" to Milestone 1**	**Milestone 1 to "End"**
Column 1	Column 2	Column 3	Column 4	Column 5
Total	n.a.	n.a.	n.a.	n.a.

Row 1

Notes:

Table 3: All MAP Cases				
	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
Total Average Time	63.06	1.15	8.78	54.28
Notes:				
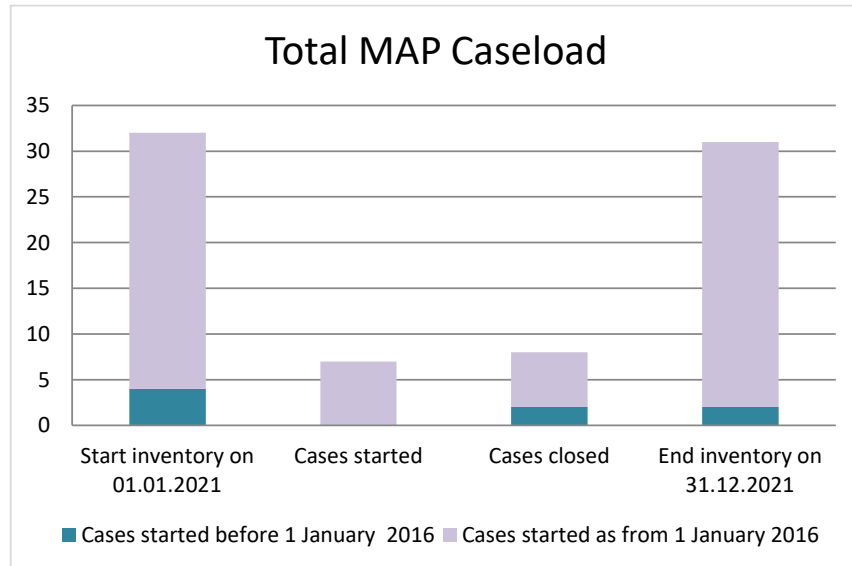
Row 1

Slovenia

Total MAP Caseload

Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	4	0	2	2

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	10	3	2	11
Other cases	18	4	4	18

Average time needed to close MAP cases

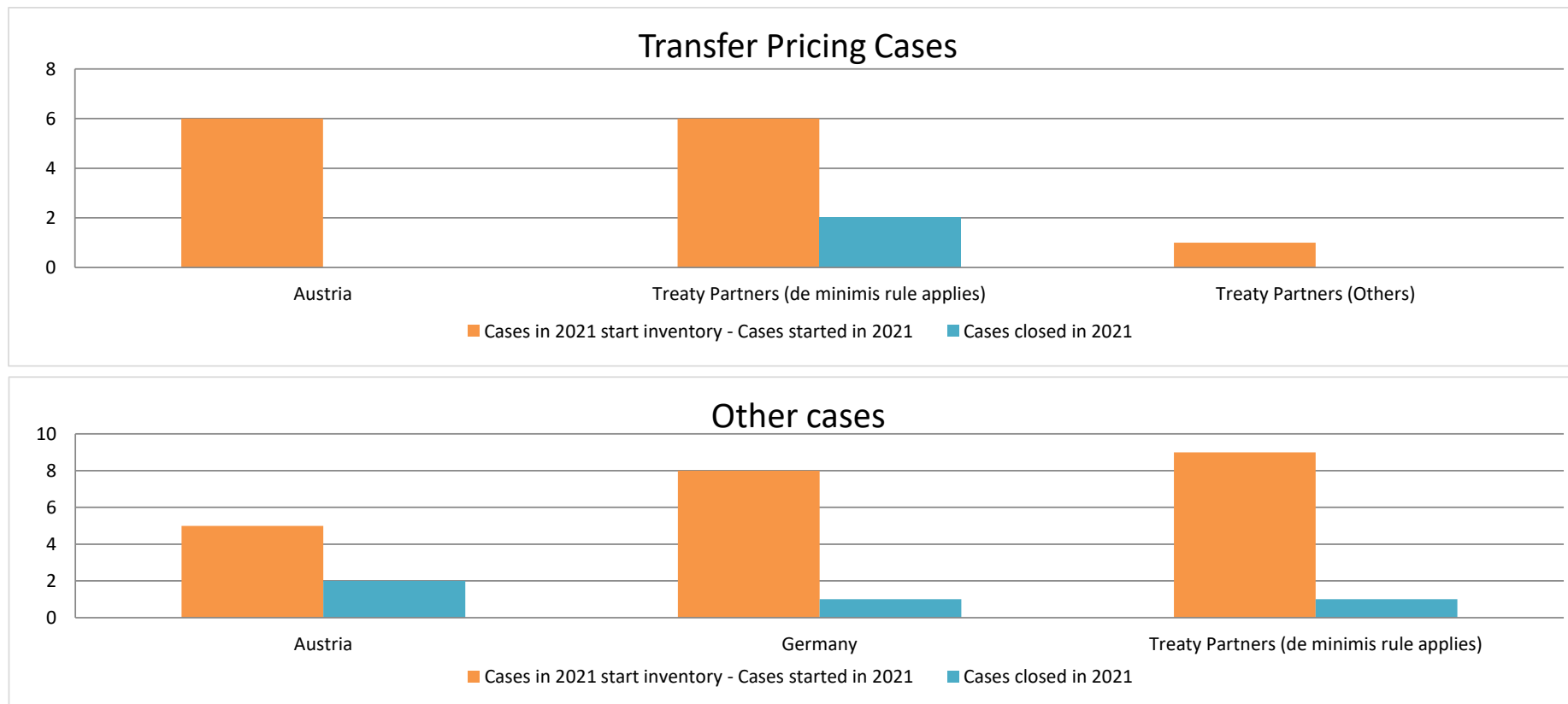| Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	99.09

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

(i) start date: the date when the MAP request was received; and

(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	14.09	1.15	16.83	9.53
Other cases	31.58	1.83	17.04	23.65

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf
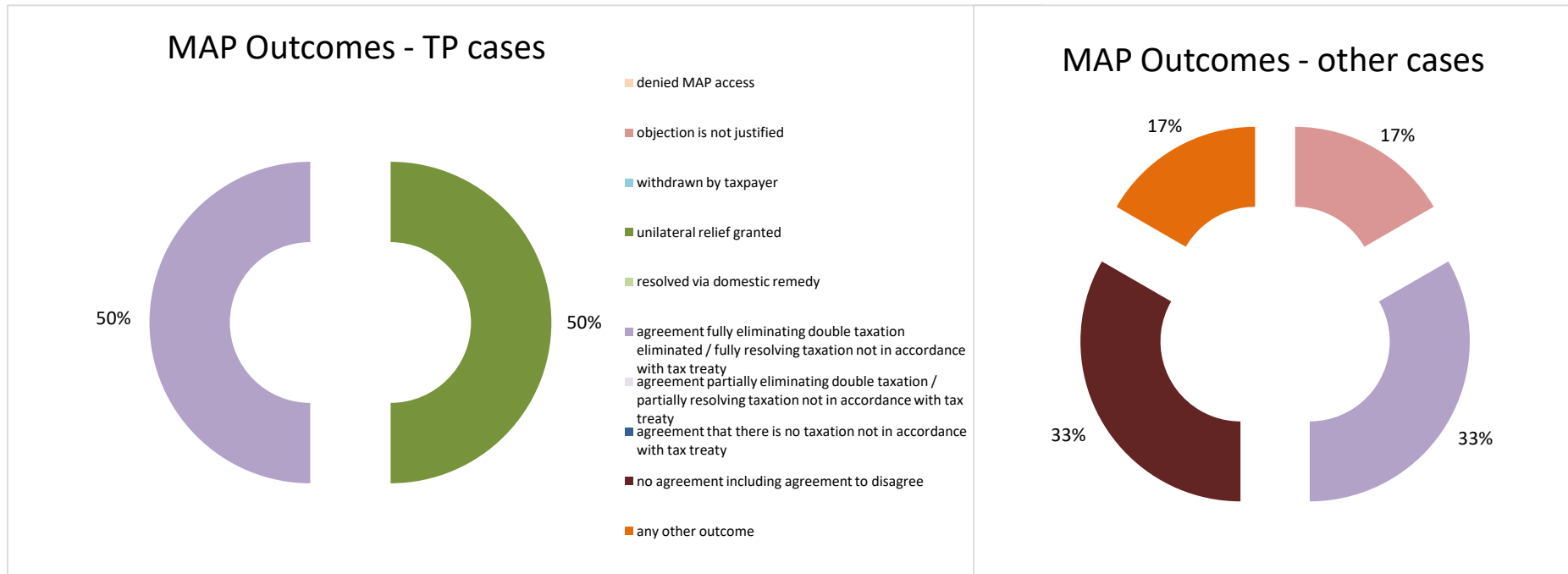
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs

Transfer Pricing Cases

Legend: ■ Cases in 2021 start inventory - Cases started in 2021 ■ Cases closed in 2021

Categories: Austria, Treaty Partners (de minimis rule applies), Treaty Partners (Others)

Other cases

Legend: ■ Cases in 2021 start inventory - Cases started in 2021 ■ Cases closed in 2021

Categories: Austria, Germany, Treaty Partners (de minimis rule applies)

The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases

- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

MAP Outcomes - other cases

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	**0**	**0**	**0**	**1**	**0**	**1**	**0**	**0**	**0**	**0**	**2**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	0	1	0	0	0	0	2
Other cases (all)	**0**	**1**	**0**	**0**	**0**	**2**	**0**	**0**	**2**	**1**	**6**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	1	2
Cases started as from 1 January 2016	0	1	0	0	0	2	0	0	1	0	4
All cases	**0**	**1**	**0**	**1**	**0**	**3**	**0**	**0**	**2**	**1**	**8**

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	4	0	0	0	0	0	0	0	0	1	1	2	99.09
Row 3	Total	4	0	0	0	0	0	0	0	0	1	1	2	99.09

Notes:

Definition of a MAP case and counting of MAP cases	Slovenia used the definition of MAP cases and the counting method based on the reporting framework arising from the proposals in CFA report "Improving the Resolution of Tax Treaty Disputes". Additionally, the following notes are provided. For purposes of computing the time to resolve pre-2016 cases, Slovenia used: - as the start date, the date when the MAP request was received, the date when missing information was received by the taxpayer to supplement the request or the date when we were informed about the initiation of a MAP case from the other competent authority, - as the end date, one of the following dates: (i) the date when the taxpayer was informed of the outcome of the MAP, (ii) the date when the notification from the other competent authority was received that the taxpayer was notified of or accepted the MAP outcome or (iii) the date when the competent authority formally closed the MAP case.
Category of cases	For purposes of reporting pre-2016 cases the same definitions were used to categorise attribution/allocation cases and other cases as are provided for in items (c) and (d) of Annex D of the MAP Statistics Reporting Framework.
Notes on the computation of average time	Calculation of the average time taken was computed as follows: The number of months taken for each case was computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiplied by 12 (rounded to 2 decimal places). Then this aggregated number of months was divided by the total number of cases where the "end" date for the case falls within the reporting period.

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
				number of post-2015 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	5	1	0	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	4	2	0	0	0	1	0	1	0	0	0	0	4
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	10	3	0	0	0	1	0	1	0	0	0	0	11

Notes:

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

	Table 2: Other MAP Cases													
	Treaty Partner	**no. of post-2015 cases in MAP inventory on 1 January 2021**	**no. of post-2015 cases started during the reporting period**	**number of post-2015 cases closed during the reporting period by outcome**										**no. of post-2015 cases remaining in MAP inventory on 31 December 2021**
				denied MAP access	**objection is not justified**	**withdrawn by taxpayer**	**unilateral relief granted**	**resolved via domestic remedy**	**agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty**	**agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty**	**agreement that there is no taxation not in accordance with tax treaty**	**no agreement including agreement to disagree**	**any other outcome**	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	5	0	0	0	0	0	0	2	0	0	0	0	3
	Germany	7	1	0	0	0	0	0	0	0	0	1	0	7
Row 2	Treaty Partners (de minimis rule applies)	6	3	0	1	0	0	0	0	0	0	0	0	8
	Total	18	4	0	1	0	0	0	2	0	0	1	0	18

Notes:

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	14.09	1.15	16.83	9.53
Total	14.09	1.15	16.83	9.53

Row 1

Notes:

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Austria	42.74	1.15	17.15	25.60
Germany	36.59	0.69	16.83	19.76
Treaty Partners (de minimis rule applies)	4.24	4.31	n.a.	n.a.
Total	31.58	1.83	17.04	23.65

Notes:

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

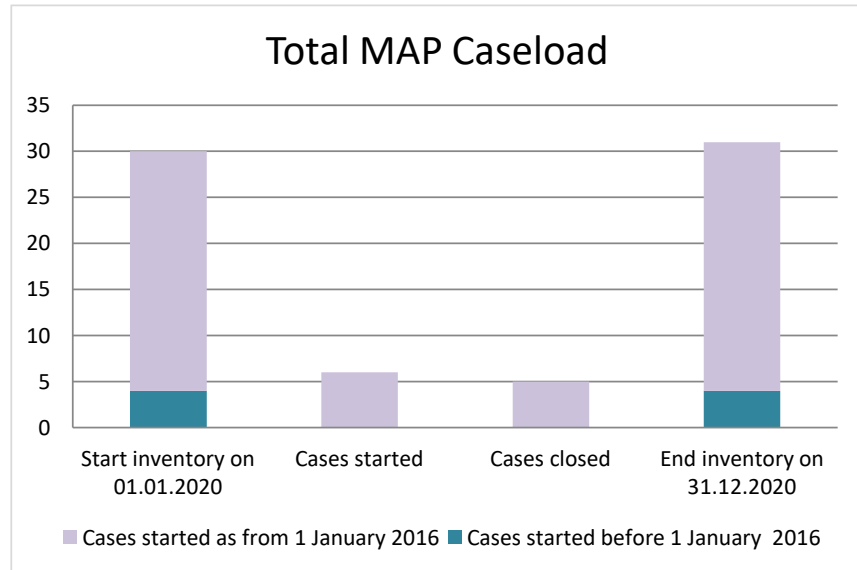| Table 3: All MAP Cases				
	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
Total Average Time	25.75	1.60	16.99	20.12
Notes:				

Row 1

Slovenia

Total MAP Caseload

Bar chart showing Total MAP Caseload with values approximately: Start inventory on 01.01.2020 = 30 (plus ~4 teal), Cases started = 6, Cases closed = 5, End inventory on 31.12.2020 = 31 (plus ~4 teal).

Legend: ■ Cases started as from 1 January 2016 ■ Cases started before 1 January 2016

Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	4	0	0	4

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	10	3	3	10
Other cases	16	3	2	17

Average time needed to close MAP cases

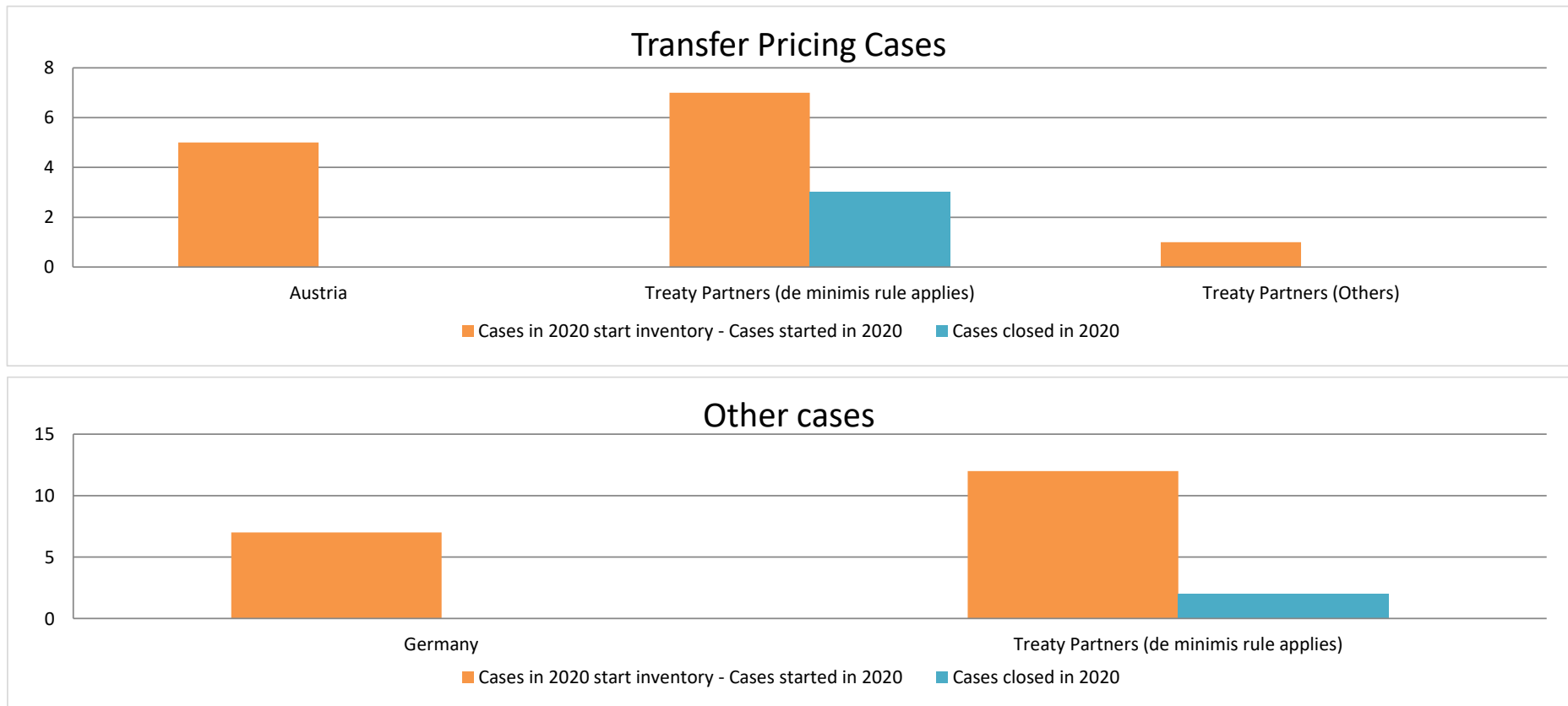| Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.99	1.15	n.a.	n.a.
Other cases	12.87	9.48	-	24.99

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

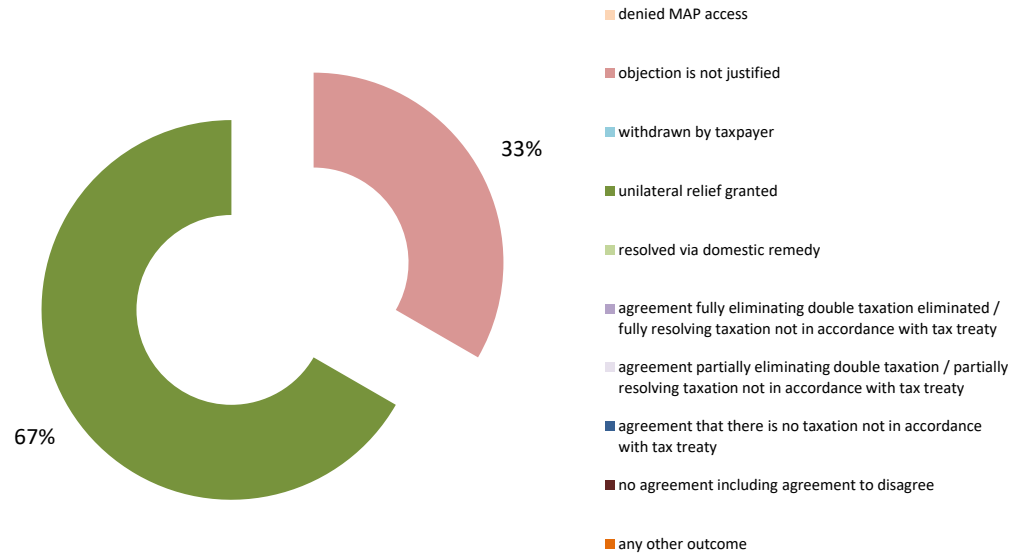# Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs

Transfer Pricing Cases

Legend: ■ Cases in 2020 start inventory - Cases started in 2020 ■ Cases closed in 2020

Other cases

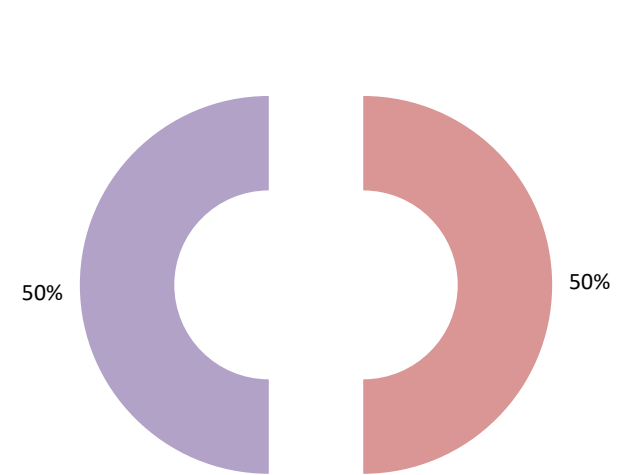Legend: ■ Cases in 2020 start inventory - Cases started in 2020 ■ Cases closed in 2020

The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.
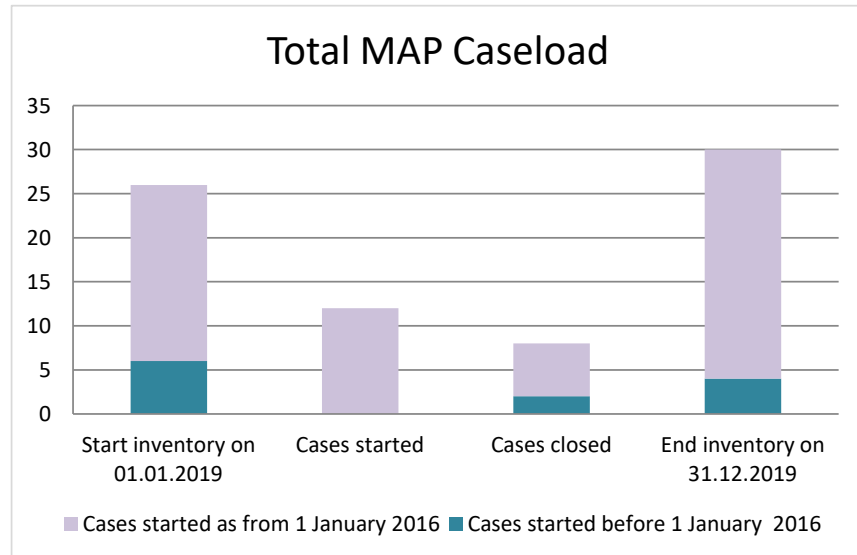
MAP Outcomes - TP cases

- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

MAP Outcomes - other cases

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	**0**	**1**	**0**	**2**	**0**	**0**	**0**	**0**	**0**	**0**	**3**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	0	2	0	0	0	0	0	0	3
Other cases (all)	**0**	**1**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**2**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	0	0	0	1	0	0	0	0	2
All cases	**0**	**2**	**0**	**2**	**0**	**1**	**0**	**0**	**0**	**0**	**5**

Slovenia

Total MAP Caseload

Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	6	0	2	4

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	8	3	1	10
Other cases	12	9	5	16

Average time needed to close MAP cases

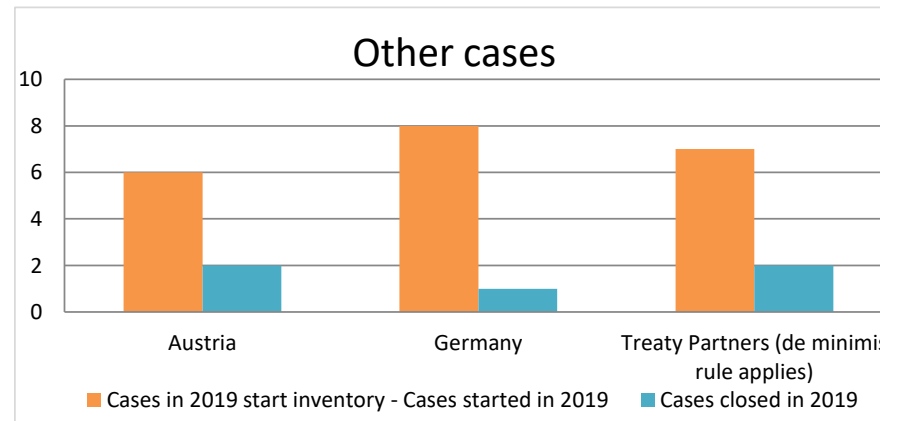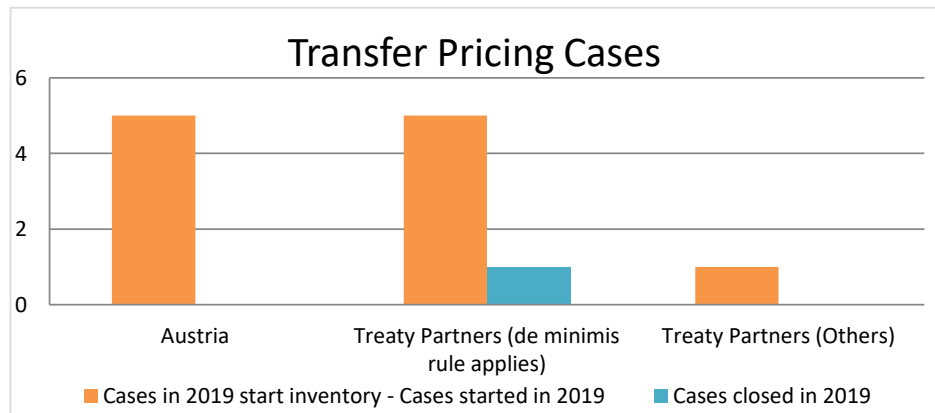| Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	68.39

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.74	1.38	8.81	14.93
Other cases	16.24	1.99	6.33	22.89

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs

Transfer Pricing Cases

Legend: ■ Cases in 2019 start inventory - Cases started in 2019   ■ Cases closed in 2019

Categories: Austria, Treaty Partners (de minimis rule applies), Treaty Partners (Others)

Other cases

Legend: ■ Cases in 2019 start inventory - Cases started in 2019   ■ Cases closed in 2019

Categories: Austria, Germany, Treaty Partners (de minimis rule applies)

The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.
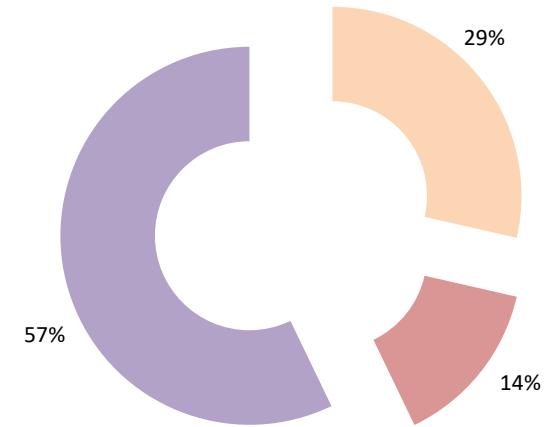
MAP Statistics 2019 - Slovenia.xlsx   Page 2/9

MAP Outcomes - TP cases

MAP Outcomes - other cases

- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**1**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Other cases (all)	**2**	**1**	**0**	**0**	**0**	**4**	**0**	**0**	**0**	**0**	**7**
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	2	1	0	0	0	2	0	0	0	0	5
All cases	**2**	**1**	**0**	**0**	**0**	**5**	**0**	**0**	**0**	**0**	**8**

Annex A
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	6	0	0	0	0	0	2	0	0	0	0	4	68.39
Row 3	Total	6	0	0	0	0	0	2	0	0	0	0	4	68.39

Notes:

Definition of a MAP case and counting of MAP cases	Slovenia used the definition of MAP cases and the counting method based on the reporting framework arising from the proposals in the CFA report "Improving the Resolution of Tax Treaty Disputes".
Category of cases	For purposes of reporting pre-2016 cases the same definitions were used to categorise attribution/allocation cases and other cases as are provided for in items (c) and (d) of Annex D of the MAP Statistics Reporting Framework.
Notes on the computation of average time	For purposes of computing average time taken to resolve pre-2016 cases, Slovenia used: - as the start date: (i) the date when the MAP request was received, (ii) the date when missing information was received by the taxpayer to supplement the request or (iii) the date when we were informed about the initiation of a MAP case from the other competent authority, - as the end date, one of the following dates: (i) the date when the taxpayer was informed of the outcome of the MAP, (ii) the date when the notification from the other competent authority was received that the taxpayer was notified of or accepted the MAP outcome or (iii) the date when the competent authority formally closed the MAP case. Calculation of the average time taken was computed as follows: The number of months taken for each case was computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiplied by 12 (rounded to 2 decimal places). Then this aggregated number of months was divided by the total number of cases where the "end" date for the case falls within the reporting period.

Annex B
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

								number of post-2015 cases closed during the reporting period by outcome:						
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	4	1	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	3	2	0	0	0	0	0	1	0	0	0	0	4
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	8	3	0	0	0	0	0	1	0	0	0	0	10

Table 1: Attribution / Allocation MAP Cases

Notes:

Annex B
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

	Table 2: Other MAP Cases													
				number of post-2015 cases closed during the reporting period by outcome										
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	1	5	1	1	0	0	0	0	0	0	0	0	4
	Germany	7	1	1	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	4	3	0	0	0	0	0	2	0	0	0	0	5
	Total	12	9	2	1	0	0	0	2	0	0	0	0	16

Notes:

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	23.74	1.38	8.81	14.93
Total	23.74	1.38	8.81	14.93

Row 1

Notes:

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

|	Table 2: Other MAP Cases				
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Austria	2.44	1.15	n.a.	n.a.
	Germany	17.88	5.36	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	29.21	1.15	6.33	22.89
	Total	16.24	1.99	6.33	22.89
	Notes:				

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

Table 3: All MAP Cases				
	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
Total Average Time	17.49	1.89	7.16	20.23
Notes:				
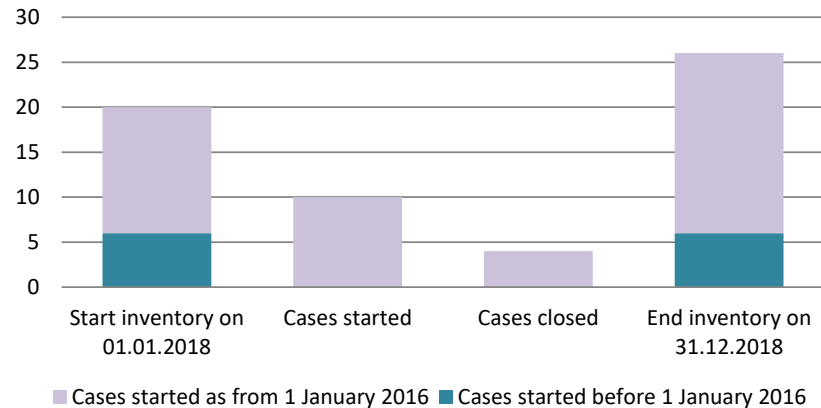
Row 1

Slovenia

Total MAP Caseload

■ Cases started as from 1 January 2016 ■ Cases started before 1 January 2016

Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	0	0	0	0
Other cases	6	0	0	6

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	8	2	2	8
Other cases	6	8	2	12

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.62	1.51	16.90	9.44
Other cases	21.59	1.15	3.01	18.58

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs

Transfer pricing cases

	Cases in 2018 start inventory + cases started in 2018	Cases closed in 2018
Austria	5	1
Treaty Partners (de minimis rule applies)	4	1
Treaty Partners (Others)	1	0

- Cases in 2018 start inventory + cases started in 2018
- Cases closed in 2018

Other cases

	Cases in 2018 start inventory + cases started in 2018	Cases closed in 2018
Germany	8	1
Treaty Partners (de minimis rule applies)	6	1
Treaty Partners (Others)	0	0

- Cases in 2018 start inventory + cases started in 2018
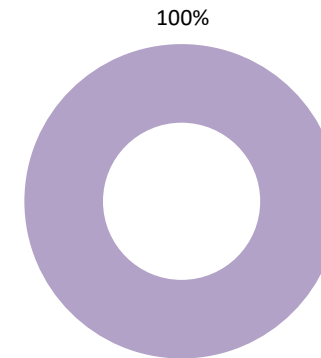- Cases closed in 2018

The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases

MAP Outcomes - other cases

- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**1**	**2**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	1	2
Other cases (all)	**0**	**0**	**0**	**0**	**0**	**2**	**0**	**0**	**0**	**0**	**2**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
All cases	**0**	**0**	**0**	**0**	**0**	**3**	**0**	**0**	**0**	**1**	**4**

Annex A
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	6	0	0	0	0	0	0	0	0	0	0	6	n.a.
Row 3	Total	6	0	0	0	0	0	0	0	0	0	0	6	n.a.

Notes:
1) Slovenia used the definition of MAP cases and the counting method based on the reporting framework arising from the proposals in the CFA report "Improving the Resolution of Tax Treaty Disputes".
2) For purposes of reporting pre-2016 cases the same definitions were used to categorise attribution/allocation cases and other cases as are provided for in items (c) and (d) of Annex D of the MAP Statistics Reporting Framework.
3) In 2018 Slovenia did not close any of the pre-2016 cases still in its inventory mainly for two reasons: - inactivity of the treaty partners, - long-standing issues where the taxpayers filled additional requests extending the tax years requiring competent authorities to perform additional analysis.

MAP Statistics 2018 Slovenia.xlsx

Annex B
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

	Table 1: Attribution / Allocation MAP Cases												
				number of post-2015 cases closed during the reporting period by outcome:										
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2018
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Austria	4	1	0	0	0	0	0	1	0	0	0	0	4
Row 2 **Treaty Partners (*de minimis* rule applies)**	3	1	0	0	0	0	0	0	0	0	0	1	3
Row 3 **Treaty Partners (Others)**	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	8	2	0	0	0	0	0	1	0	0	0	1	8

Notes
The case has been included among the cases with outcome 'any other outcome' due to the fact that the taxpayer has been liquidated with no legal successors whatsoever.

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

				number of post-2015 cases closed during the reporting period by outcome										
	Treaty Partner	**no. of post-2015 cases in MAP inventory on 1 January 2018**	**no. of post-2015 cases started during the reporting period**	**denied MAP access**	**objection is not justified**	**withdrawn by taxpayer**	**unilateral relief granted**	**resolved via domestic remedy**	**agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty**	**agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty**	**agreement that there is no taxation not in accordance with tax treaty**	**no agreement including agreement to disagree**	**any other outcome**	**no. of post-2015 cases remaining in MAP inventory on 31 December 2018**
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	2	6	0	0	0	0	0	1	0	0	0	0	7
Row 2	**Treaty Partners (*de minimis* rule applies)**	4	2	0	0	0	0	0	1	0	0	0	0	5
Row 3	**Treaty Partners (Others)**	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	6	8	0	0	0	0	0	2	0	0	0	0	12
	Notes:													

Table 2: Other MAP Cases

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	**average time taken (in months) for post-2015 cases from:**				
	"Start" to "End"	**Receipt of taxpayer's MAP request to "Start"**	**"Start" to Milestone 1**	**Milestone 1 to "End"**	
Column 1	Column 2	Column 3	Column 4	Column 5	
Austria	26.33	1.87	16.90	9.44	Row 1
Treaty Partners (de minimis rule applies)	20.91	1.15	n.a.	n.a.	Row 2
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.	Row 3
Total Average Time	23.62	1.51	16.90	9.44	
Notes:					

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

	Table 2: Other MAP Cases				
Treaty Partner	**average time taken (in months) for post-2015 cases from:**				
	"Start" to "End"	**Receipt of taxpayer's MAP request to "Start"**	**"Start" to Milestone 1**	**Milestone 1 to "End"**	
Column 1	Column 2	Column 3	Column 4	Column 5
Germany	26.93	1.15	2.50	24.43
Treaty Partners (*de minimis* rule applies)	16.24	1.15	3.52	12.72
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	21.59	1.15	3.01	18.58

Row 1 — Germany
Row 2 — Treaty Partners (*de minimis* rule applies)
Row 3 — Treaty Partners (Others)

Notes:

MAP Statistics 2018 Slovenia.xlsx

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

		Table 3: All MAP Cases			
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	22.60	1.33	7.64	15.53
	Notes:				

Slovenia

Total MAP Caseload
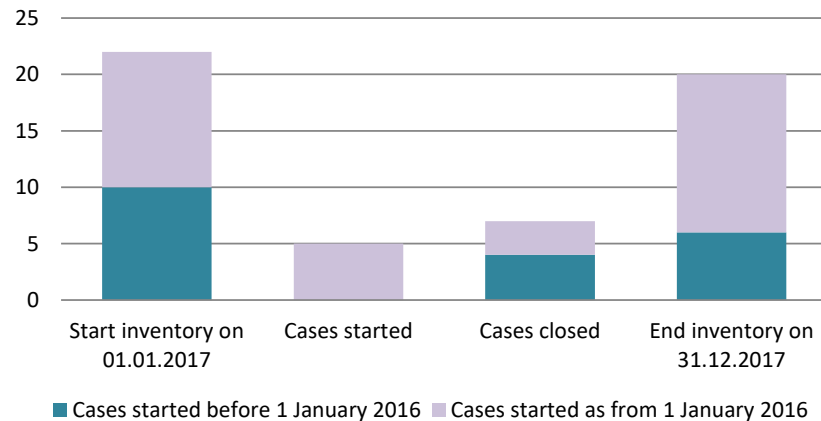
■ Cases started before 1 January 2016   ■ Cases started as from 1 January 2016

Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	0	0	0	0
Other cases	10	0	4	6

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	6	2	0	8
Other cases	6	3	3	6

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	31.35

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

(i) start date: (a) the date when the MAP request was received, (b) the date when missing information was received by the taxpayer to supplement the request or (c) the date when Slovenia's competent authority was informed about the initiation of a MAP case from the other competent authority; and

(ii) end date: one of the following dates; (a) the date when the taxpayer was informed of the outcome of the MAP, (b) the date when the notification from the other competent authority was received that the taxpayer was notified of or accepted the MAP outcome or (c) the date when the competent authority formally closed the MAP case.
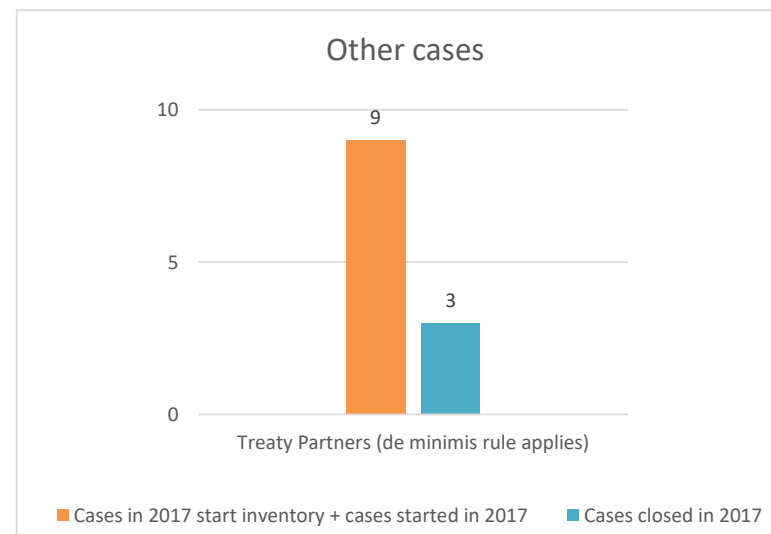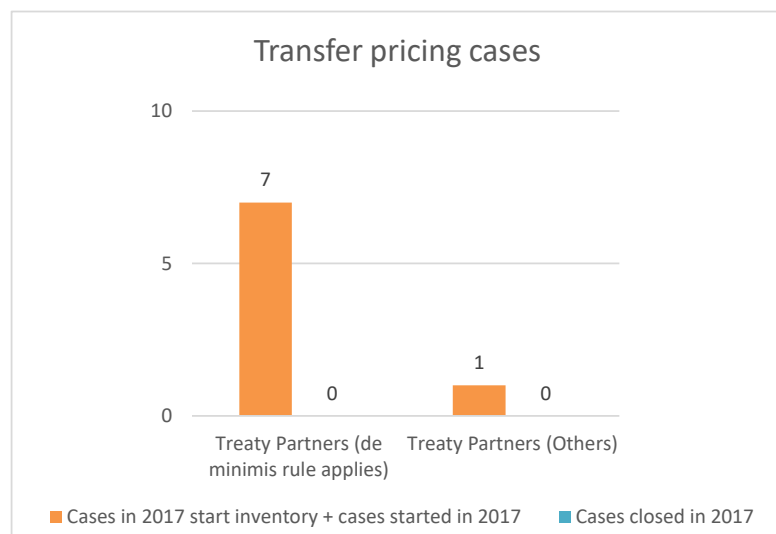
Calculation of the average time taken was computed as follows: The number of months taken for each case was computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiplied by 12 (rounded to 2 decimal places). Then this aggregated number of months was divided by the total number of cases where the "end" date for the case falls within the reporting period.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	8.40	7.41	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs

The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes

- denied MAP access
- objection is not justified
- agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty
- no agreement including agreement to disagree

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	**2**	**2**	**0**	**0**	**0**	**2**	**0**	**0**	**1**	**0**	**7**
Cases started before 1 January 2016	0	1	0	0	0	2	0	0	1	0	4
Cases started as from 1 January 2016	2	1	0	0	0	0	0	0	0	0	3
All cases	**2**	**2**	**0**	**0**	**0**	**2**	**0**	**0**	**1**	**0**	**7**

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	10	0	1	0	0	0	2	0	0	1	0	6	31.35
Row 3	Total	10	0	1	0	0	0	2	0	0	1	0	6	31.35

Notes:
1) Slovenia used the definition of MAP cases and the counting method based on the reporting framework arising from the proposals in CFA report "Improving the Resolution of Tax Treaty Disputes".
2) For purposes of reporting pre-2016 cases the same definitions were used to categorise attribution/allocation cases and other cases as are provided for in items (c) and (d) of Annex D of the MAP Statistics Reporting Framework.
3) For purposes of computing average time taken to resolve pre-2016 cases, Slovenia used:
- as the start date: (i) the date when the MAP request was received, (ii) the date when missing information was received by the taxpayer to supplement the request or (iii) the date when we were informed about the initiation of a MAP case from the other competent authority,
- as the end date, one of the following dates: (i) the date when the taxpayer was informed of the outcome of the MAP, (ii) the date when the notification from the other competent authority was received that the taxpayer was notified of or accepted the MAP outcome or (iii) the date when the competent authority formally closed the MAP case.
Calculation of the average time taken was computed as follows: The number of months taken for each case was computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiplied by 12 (rounded to 2 decimal places). Then this aggregated number of months was divided by the total number of cases where the "end" date for the case falls within the reporting period.
4) The number of pre-2016 attribution/allocation cases in the inventory on 1 January 2016 in the table above is different from 2016 MAP statistics. This results from the fact that Slovenia used a different definition for attribution/allocation cases for 2016 MAP statistics and these cases have been reclassified as other cases.

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

						number of post-2015 cases closed during the reporting period by outcome:									
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2017
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 2	Treaty Partners (*de minimis* rule applies)	5	2	0	0	0	0	0	0	0	0	0	0	7
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	6	2	0	0	0	0	0	0	0	0	0	0	8
	Notes													

Table 1: Attribution / Allocation MAP Cases

Annex B
MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	Table 2: Other MAP Cases												
				number of post-2015 cases closed during the reporting period by outcome									
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2017
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (*de minimis* rule applies)	6	3	2	1	0	0	0	0	0	0	0	0	6
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6	3	2	1	0	0	0	0	0	0	0	0	6
Notes:													

Row 2 — Treaty Partners (*de minimis* rule applies)
Row 3 — Treaty Partners (Others)

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 2 Treaty Partners (de minimis rule applies)				
Row 3 Treaty Partners (Others)				
Total Average Time	n.a.	n.a.	n.a.	n.a.
Notes:				

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	**Receipt of taxpayer's MAP request to "Start"**	**"Start" to Milestone 1**	**Milestone 1 to "End"**
Column 1	Column 2	Column 3	Column 4	Column 5
Row 2 **Treaty Partners (*de minimis* rule applies)**	8.40	7.41		
Row 3 **Treaty Partners (Others)**				
Total Average Time	8.40	7.41	n.a.	n.a.
Notes:				
No other post-2015 MAP cases were closed with a Milestone 1, therefore no times could be reported in this respect.				

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 3: All MAP Cases				
	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	8.40	7.41	n.a.	n.a.
Notes:				

Slovenia

Total MAP Caseload

- ◼ Cases started as from 1 January 2016
- ◼ Cases started before 1 January 2016
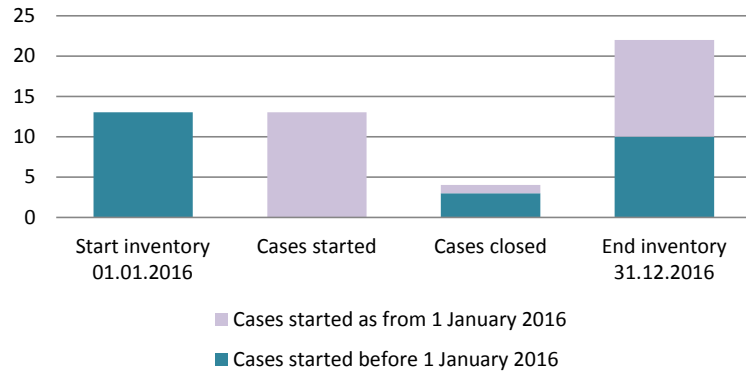
Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	2	0	0	2
Other cases	11	0	3	8

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	6	0	6
Other cases	0	7	1	6

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	8.59

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:
(i) start date: the date when the MAP request was received or the date when missing information was received by the taxpayer to supplement the request,
(ii) end date: one of the following dates: (a) the date when the taxpayer was informed of the outcome of the MAP, (b) the date when the notification from the other competent authority was received that the taxpayer was notified of or accepted the MAP outcome or (c) the date when the competent authority formally closed the MAP case.
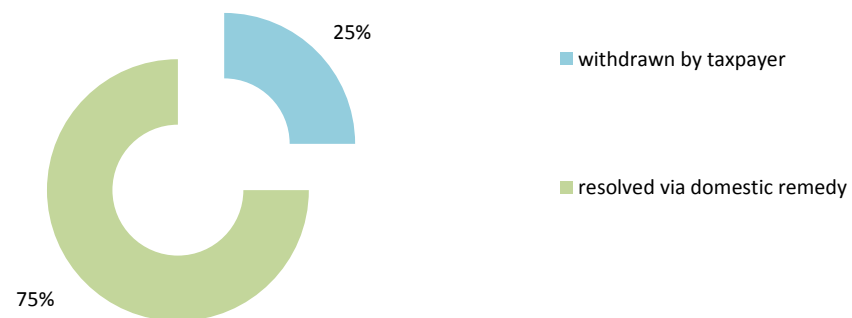Calculation of the average time taken was computed as follows: The number of months taken for each case was computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiplied by 12 (rounded to 2 decimal places). Then this aggregated number of months was divided by the total number of cases where the "end" date for the case falls within the reporting period.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	2.04	1.15	n.a.	n.a.

Note: the average times to close MAP cases that started **as from 1 January 2016** were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf
There was only 1 other case that was closed in 2016 and the position paper was not exchanged since its outcome was "resolved by domestic remedy". Therefore, no milestone 1 was applicable.

MAP Outcomes

25%

75%

■ withdrawn by taxpayer

■ resolved via domestic remedy

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	**0**	**0**	**1**	**0**	**3**	**0**	**0**	**0**	**0**	**0**	**4**
Cases started before 1 January 2016	0	0	1	0	2	0	0	0	0	0	3
Cases started as from 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
All cases	**0**	**0**	**1**	**0**	**3**	**0**	**0**	**0**	**0**	**0**	**4**

Note: the MAP statistics previously reported by the jurisdiction are available at http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm

MAP Statistics prior to 2016

Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*[115]) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

---

[115] https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Slovenia/Slovénie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: _____

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior			■	■								
2010	0	1	■	■	0	0	0	1	0	0		
2011	0	0	■	■	0	0	0	0	0	0		
2012	1	0	■	■	1	0	0	0	0	0		
2013	5	1	■	■	2	0	1	1	2	0		
2014	7	1	■	■	2	0	5	1	0	0		
2015	■	■	5	0	0	0	3	0	2	0		
Total	13	3	5	0	5	0	9	3	4	0	--	--

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Slovenia/Slovénie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: _____

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior												
2009												
2010	1	1			1	0	0	1	0	0		
2011	0	0			0	0	0	0	0	0		
2012	2	0			1	0	1	0	0	0		
2013	5	1			0	0	5	1	0	0		
2014			10	1	0	0	7	1	3	0		
Total	8	2	10	1	2	0	13	3	3	0		

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Slovenia/Slovénie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2007 or prior	0	0	■	■	0	0	0	0				
2008	0	0	■	■	0	0	0	0				
2009	0	0	■	■	0	0	0	0				
2010	1	1	■	■	0	0	1	1				
2011	0	0	■	■	0	0	0	0				
2012	2	0	■	■	0	0	2	0				
2013	■	■	5	1	0	0	5	1				
Total	**3**	**1**	**5**	**1**	**0**	**0**	**8**	**2**	**0**	**0**	**--**	**--**

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Slovenia/Slovénie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior			■	■								
2007			■	■								
2008			■	■								
2009			■	■								
2010	1	1	■	■	0	1	1	1	0	0	--	--
2011	2	0	■	■	2	0	0	0	0	0	14	--
2012	■	■	2	1	0	2	2	0	0	1	--	6
Total	3	1	2	1	2	3	3	1	0	1	14	6

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Slovenia/Slovénie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior			■	■								
2006			■	■								
2007			■	■								
2008	0	0	■	■	0	0	0	0	0	0		
2009	0	0	■	■	0	0	0	0	0	0		
2010	1	1	■	■	0	0	1	1	0	0		
2011	■	■	2	0	0	0	2	0	0	0		
Total	**1**	**1**	**2**	**0**	**0**	**0**	**3**	**1**	**0**	**0**		

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Slovenia/Slovénie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: _____

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2004 or prior			■	■								
2005			■	■								
2006			■	■								
2007			■	■								
2008	1	0	■	■	1	0			1	0	17	
2009	0	0	■	■	0	0						
2010	■	■	1	1	0	0	1	1				
Total	**1**	**0**	**1**	**1**	**1**	**0**	**1**	**1**	**1**	**0**	**17**	

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Slovenia/Slovénie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: _____

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior			■	■								
2004			■	■								
2005			■	■								
2006			■	■								
2007			■	■								
2008	2	1	■	■	1	1	1	0				
2009	■	■	0	0								
Total	2	1	0	0	1	1	1	0	0	0		

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Slovenia/Slovénie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: _____

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2002 or prior			■	■								
2003			■	■								
2004			■	■								
2005			■	■								
2006			■	■								
2007			■	■								
2008	■	■	2	1			2	1				
Total	0	0	2	1	0	0	2	1	0	0		