

# Slovenia

## A. Progress in the implementation of the minimum standard

Slovenia has 59 tax agreements in force, as reported in its response to the Peer Review questionnaire. Nine of those agreements, the agreements with Austria, France, Japan, Israel, Lithuania, Poland, Serbia, Slovak Republic and the United Kingdom, comply with the minimum standard.

Slovenia signed the MLI in 2017 and deposited its instrument of ratification of the MLI on 22 March 2018, listing 55 tax agreements.<sup>147</sup> The MLI entered into force for Slovenia on 1 July 2018.

Slovenia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>148</sup>

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Other agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019.

Slovenia indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used for its agreements with Germany, Montenegro\* and Sweden.

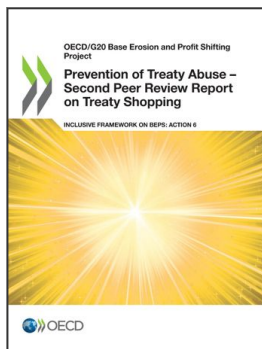
## B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Slovenia.

## Summary of the jurisdiction response – Slovenia

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania*	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Austria	Yes	PPT alone	N/A	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Belarus*	No	N/A	Yes	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Canada	No	N/A	Yes	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Croatia	No	N/A	Yes	N/A	
12	Cyprus*	No	N/A	Yes	N/A	
13	Czech Republic	No	N/A	Yes	N/A	
14	Denmark	No	N/A	Yes	N/A	

15	Estonia	No	N/A	Yes	N/A	
16	Finland	No	N/A	Yes	N/A	
17	France	Yes	PPT alone	N/A	N/A	
18	Georgia	No	N/A	Yes	N/A	
19	Germany	No	N/A	No	N/A	
20	Greece	No	N/A	Yes	N/A	
21	Hungary	No	N/A	Yes	N/A	
22	Iceland	No	N/A	Yes	N/A	
23	India	No	N/A	Yes	N/A	
24	Iran*	No	N/A	Yes	N/A	
25	Ireland	No	N/A	Yes	N/A	
26	Israel	Yes	PPT alone	N/A	N/A	
27	Italy	No	N/A	Yes	N/A	
28	Japan	Yes	PPT alone	N/A	N/A	
29	Kazakhstan	No	N/A	Yes	N/A	
30	Korea	No	N/A	Yes	N/A	
31	Kosovo*	No	N/A	Yes	N/A	
32	Kuwait*	No	N/A	Yes	N/A	
33	Latvia	No	N/A	Yes	N/A	
34	Lithuania	Yes	PPT alone	N/A	N/A	
35	Luxembourg	No	N/A	Yes	N/A	
36	North Macedonia	No	N/A	Yes	N/A	
37	Malta	No	N/A	Yes	N/A	
38	Moldova*	No	N/A	Yes	N/A	
39	Montenegro*	No	N/A	No	N/A	
40	Netherlands	No	N/A	Yes	N/A	
41	Norway	No	N/A	Yes	N/A	
42	Poland	Yes	PPT alone	N/A	N/A	
43	Portugal	No	N/A	Yes	N/A	
44	Qatar	No	N/A	Yes	N/A	
45	Romania	No	N/A	Yes	N/A	
46	Russia	No	N/A	Yes	N/A	
47	Serbia	Yes	PPT alone	N/A	N/A	
48	Singapore	No	N/A	Yes	N/A	
49	Slovak Republic	Yes	PPT alone	N/A	N/A	
50	Spain	No	N/A	Yes	N/A	
51	Sweden	No	N/A	No	N/A	
52	Switzerland	No	N/A	Yes	N/A	
53	Thailand	No	N/A	Yes	N/A	
54	Turkey	No	N/A	Yes	N/A	
55	Ukraine	No	N/A	Yes	N/A	
56	United Arab Emirates	No	N/A	Yes	N/A	
57	United Kingdom	Yes	PPT alone	N/A	N/A	
58	United States	No	N/A	Yes	N/A	
59	Uzbekistan*	No	N/A	Yes	N/A	



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