

BEPS Actions implementation by country

Slovenia



Last reviewed by Deloitte: December 2016

On 5 October 2015, the G20/OECD published 13 final reports and an explanatory statement outlining consensus actions under the base erosion and profit shifting (BEPS) project. The output under each of the BEPS actions is intended to form a complete and cohesive approach covering domestic law recommendations and international principles under the OECD model tax treaty and transfer pricing guidelines. The G20/OECD output broadly falls into the following categories:

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OECD categorisation	Definition
Minimum standard	All G20/OECD members are committed to consistent implementation
Revision of existing standard	
Common approach	Common approaches to facilitate convergence of national practices
Best practice	Guidance drawing on best practices

It is now for governments to digest and introduce the necessary legislation. The table below sets out a summary of the expected local country implementation and timing in Slovenia.

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Action	OECD categorisation	Notes on local country implementation	Expected timing
VAT on business to customers digital services (Action 1)	Common approach	The EU VAT directive applies and is already implemented into domestic law.	1 January 2015
Hybrids (Action 2)	Common approach	The government has implemented the amended EU parent-subsidiary directive into domestic legislation.	Already implemented
CFCs (Action 3)	Best practice	Not yet known.	Not yet known
Interest deductions (Action 4)	Common approach	Not yet known.	By 31 December 2018
Harmful tax practices (Action 5)	Minimum standard	Not yet known.	By 31 December 2018
Prevent treaty abuse (Action 6)	Minimum standard	Not yet known.	Not yet known
Permanent establishment status (Action 7)	Revision of existing standard	Not yet known.	Not yet known
Transfer pricing (Actions 8-10)	Revision of existing standard	Not yet known.	Not yet known

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Disclosure of aggressive tax planning (Action 12)	Best practice	Not yet known.	Not yet known
Transfer pricing documentation (Action 13)	Common approach	Not yet known.	Not yet known
CbC reporting (Action 13)	Minimum standard	<p>Slovenia is one of the countries that signed a multilateral competent authority agreement for the automatic exchange of CbC reports.</p> <p>The amendments of Tax Procedure Act adopted in October 2016 transfer the amended EU directive as regards mandatory automatic exchange of information in the field of taxation regarding CbC reports.</p> <p>None of the current drafts of legislative acts scheduled to be adopted by the end of 2016 includes any provision relating to the local requirements for submitting notification of constituent entities with respect to CbCR.</p>	<p>Adopted in October 2016</p> <p>Effective from 1 January 2017</p>
Dispute resolution (Action 14)	Minimum standard Complemented by best practice	Not yet known.	Not yet known



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