Slovenia

A. Progress in the implementation of the minimum standard

Slovenia has 60 tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-eight of those agreements 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.The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Slovenia has not listed its agreements with Germany and Montenegro under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in those agreements.

Slovenia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.[144]

B. Conclusion

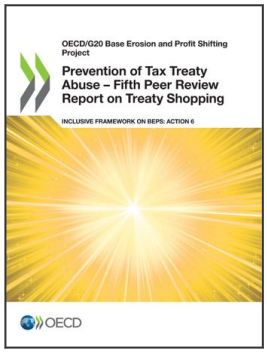
No jurisdiction has raised any concerns about their agreements with Slovenia.

Summary of the jurisdiction response - Slovenia

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Armenia	No	Yes MLI	PPT
3	Austria	Yes MLI		PPT
4	Azerbaijan*	No	No	PPT
5	Belarus	No	No	PPT
6	Belgium	Yes MLI		PPT
7	Bosnia-Herzegovina	Yes MLI		PPT
8	Bulgaria	No	Yes MLI	PPT
9	Canada	Yes MLI		PPT
10	China (People's Republic of)	No	Yes MLI	PPT
11	Croatia	Yes MLI		PPT
12	Cyprus*	Yes MLI		PPT
13	Czech Republic	Yes MLI		PPT
14	Denmark	Yes MLI		PPT
15	Estonia	No	Yes MLI	PPT
16	Finland	Yes MLI		PPT
17	France	Yes MLI		PPT
18	Georgia	Yes MLI		PPT
19	Germany	No	No	PPT

[144] 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).

20	Greece	Yes MLI		PPT
21	Hungary	Yes MLI		PPT
22	Iceland	Yes MLI		PPT
23	India	Yes MLI		PPT
24	Iran*	No	No	PPT
25	Ireland	Yes MLI		PPT
26	Israel	Yes MLI		PPT
27	Italy	No	Yes MLI	PPT
28	Japan	Yes other		PPT
29	Kazakhstan	Yes MLI		PPT
30	Korea	Yes MLI		PPT
31	Kosovo*	No	No	PPT
32	Kuwait*	No	Yes MLI	PPT
33	Latvia	Yes MLI		PPT
34	Lithuania	Yes MLI		PPT
35	Luxembourg	Yes MLI		PPT
36	Malta	Yes MLI		PPT
37	Moldova*	No	No	PPT
38	Montenegro	No	No	PPT
39	Morocco	No	Yes MLI	PPT
40	Netherlands	Yes MLI		PPT
41	North Macedonia	No	Yes MLI	PPT
42	Norway	Yes MLI		PPT
43	Poland	Yes MLI		PPT
44	Portugal	Yes MLI		PPT
45	Qatar	Yes MLI		PPT
46	Romania	No	Yes MLI	PPT
47	Russian Federation	Yes MLI		PPT
48	Serbia	Yes MLI		PPT
49	Singapore	Yes MLI		PPT
50	Slovak Republic	Yes MLI		PPT
51	Spain	No	Yes MLI	PPT
52	Sweden	Yes other		PPT
53	Switzerland	No	No	PPT
54	Thailand	No	Yes MLI	PPT
55	Türkiye	No	Yes MLI	PPT
56	Ukraine	Yes MLI		PPT
57	United Arab Emirates	Yes MLI		PPT
58	United Kingdom	Yes MLI		PPT
59	United States	No	No	
60	Uzbekistan*	No	No	PPT



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