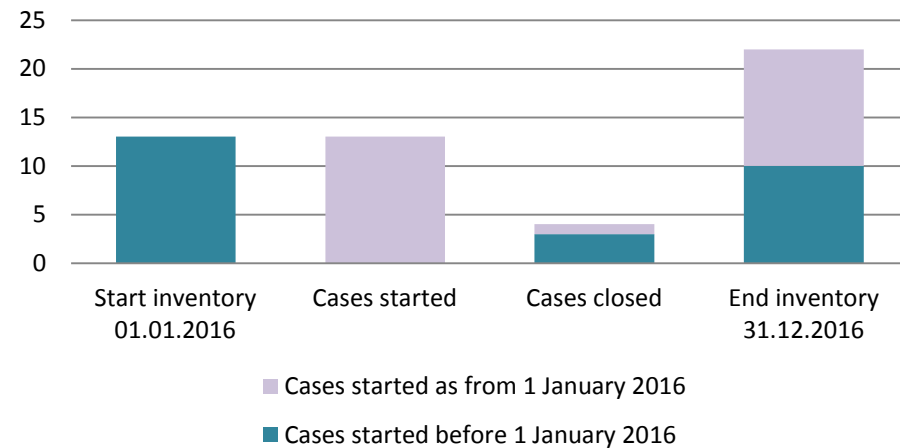


## Slovenia

### 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.

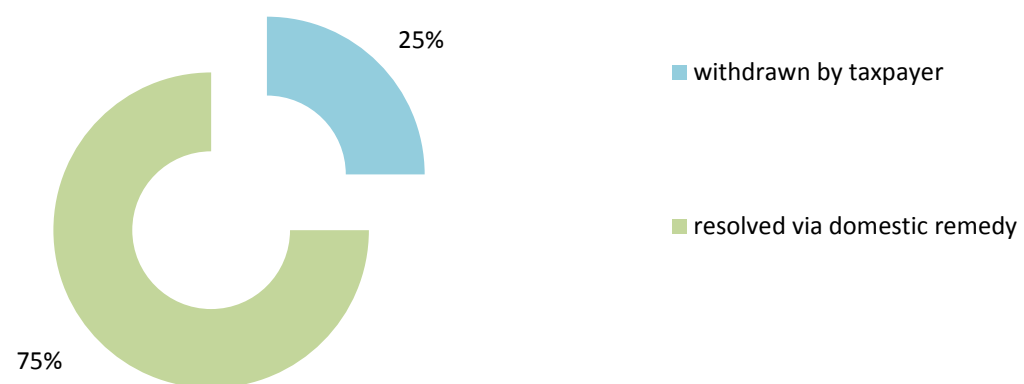
Calculation of the average time taken was computed as follows: The number of months taken for each case was computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiplied by 12 (rounded to 2 decimal places). Then this aggregated number of months was divided 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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	0	0	0	0	0	0	0	0
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
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>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

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