

## Slovenia

1. Slovenia was first reviewed during the 2017/2018 peer review. This report is supplementary to Slovenia's 2017/2018 peer review report (OECD, 2018<sup>[1]</sup>). The first filing obligation for a CbC report in Slovenia applies to reporting fiscal years commencing on or after 1 January 2016.

### Summary of key findings

2. Slovenia's implementation of the Action 13 minimum standard meets all applicable terms of reference (OECD, 2017<sup>[2]</sup>).

### Part A: The domestic legal and administrative framework

3. Slovenia has primary and secondary laws in place for implementing the BEPS Action 13 minimum standard establishing the necessary requirements, including the filing and reporting obligations.<sup>1</sup> Guidance has also been published.<sup>2</sup>

#### *(a) Parent entity filing obligation*

4. No changes were identified with respect to the parent entity filing obligation.

#### *(b) Scope and timing of parent entity filing*

5. No changes were identified with respect to the scope and timing of parent entity filing.

#### *(c) Limitation on local filing obligation*

6. No changes were identified with respect to the limitation on local filing obligation.

#### *(d) Limitation on local filing in case of surrogate filing*

7. No changes were identified with respect to the limitation on local filing in case of surrogate filing.

#### *(e) Effective implementation*

8. No changes were identified with respect to the effective implementation.<sup>3</sup>

#### **Conclusion**

9. There is no change to the conclusion in relation to the domestic legal and administration framework for Slovenia since the previous peer review. Slovenia meets all the terms of reference relating to the domestic legal and administrative framework.

## Part B: The exchange of information framework

### *(a) Exchange of information framework*

10. As of 31 May 2019, Slovenia has 67 bilateral relationships in place, including those activated under the CbC MCAA, under bilateral CAAs and under the EU Council Directive (2016/881/EU). Within the context of its international exchange of information agreements that allow automatic exchange of information, Slovenia has taken steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions. Regarding Slovenia's exchange of information framework, no inconsistencies with the terms of reference were identified.<sup>4</sup>

### *(b) Content of information exchanged*

11. Slovenia has written procedures in place that are intended to ensure that each of the mandatory fields of information as required in the CbC template are present in the information exchanged. It has provided details in relation to these processes.

### *(c) Completeness of exchanges*

12. Slovenia has written procedures in place that are intended to ensure that CbC reports are exchanged with all tax jurisdictions listed in Table 1 of a CbC reporting template with which it should exchange information as per the relevant QCAAs. It has provided details in relation to these processes.

### *(d) Timeliness of exchanges*

13. Slovenia has written procedures in place that are intended to ensure that the information to be exchanged is transmitted to the relevant jurisdictions in accordance with the timelines provided for in the relevant QCAAs and terms of reference. It has provided details in relation to these processes.

### *(e) Temporary suspension of exchange or termination of QCAA*

14. Slovenia has processes in place that are intended to ensure that a temporary suspension of the exchange of information or termination of a relevant QCAA be carried out only as per the conditions set out in the QCAA. It has provided details in relation to those processes.

### *(f) Consultation with other Competent Authority before determining systemic failure or significant non-compliance*

15. Slovenia has processes in place that are intended to ensure that the Competent Authority consults with the other Competent Authority prior to making a determination that there is or has been significant non-compliance with the terms of the relevant QCAA or that the other Competent Authority has caused a systemic failure. It has provided details in relation to those processes.

16. No information or peer input was received for the reviewed jurisdiction in relation to the requirement for a consultation before determining systemic failure or significant non-compliance. There are no concerns to be reported in respect of consultation with the other Competent Authority before determining systemic failure or significant non-compliance.

***(g) Format for information exchange***

17. Slovenia confirms that it uses the OECD XML Schema and User Guide (OECD, 2017<sup>[3]</sup>) for the international exchange of CbC reports.

18. No information or peer input was received for the reviewed jurisdiction in relation to the format for information exchange. There are no concerns to be reported in respect of the format of information exchange.

***(h) Method for transmission***

19. Slovenia indicates that it uses the Common Transmission System to exchange CbC reports.<sup>5</sup>

20. No information or peer input was received for the reviewed jurisdiction in relation to the method for transmission. There are no concerns to be reported in respect of the method used for transmission.

***Conclusion***

21. Slovenia has in place the necessary processes to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework. Slovenia meets all the terms of reference regarding the exchange of information.

**Part C: Appropriate use**

22. No changes were identified in respect of appropriate use. There were no recommendations issued in the 2017/2018 peer review.

23. No information or peer input was received for the reviewed jurisdiction suggesting any issues with appropriate use. There are no concerns to be reported in respect of appropriate use.

***Conclusion***

24. Slovenia meets all the terms of reference relating to the appropriate use of CbC reports.

## Summary of recommendations on the implementation of country-by-country reporting

Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework	-
Part B	Exchange of information framework	-
Part C	Appropriate use	-

### Notes

<sup>1</sup> Primary law consists of a Decree ratifying the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports and an Act amending the Tax Procedure Act (ZDavP-2J) to implement CbC reporting requirements of the BEPS Action 13 and to transpose the EU Council Directive 2016/881/EU as regard to mandatory automatic exchange of information in the field of taxation (DAC4). Enclosure 21 of the Rules on the implementation of the Tax Procedure Act was amended to make some minor technical changes to the CbCR XML Schema to include the OECD's September 2017 updates of the User Guide for the OECD's standardized electronic format for the exchange of Country-by-Country (CbC) Reports between jurisdictions – the CbCR XML Schema v1.0.1.

Secondary law implements technical guidance based on the OECD CbCR XML Reporting Schema, detailed guidance for filing CbC reports and the content of the CbC reporting Notification template.

<sup>2</sup> Guidance along with a regularly updated Frequently Asked Questions (FAQ) section is available on the Slovenian tax administration website at: [https://www.fu.gov.si/nadzor/podrocja/mednarodna\\_izmenjava/cbcr/](https://www.fu.gov.si/nadzor/podrocja/mednarodna_izmenjava/cbcr/).

<sup>3</sup> Slovenia's 2017/2018 peer review included a general monitoring point relating to a specific process to that would allow to take appropriate measures in case Slovenia is notified by another jurisdiction that such other jurisdiction has reason to believe that an error may have led to incorrect or incomplete information reporting by a Reporting Entity or that there is non-compliance of a Reporting Entity with respect to its obligation to file a CbC report. This monitoring point remains in place.

<sup>4</sup> No inconsistency with the terms of reference will be identified where a QCAA is not in effect with one or more jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions, but this is due to circumstances that are not under the control of the reviewed jurisdiction. This may include, for example, where the other jurisdiction intends to exchange CbC reports using the MCAA but it does not have the Convention in effect for the relevant fiscal period, or where the other jurisdiction has declined to have a QCAA in effect with the reviewed jurisdiction.

<sup>5</sup> Countries exchanging under the EU Council Directive (2016/881/EU) use the Common Communication Network (CCN).



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