

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. Twenty-four of those agreements, the agreements with Austria, Belgium, Canada, Denmark, Finland, France, Georgia, Iceland, India, Ireland, Israel, Japan, Lithuania, Luxembourg, Malta, the Netherlands, Norway, Poland, Serbia, Singapore, the Slovak Republic, Ukraine, the United Arab Emirates 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. The MLI entered into force for Slovenia on 1 July 2018. Slovenia has not listed its agreements with Germany, Montenegro and Sweden but indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to those agreements

Slovenia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹³⁴

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

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	Yes	PPT alone	N/A	N/A	
7	Bosnia-Herzegovina	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Canada	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A	

¹³⁴ For its agreements listed under the MLI, Slovenia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

15	Estonia	No	N/A	Yes	N/A	
16	Finland	Yes	PPT alone	N/A	N/A	
17	France	Yes	PPT alone	N/A	N/A	
18	Georgia	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A	
23	India	Yes	PPT/alone	N/A	N/A	
24	Iran*	No	N/A	Yes	N/A	
25	Ireland	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A	
36	Malta	Yes	PPT alone	N/A	N/A	
37	Moldova*	No	N/A	Yes	N/A	
38	Montenegro	No	N/A	No	N/A	
39	Netherlands	Yes	PPT alone	N/A	N/A	
40	North Macedonia	No	N/A	Yes	N/A	
41	Norway	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A	
56	United Arab Emirates	Yes	PPT alone	N/A	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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