

## Slovenia

### **Summary of CbC Reporting and Transfer Pricing Documentation Rules**

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#).

#### **Country-by-Country Report**

- **Effective Date**: For fiscal years beginning on or after January 1, 2016.
- **Filing Threshold**: Slovenian MNEs with annual consolidated group revenue equal to or exceeding €750 million in the previous year.
- **Local Filing**: For fiscal years beginning on or after January 1, 2017, a Slovenian resident entity is required to file a CbC report if certain conditions are met.
- **Information Reported**: Consistent with OECD guidance.
- **Forms/Filing Instructions (see Bloomberg Tax International Tax Forms database)**:
  - CbC Notification of Reporting Entity: Submitted electronically as an appendix to the corporate income tax return.
  - CbC Report: Submitted electronically via the eDavki portal.
- **Deadline for Filing Notification of Reporting Entity**: Submitted as an appendix to the corporate income tax return that is due within 3 months after the year-end for calendar-year companies.
- **Deadline for Filing CbC Report**: Within 12 months after the end of the year covered.
- **Penalties**: Penalties for non-compliance may apply (including for the failure to notify the tax authority of the reporting entity).
- **Exchange of Information**
  - MCAA CbC - signed.
  - U.S. CAA CbC - signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

#### **Master File**

There are no OECD Master File requirements in Slovenia.

#### **Local File**

There are no OECD Local File requirements in Slovenia.

#### **Transfer Pricing Documentation**

Slovenia's transfer pricing documentation requirements follow the EU Code of Conduct on Transfer Pricing Documentation, which is based on a master file concept and a jurisdiction-specific file. All related party transactions must be documented (i.e., no threshold). The tax authorities may request a translation if the documentation is not prepared in Slovene language. The documentation must be prepared by the due date of the corporate income tax return (i.e., due within 3 months after the year-end for calendar-year companies) and should be submitted upon the request of the tax authorities. General tax penalties may apply for non-compliance.

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## **Tax Return Disclosure**

Certain information regarding controlled transactions must be reported in the annual corporate income tax return in specific situations including, if related party interest payments for loans exceed €50,000; and if intercompany receivables or liabilities with one related party exceed €50,000.