

Mutual Agreement Procedure Statistics per jurisdiction

## **Slovenia**

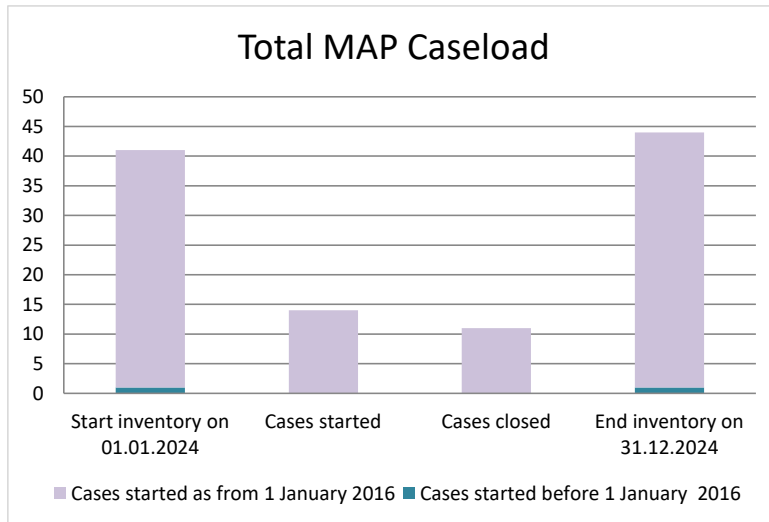
2008-2015 (pre-MAP Statistics Reporting Framework) and  
2016-2024 (post-MAP Statistics Reporting Framework)

2023-2024 APA Statistics



## Slovenia

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	13	6	6	13
Other cases	27	8	5	30

## Average time needed to close MAP cases

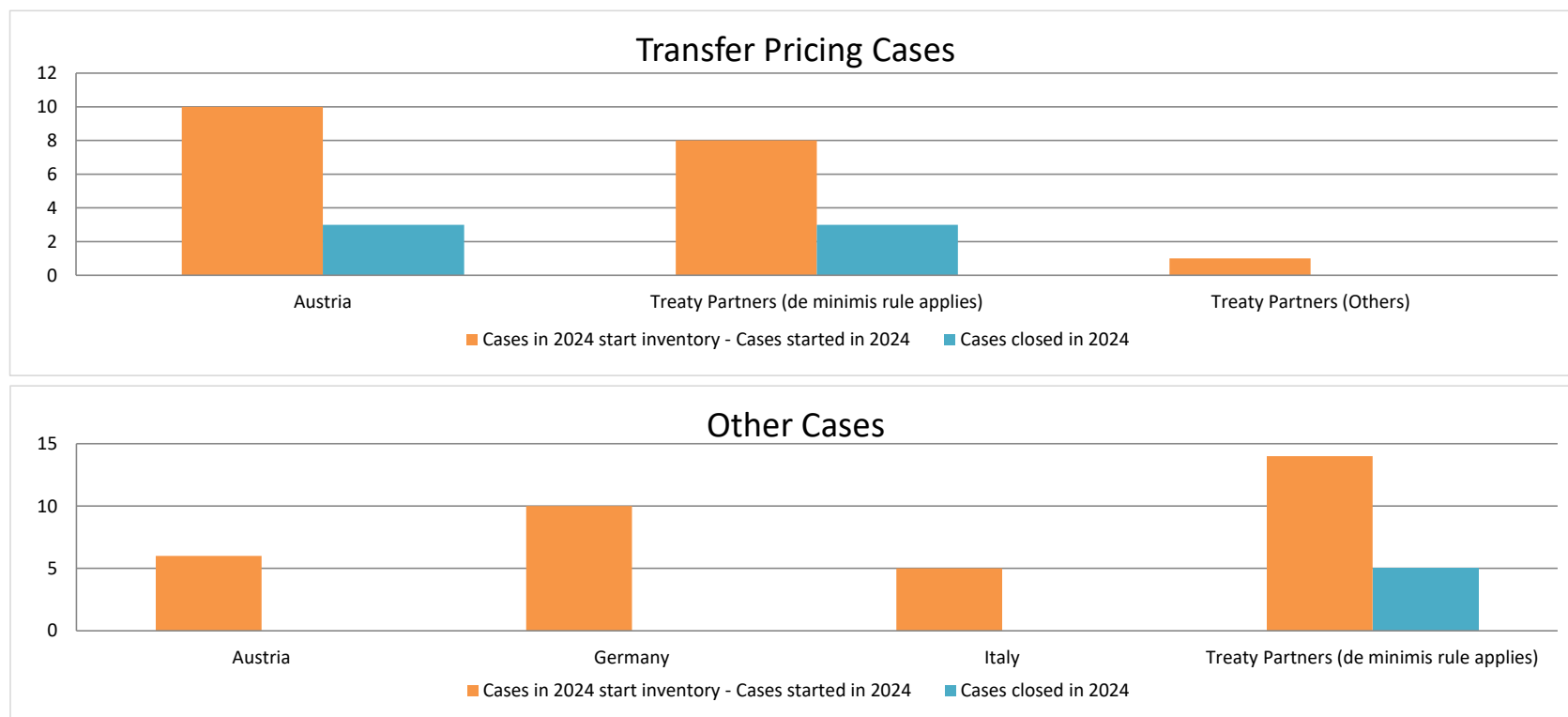
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	59.98	6.54	16.30	43.68
Other cases	44.33	2.57	14.28	41.14

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)

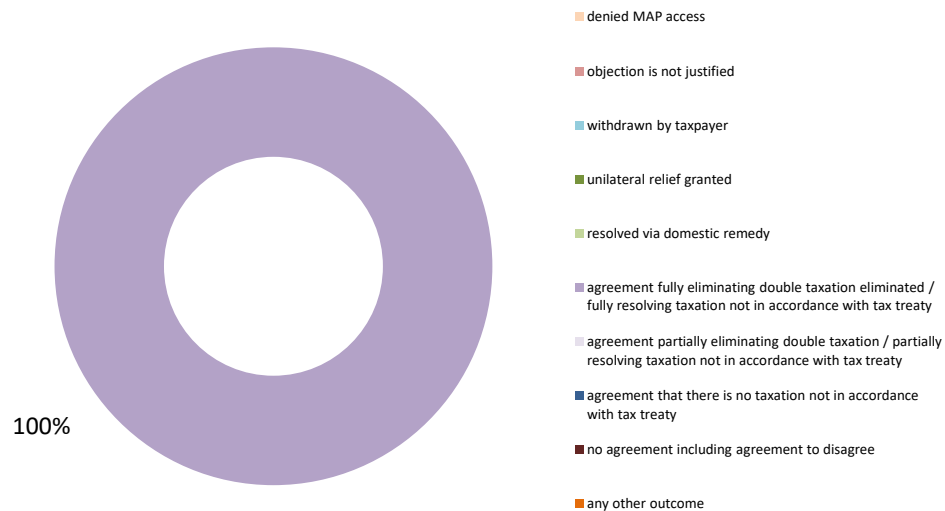
Note: the MAP cases started before 1 January 2016 and closed in 2024 are not shown in these graphs



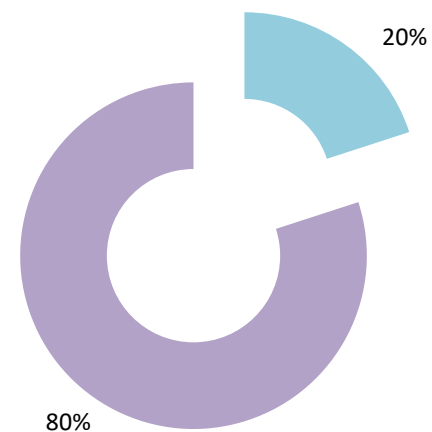
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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 - TP cases



## 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
<b>Transfer pricing cases (all)</b>	0	0	0	0	0	6	0	0	0	0	6
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	6	0	0	0	0	6
<b>Other cases (all)</b>	0	0	1	0	0	4	0	0	0	0	5
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	1	0	0	4	0	0	0	0	5
<b>All cases</b>	0	0	1	0	0	10	0	0	0	0	11

Annex A  
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	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 2024	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.
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>"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:</p> <p>- 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,</p> <p>- 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."</p> <p>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.</p> <p>Category of cases</p> <p>Potential mismatches between 2024 start inventory and 2023 end inventory</p> <p>Notes on the computation of average time</p> <p>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.</p> <p>Other Notes on Annex A</p>														

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	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 2024
			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	
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	6	4	0	0	0	0	0	3	0	0	0	0	7
Row 2 Treaty Partners (de minimis rule applies)	6	2	0	0	0	0	0	3	0	0	0	0	5
Row 3 Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	13	6	0	0	0	0	0	6	0	0	0	0	13
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	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 2024
			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	4	2	0	0	0	0	0	0	0	0	0	6
	Germany	10	0	0	0	0	0	0	0	0	0	0	10
	Italy	3	2	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	10	4	0	0	1	0	0	4	0	0	0	9
	Total	27	8	0	0	1	0	0	4	0	0	0	30
Notes: The 2024 start inventory for post-2015 other MAP cases differs by one case from the 2023 end inventory due to a mistake in the 2023 reporting.													

Table 3: All post-2015 MAP Cases pending on 31 December 2024	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	17
>=2 and <4 years old	8
>=4 and <6 years old	10
>=6 years old	8



	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 1	Austria	69.48	3.48	19.29	50.19
Row 2	Treaty Partners (de minimis rule applies)	50.47	9.59	13.30	37.16
	Total	59.98	6.54	16.30	43.68
	Notes:				

Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 1: Attribution / Allocation MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	n.a.
Cases closed in the Bilateral stage	59.97
Notes:	

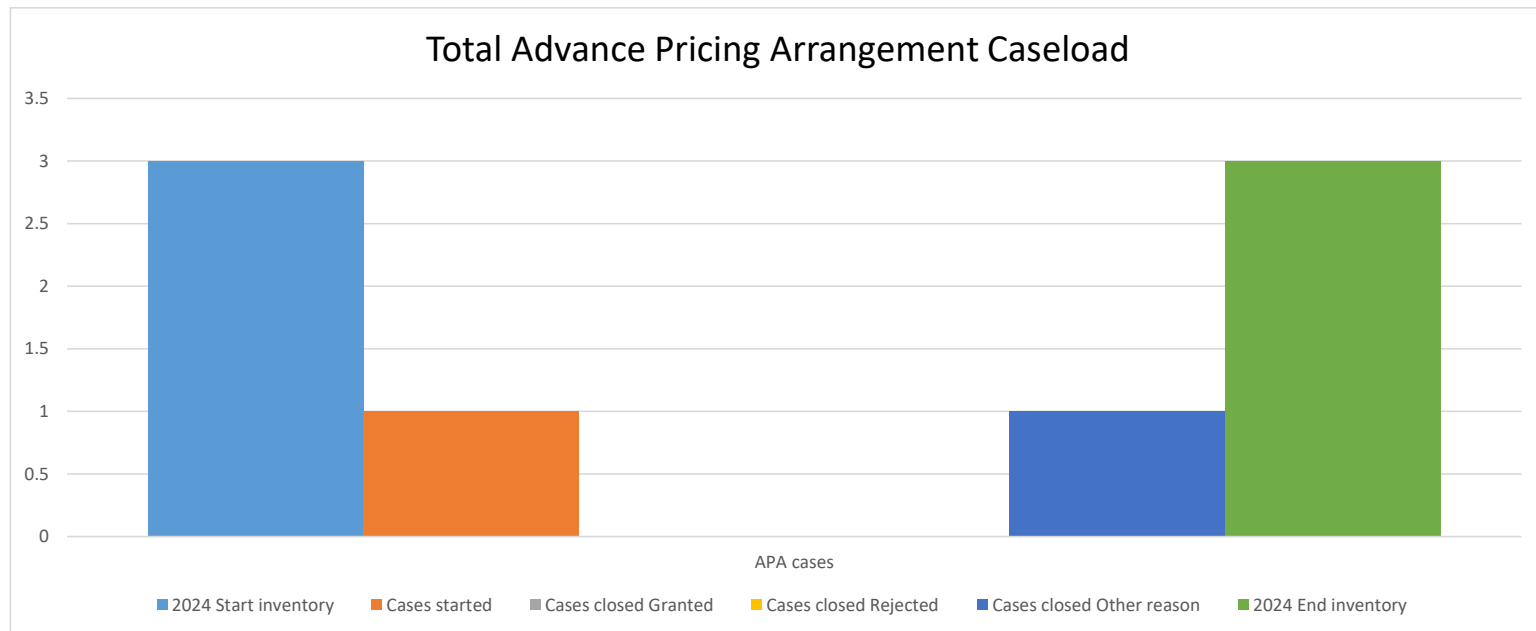
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	44.33	2.57	14.28	41.14
Total	44.33	2.57	14.28	41.14
Notes:				

Annex to Table 2: Other MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	44.33
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
Row 1	Total Average Time	52.87	4.73	15.49	42.66
	<u>Notes:</u>				

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	3	1	0	0	1	3	n.a.
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	Start day is the day of the submission of APA request, not necessarily complete.						
Definition of "APAs concluded during the reporting period" followed:	End day is the date when APA is signed by both parties (TA and taxpayer).						
Further information							

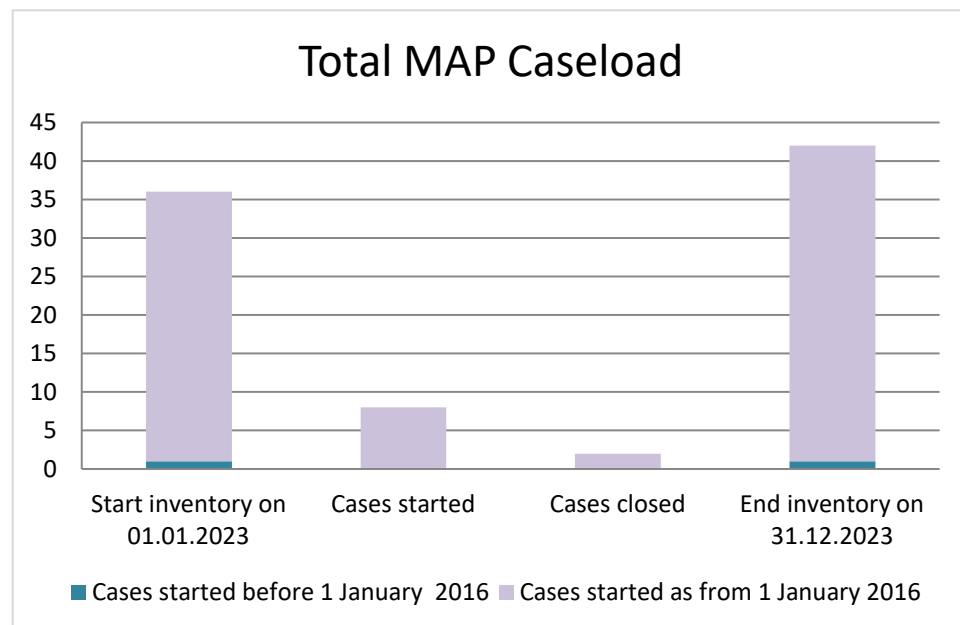
## Slovenia



	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	3	1	0	0	1	3	n.a.

## Slovenia

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained on page 10



Cases started before 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	13	2	2	13
Other cases	22	6	0	28

## Average time needed to close MAP cases

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

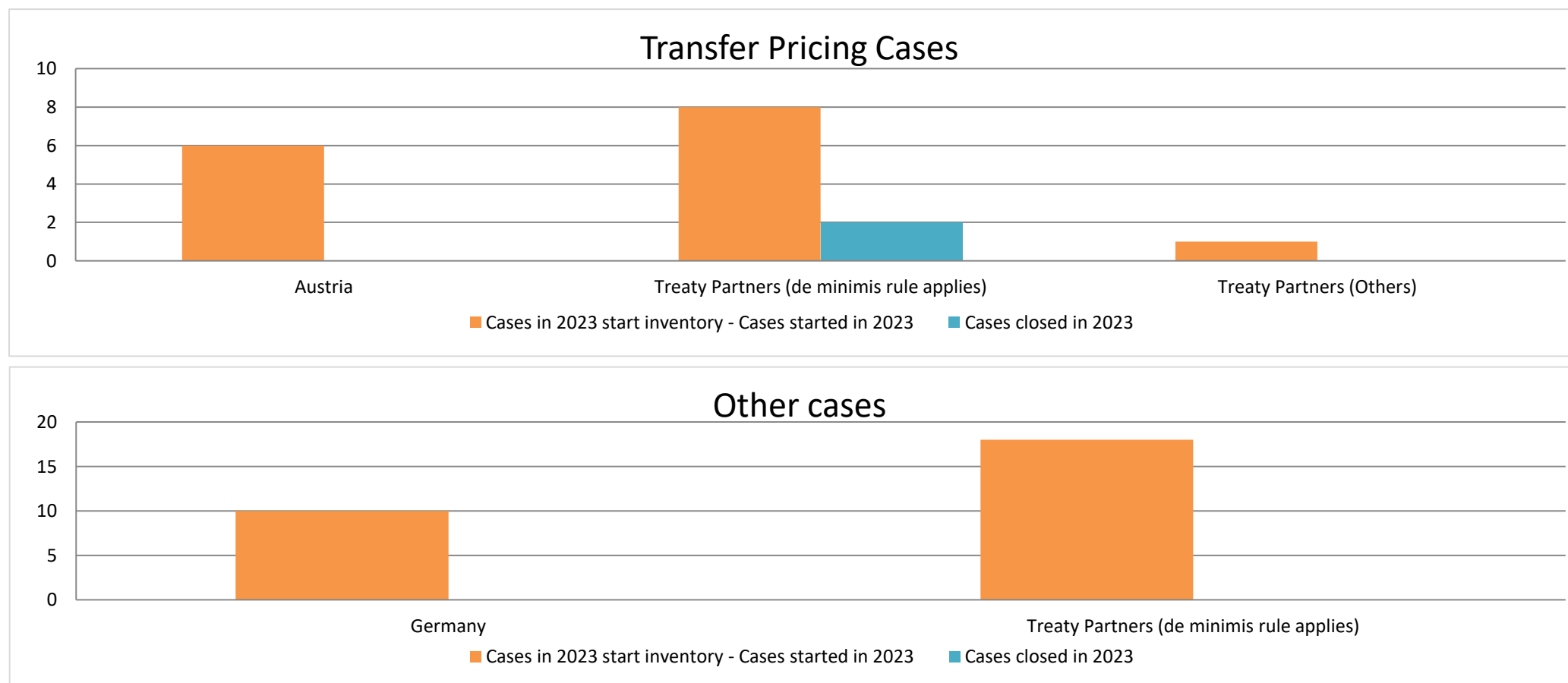
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	45.00	5.29	3.75	72.33
Other cases	n.a.	n.a.	n.a.	n.a.

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>



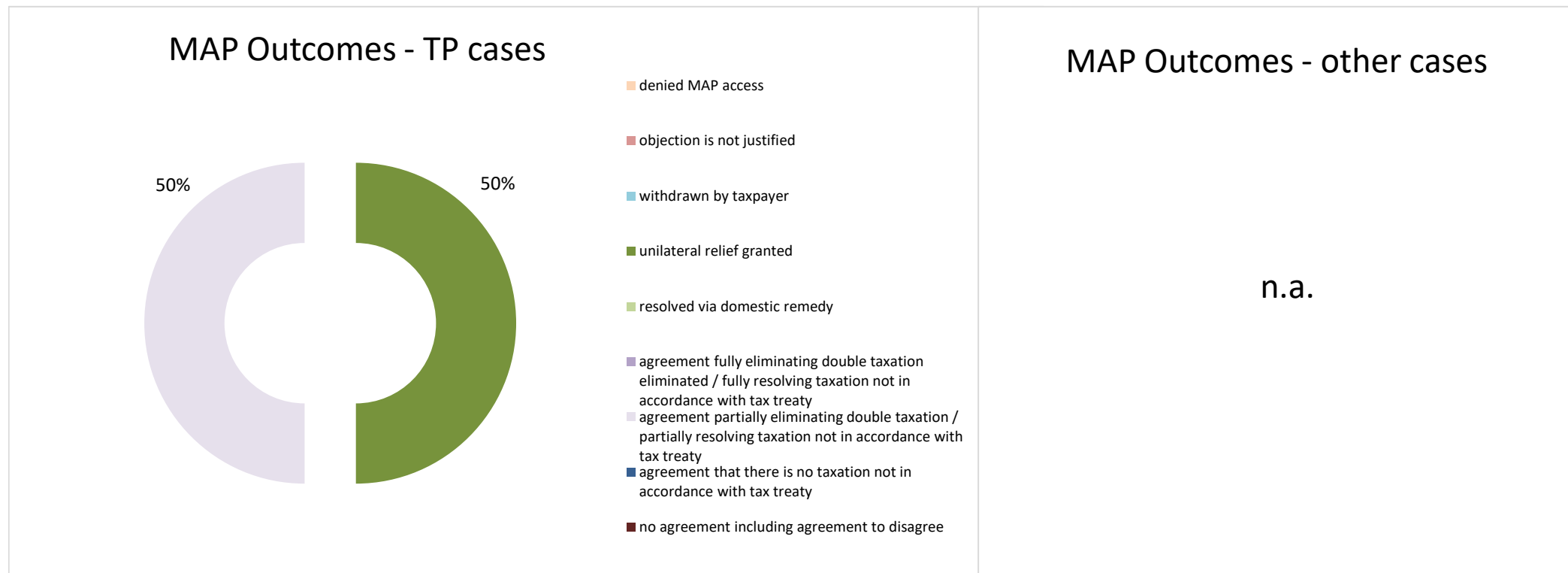
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2023 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.



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
<b>Transfer pricing cases (all)</b>	0	0	0	1	0	0	1	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	0	1	0	0	0	2
<b>Other cases (all)</b>	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
<b>All cases</b>	0	0	0	1	0	0	1	0	0	0	2

Annex A

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	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 2023	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.
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>"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:</p> <ul style="list-style-type: none"> <li>- 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,</li> <li>- 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."</li> </ul> <p>Category of cases</p> <p>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.</p> <p>Notes on the computation of average time</p> <p>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.</p>														

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	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 2023
			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	
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	6	0	0	0	0	0	0	0	0	0	0	0	6
Row 2 Treaty Partners (de minimis rule applies)	6	2	0	0	0	1	0	0	1	0	0	0	6
Row 3 Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	13	2	0	0	0	1	0	0	1	0	0	0	13
Notes:													

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	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 2023
			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
Germany	9	1	0	0	0	0	0	0	0	0	0	0	10
Treaty Partners (de minimis rule applies)	13	5	0	0	0	0	0	0	0	0	0	0	18
Total	22	6	0	0	0	0	0	0	0	0	0	0	28
Notes:													

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all MAP cases

Table 3: Table 3: All post-2015 MAP Cases pending on 31 December 2023	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	16
>=2 and <4 years old	13
>=4 and <6 years old	8
>=6 years old	3

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) 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)	45.00	5.29	3.75	72.33	
Total	45.00	5.29	3.75	72.33	
	<u>Notes:</u>				

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Annex to Table 1: Attribution / Allocation MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	14
Cases closed in the Bilateral stage	76
Notes:	



Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) 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 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

# Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

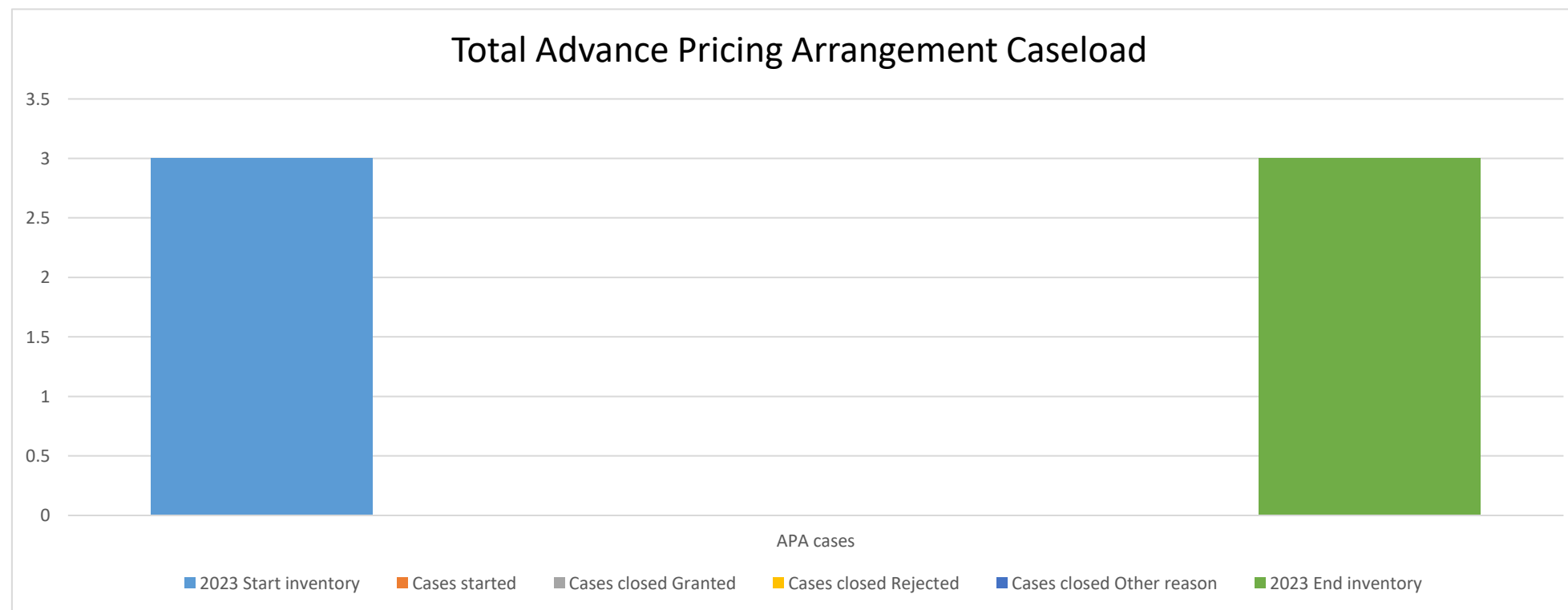
Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	n.a.
Cases closed in the Bilateral stage	n.a.
Notes:	

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) 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	45.00	5.29	3.75	72.33
	Notes:				

## Slovenia

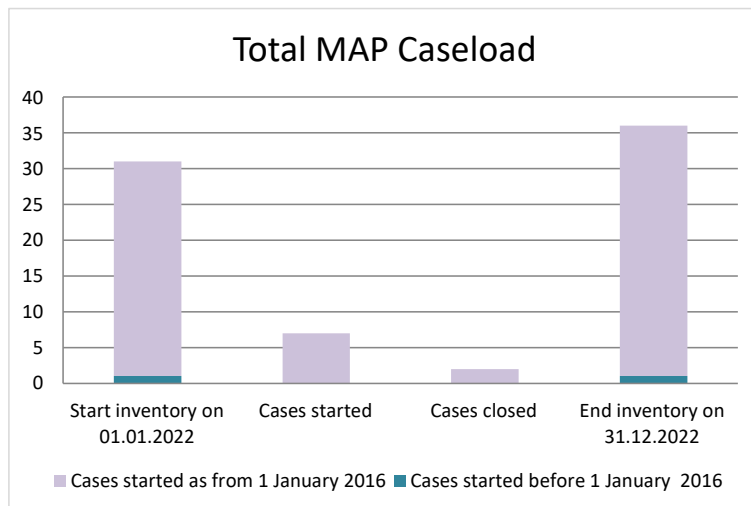


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	3	0	0	0	0	3	n.a

Annex C  
APA Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	3	0	0	0	0	3	n.a
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	Start day is the day of the submission of APA request, not necessarily complete.						
Definition of "APAs concluded during the reporting period" followed:	End day is the date when APA is signed by both parties (TA and taxpayer).						

## Slovenia



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

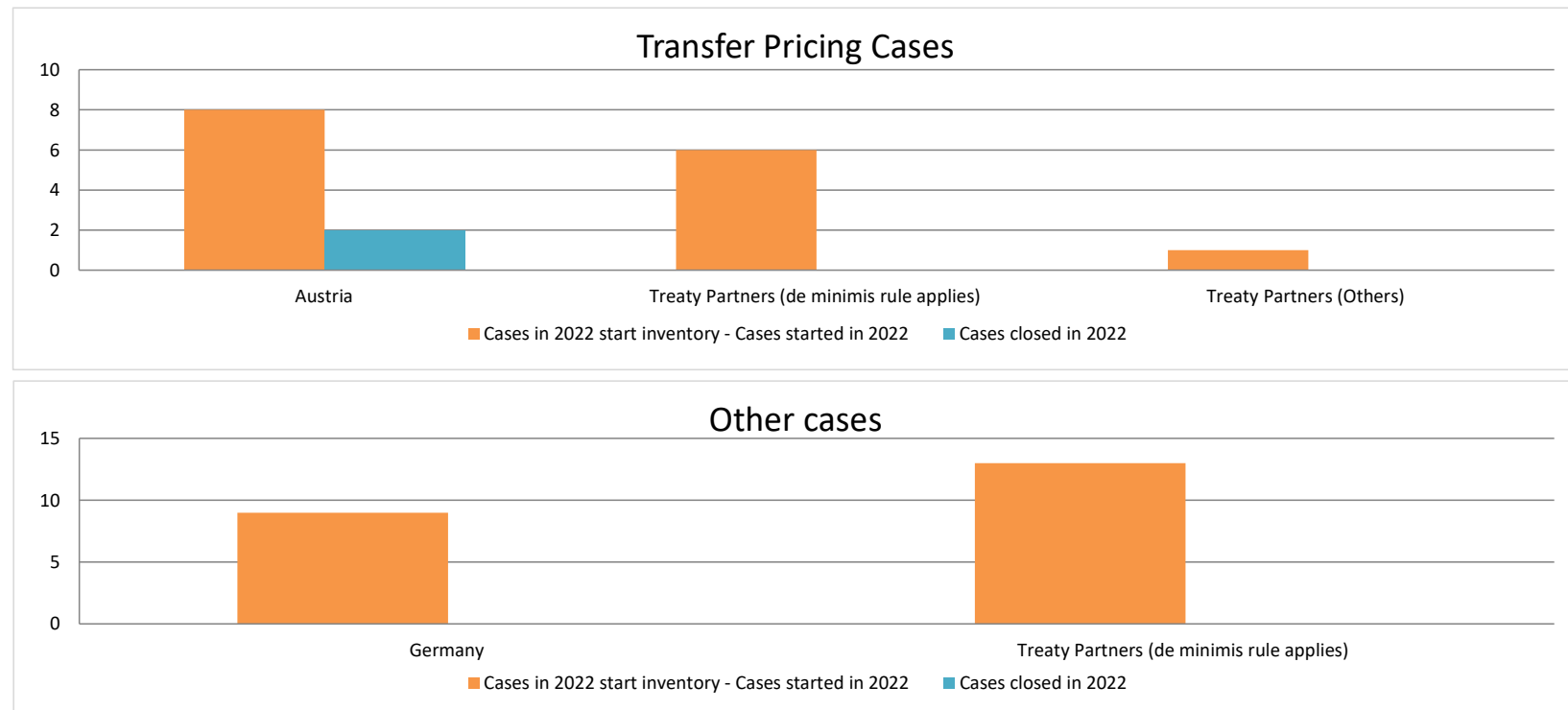
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

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>

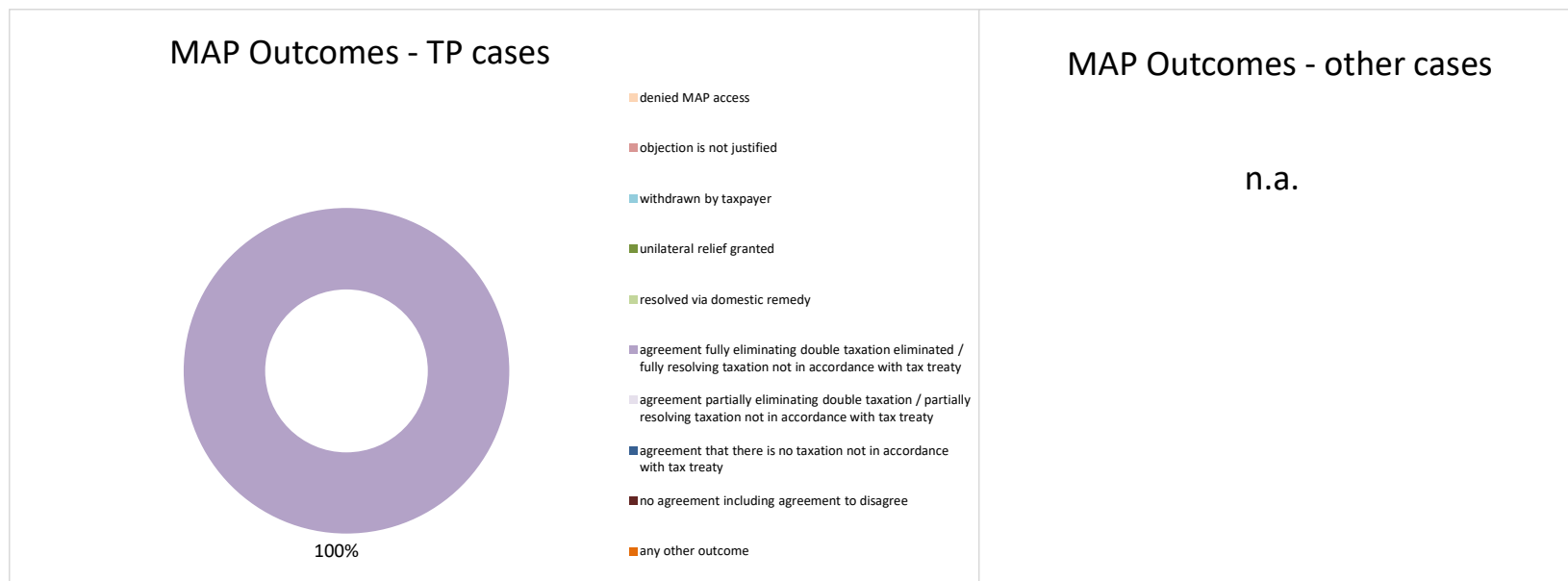
## Overview of MAP partners (only for cases started as from 1 January 2016)

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



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.



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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	0	0	0	0	0	2	0	0	0	0	2



Annex A

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022)

	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.											

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	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 2022
			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	
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	6	2	0	0	0	0	0	2	0	0	0	0	6
Row 2 Treaty Partners (de minimis rule applies)	4	2	0	0	0	0	0	0	0	0	0	0	6
Row 3 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:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	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 2022
			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
Germany	7	2	0	0	0	0	0	0	0	0	0	0	9
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:													

Annex B

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

Row 1	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:				

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for other Cases

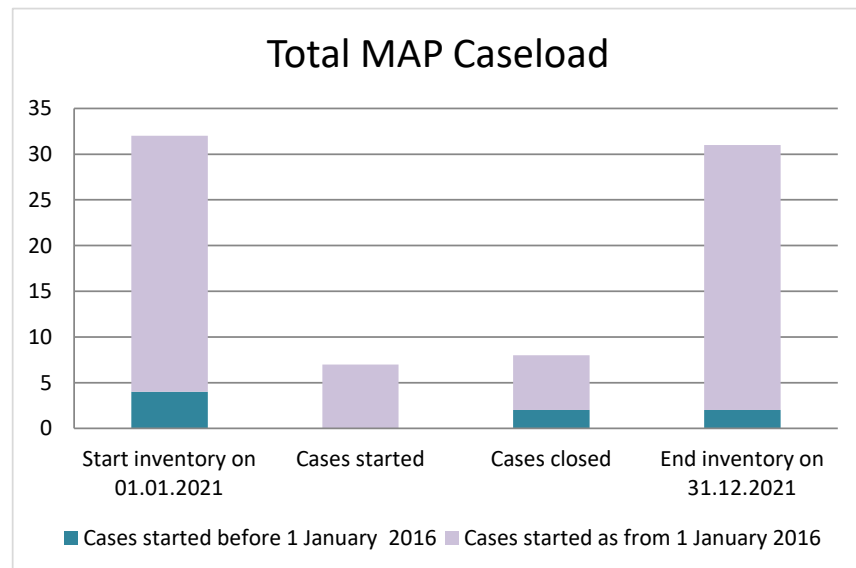
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022 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	63.06	1.15	8.78	54.28
Notes:					

## Slovenia



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

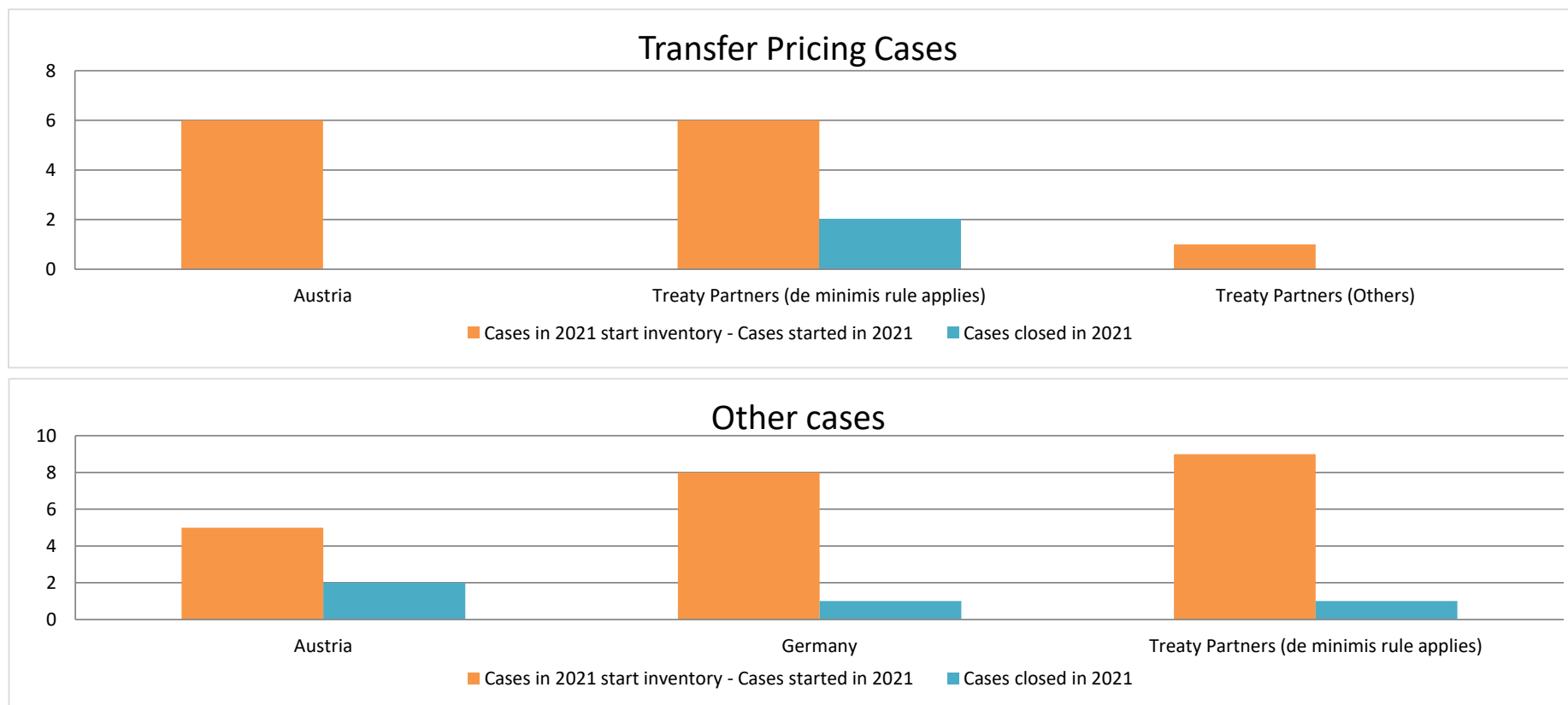
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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

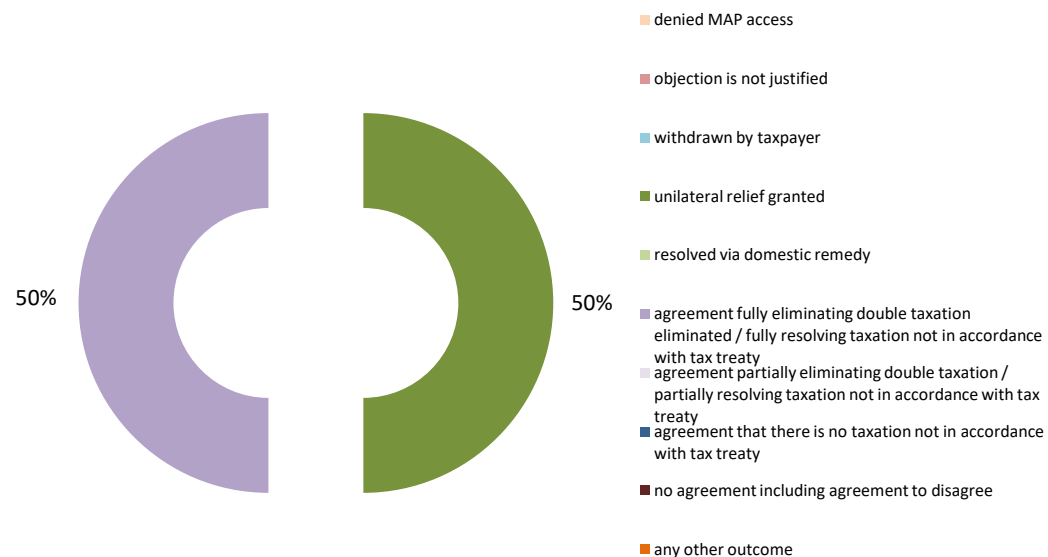


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

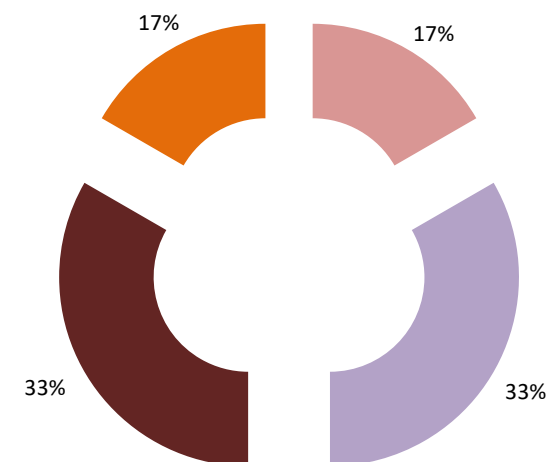
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.



## MAP Outcomes - TP cases



## 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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
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
<b>Other cases (all)</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>6</b>
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
<b>All cases</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>8</b>

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
<u>Notes:</u>														
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													
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 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	
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	5	1	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (de minimis rule applies)	4	2	0	0	0	1	0	1	0	0	0	0	4
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

Row 1	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
	Notes:				

Annex B

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

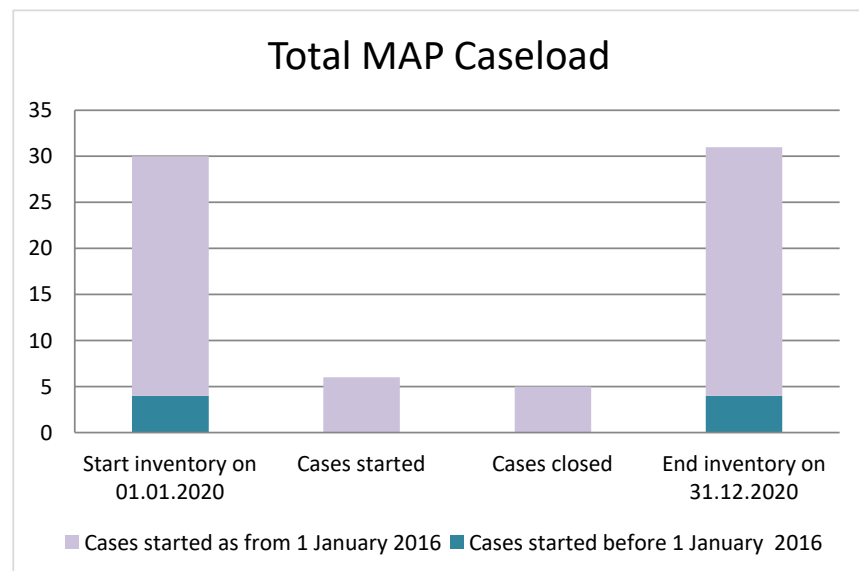
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Austria	42.74	1.15	17.15	25.60
Germany	36.59	0.69	16.83	19.76
Row 2 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	
Row 1	Total Average Time	25.75	1.60	16.99	20.12
	Notes:				

## Slovenia



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.

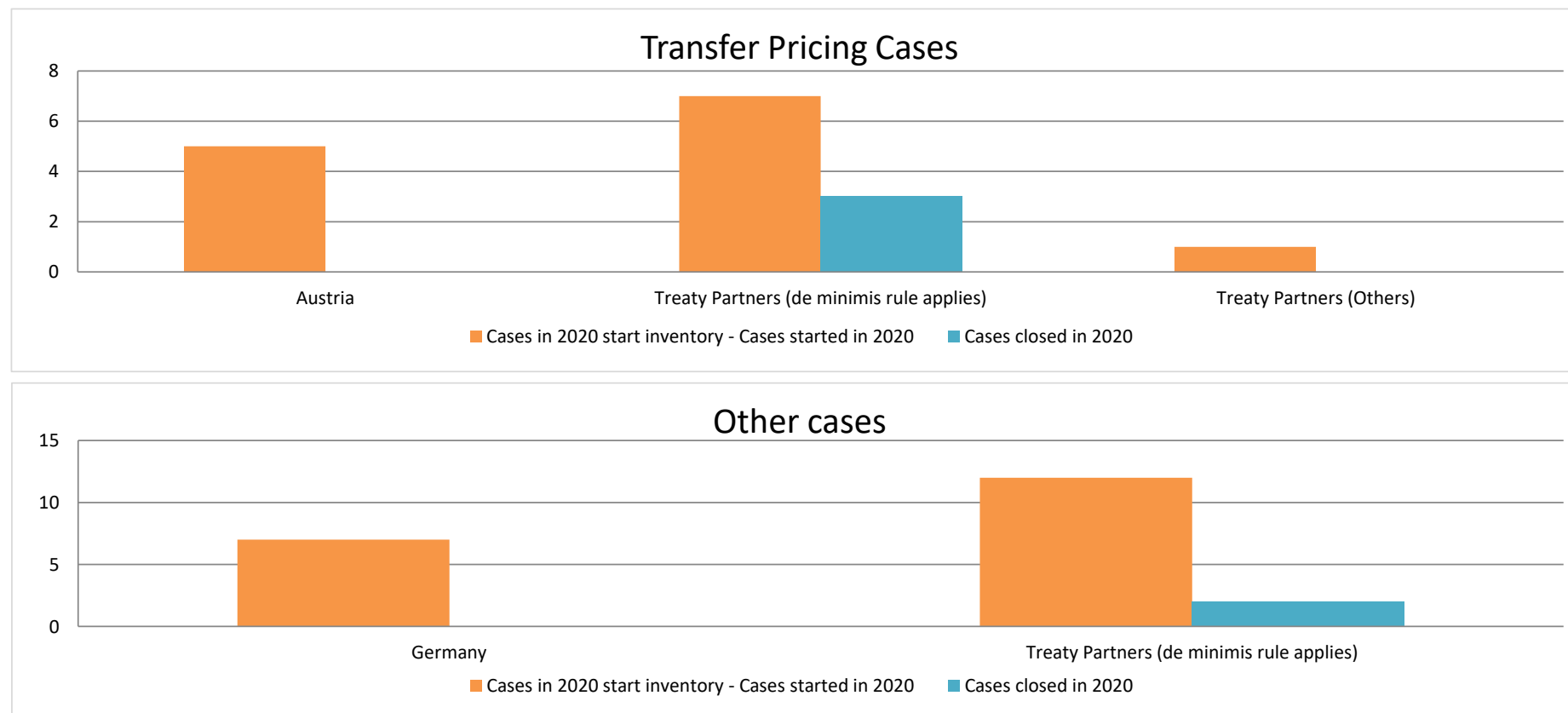
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.99	1.15	n.a.	n.a.
Other cases	12.87	9.48	-	24.99

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)

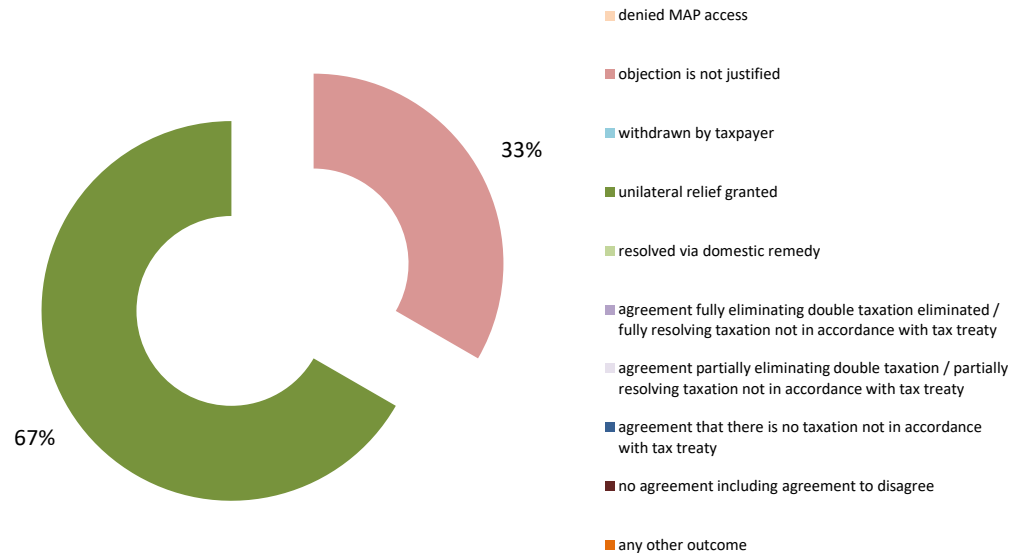
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



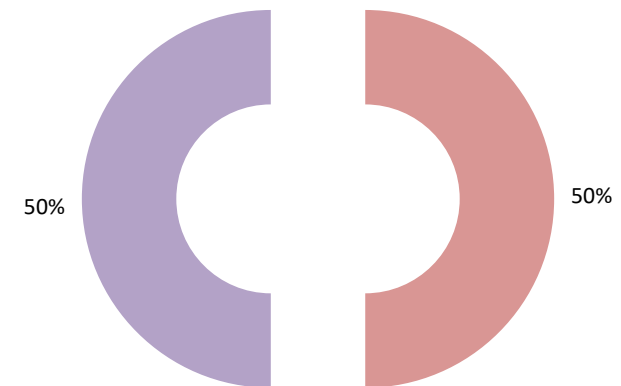
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

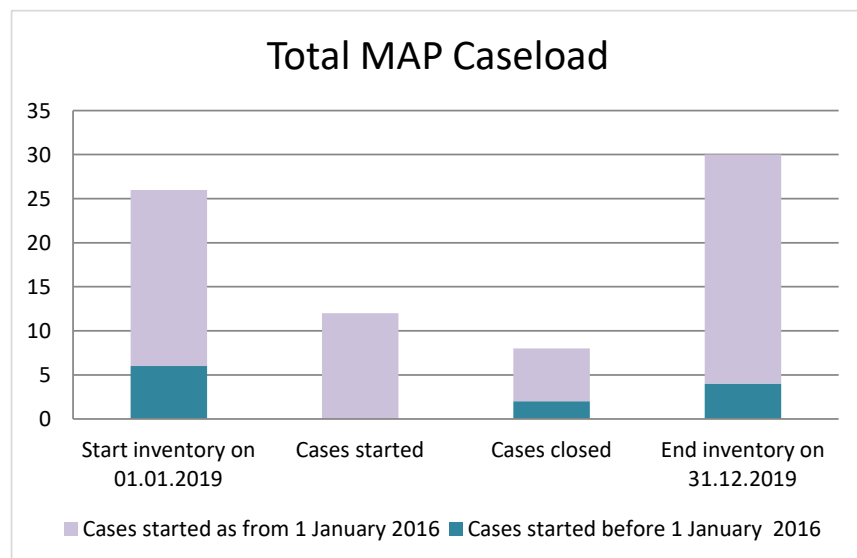


## MAP Outcomes - other cases



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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
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
<b>Other cases (all)</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
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
<b>All cases</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

## Slovenia



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

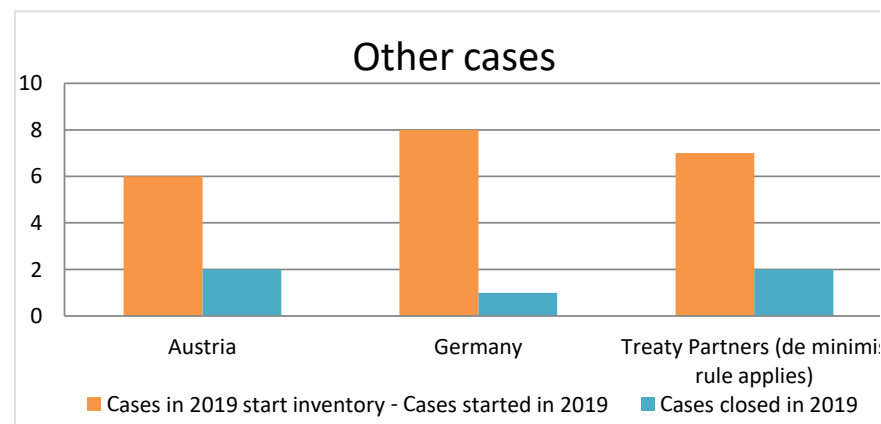
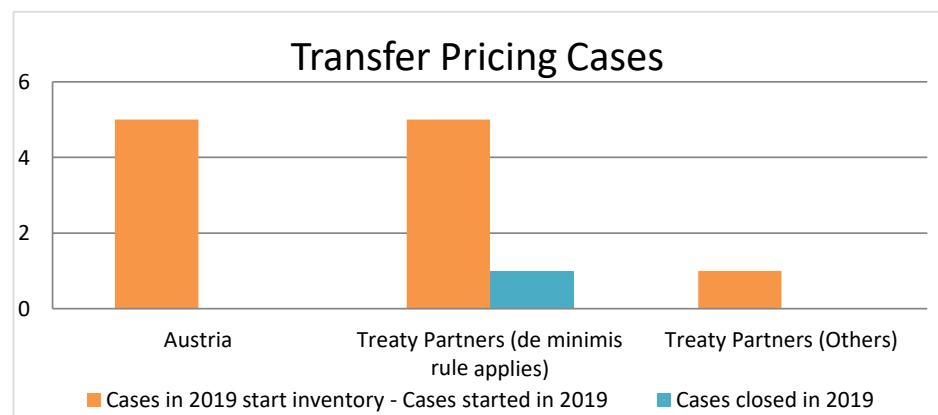
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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>

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

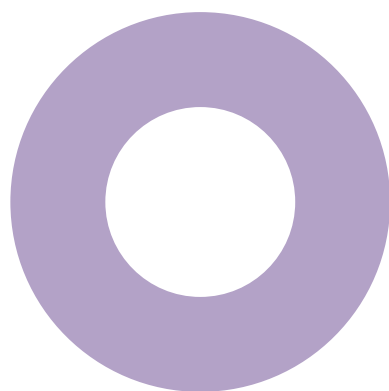
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

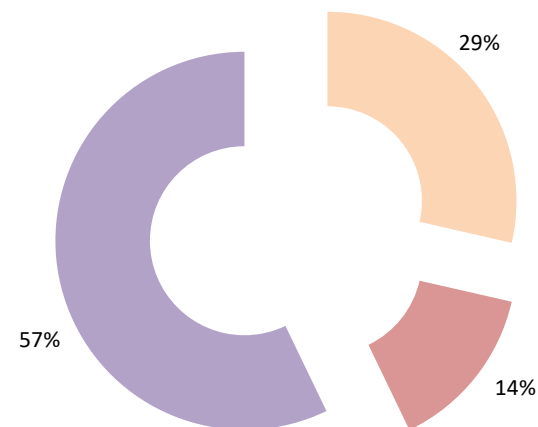
## MAP Outcomes - TP cases



100%

- 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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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
<p><b>Notes:</b></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>Category of cases</p> <p>Notes on the computation of average time</p>														
			<p>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".</p> <p>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.</p> <p>For purposes of computing average time taken to resolve pre-2016 cases, Slovenia used:</p> <ul style="list-style-type: none"> <li>- 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,</li> <li>- 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.</li> </ul> <p>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.</p>											

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	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 2019
			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	
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	5
Row 2	Treaty Partners (de minimis rule applies)	3	2	0	0	0	0	0	1	0	0	0	4
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	8	3	0	0	0	0	0	1	0	0	0	10
	Notes:												

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	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 2019	
			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	1	5	1	1	0	0	0	0	0	0	0	4	
	Germany	7	1	1	0	0	0	0	0	0	0	0	7	
Row 2	Treaty Partners (de minimis rule applies)	4	3	0	0	0	0	2	0	0	0	0	5	
	Total	12	9	2	1	0	0	0	2	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
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:				

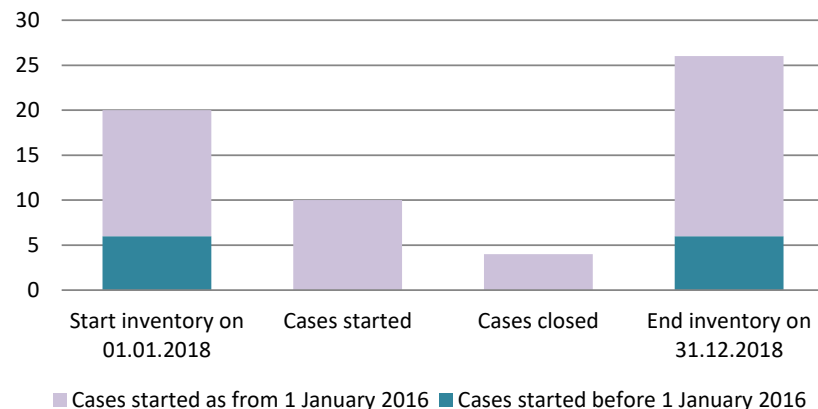
Annex B

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
Row 1	Notes:			

## Slovenia

### Total MAP Caseload



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

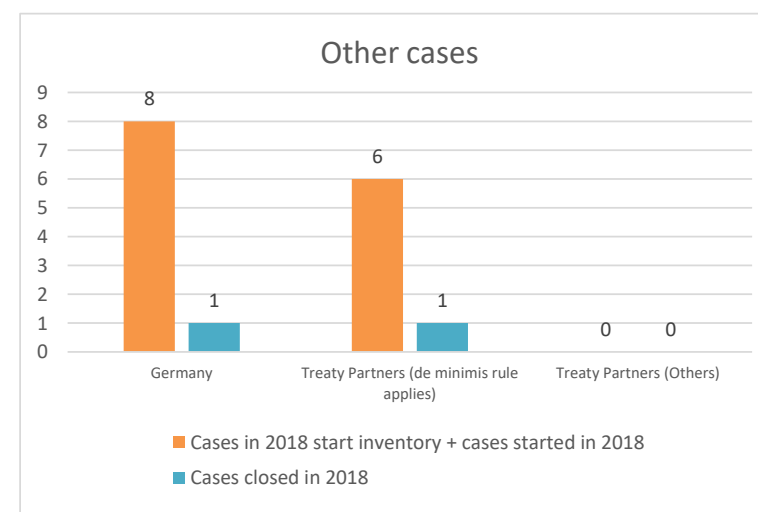
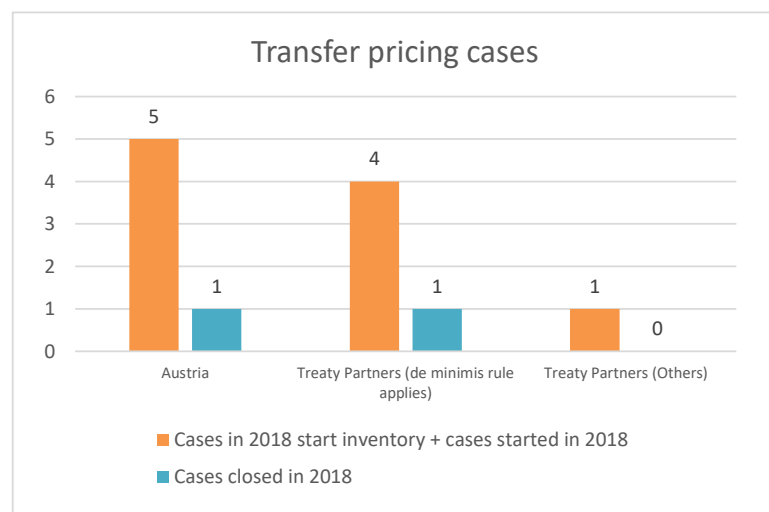
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

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*



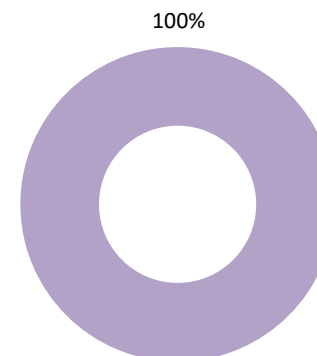
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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.
<u>Notes:</u> 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.														

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	no. of post-2015 cases in MAP inventory on 1 January 2018	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 2018
			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	
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 ( <i>de minimis</i> 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
<b>Notes</b> 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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	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 2018
			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	
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
Germany	2	6	0	0	0	0	0	1	0	0	0	0	7
Treaty Partners ( <i>de minimis</i> rule applies)	4	2	0	0	0	0	0	1	0	0	0	0	5
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:													

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	
Row 1	Austria	26.33	1.87	16.90	9.44
Row 2	Treaty Partners (de minimis rule applies)	20.91	1.15	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
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
Row 1 Germany	26.93	1.15	2.50	24.43
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	16.24	1.15	3.52	12.72
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	21.59	1.15	3.01	18.58
Notes:				

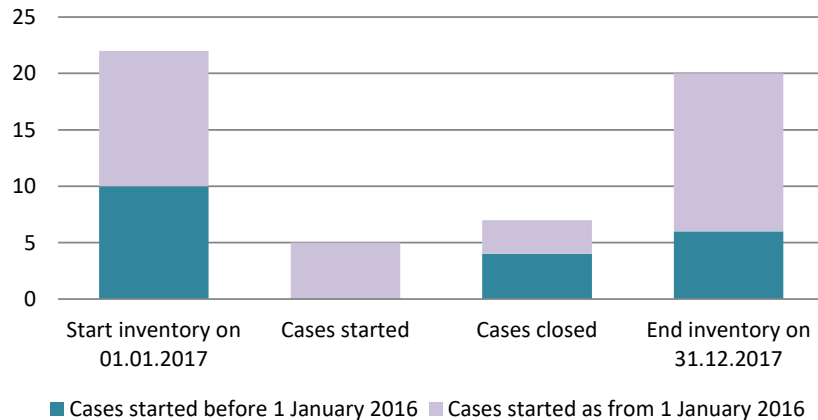
**Annex B**

**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
		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	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.

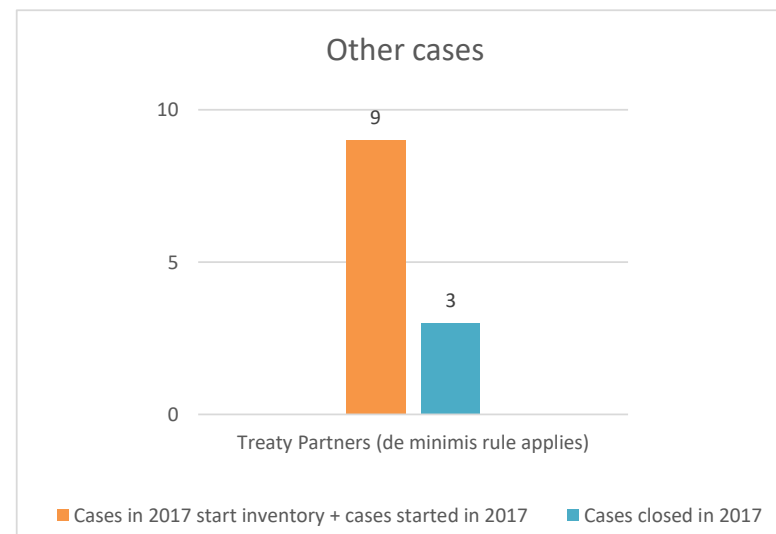
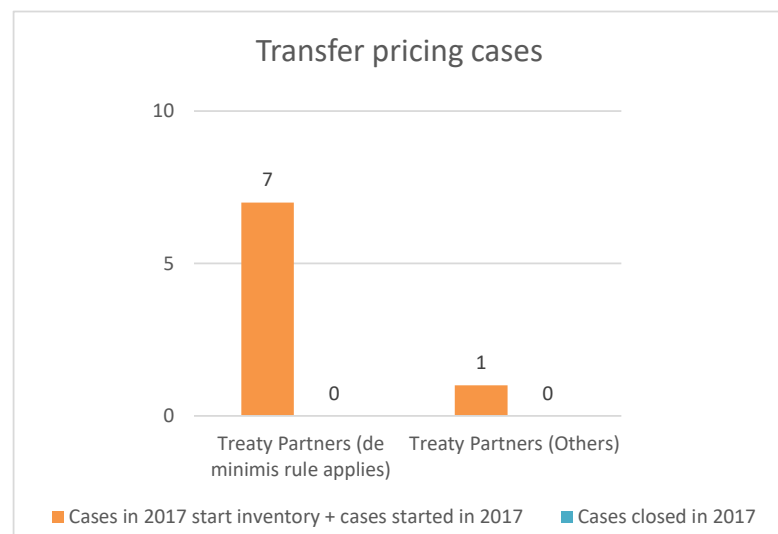
Calculation of the average time taken was computed as follows: The number of months taken for each case was computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiplied by 12 (rounded to 2 decimal places). Then this aggregated number of months was divided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

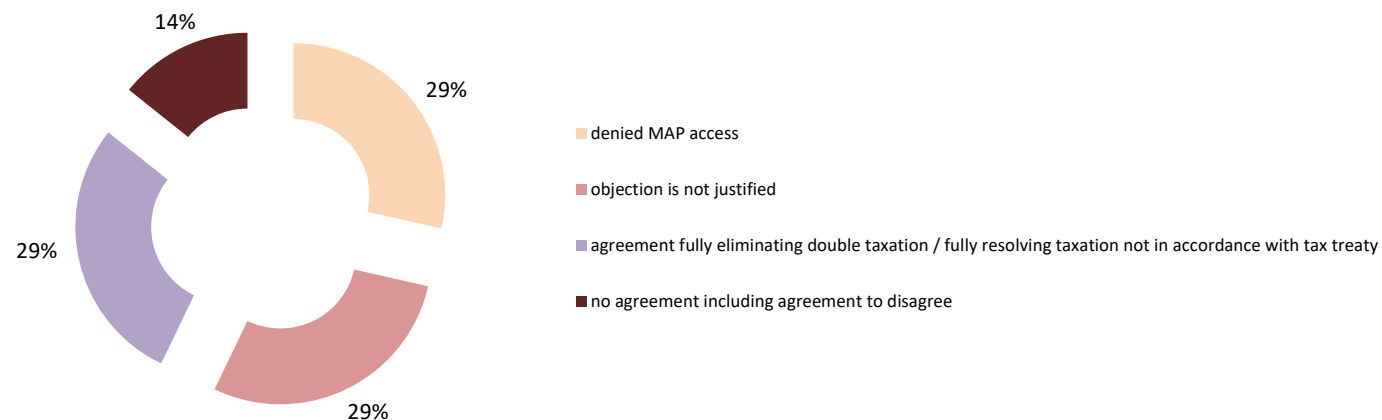
*Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs*



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



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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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
<u>Notes:</u> 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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	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 2017
			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	
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 ( <i>de minimis</i> 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
<b>Total</b>	6	2	0	0	0	0	0	0	0	0	0	0	8
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	no. of post-2015 cases in MAP inventory on 1 January 2017	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 2017
			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 2 Treaty Partners ( <i>de minimis</i> rule applies)	6	3	2	1	0	0	0	0	0	0	0	0	6
Row 3 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:													

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 ( <i>de minimis</i> 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.				

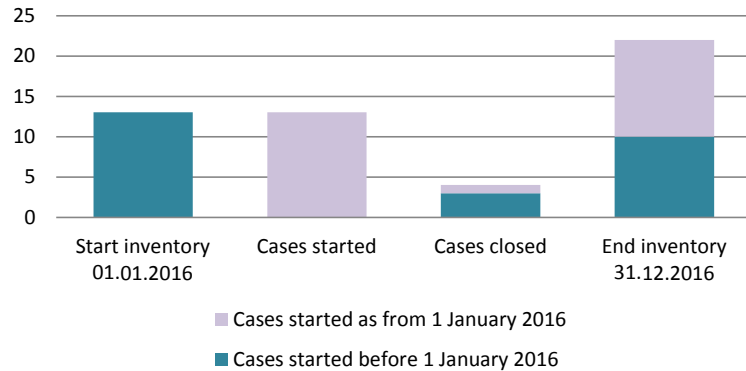
**Annex B**

**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 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.

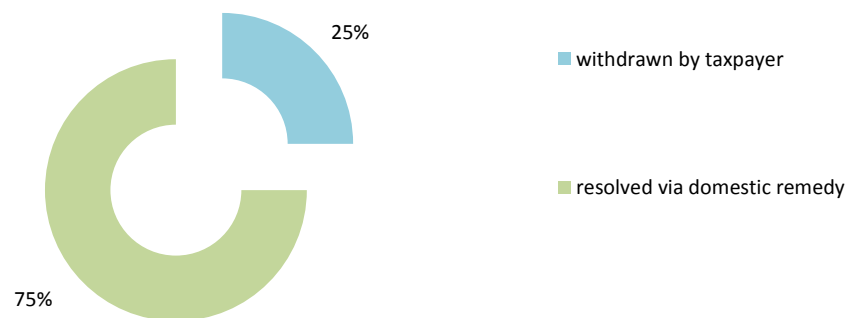
Calculation of the average time taken was computed as follows: The number of months taken for each case was computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiplied by 12 (rounded to 2 decimal places). Then this aggregated number of months was divided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



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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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*<sup>115</sup>) 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*).

---

<sup>115</sup> <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
<b>2008 or prior</b>												
<b>2009</b>												
<b>2010</b>	1	1			1	0	0	1	0	0		
<b>2011</b>	0	0			0	0	0	0	0	0		
<b>2012</b>	2	0			1	0	1	0	0	0		
<b>2013</b>	5	1			0	0	5	1	0	0		
<b>2014</b>			10	1	0	0	7	1	3	0		
<b>Total</b>	<b>8</b>	<b>2</b>	<b>10</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>13</b>	<b>3</b>	<b>3</b>	<b>0</b>		

## 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		