

A scenic view of a lake in Slovenia, likely Lake Bled, with a church and mountains in the background. The image is overlaid with a blue gradient and a yellow banner at the top left.

Slovenia

DAC 6 Domestic Implementation

1

General information

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| Territory | Slovenia |
| Tax authority | Financial Administration of the Republic of Slovenia |
| Status of legislation | Implemented by the Slovenian Tax Procedure Act. Effective as of 1 July 2020, In accordance with the Council Directive (EU) 2020/876, Slovenia opted to defer the reporting deadlines for 6 months. Implementing guidelines have been regulated by national regulatory provision. |
| Taxes covered | All types of taxes defined by EU regulations and regulations of Member States (eg Income tax, inheritance tax, transfer tax). |
| Taxes excluded | VAT, customs, excise duties, compulsory social security contributions. |
| Domestic transactions | No |

2

Definitions further clarified by guidance

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| Relevant taxpayer | Any person to whom a reportable cross-border arrangement is made available for implementation, or who is ready to implement a reportable cross-border arrangement or has implemented the first step of such an arrangement. |
| Associated enterprise | A person who is related to another person in at least one of the following ways: <ul style="list-style-type: none">• A person participates in the management of another person by being in a position to exercise a significant influence over the other person• A person participates in the control of another person through a holding that exceeds 25% of the voting rights• A person participates in the capital of another person through a right of ownership that, directly or indirectly, exceeds 25% of the capital• A person is entitled to 25% or more of the profits of another person. |

Marketable arrangement

A cross-border arrangement that is designed, marketed, ready for implementation or made available for implementation without a need to be substantially customised.

Cross-border arrangement

An arrangement concerning either more than one Member State or a Member State and a third country where at least one of the following conditions is met:

- Not all of the participants in the arrangement are resident for tax purposes in the same jurisdiction;
- One or more of the participants in the arrangement is simultaneously resident for tax purposes in more than one jurisdiction;
- One or more of the participants in the arrangement carries on a business in another jurisdiction through a permanent establishment situated in that jurisdiction and the arrangement forms part or the whole of the business of that permanent establishment
- One or more of the participants in the arrangement carries on an activity in another jurisdiction without being resident for tax purposes or creating a permanent establishment situated in that jurisdiction
- such arrangement has a possible impact on the automatic exchange of information or the identification of beneficial ownership.

An arrangement shall also include a series of arrangements. An arrangement may comprise more than one step or part.

Intermediary

Any person that designs, markets, organises or makes available for implementation or manages the implementation of a reportable cross-border arrangement.

It also means any person that, having regard to the relevant facts and circumstances and based on available information and the relevant expertise and understanding required to provide such services, knows or could be reasonably expected to know that they have undertaken to provide, directly or by means of other persons, aid, assistance or advice with respect to designing, marketing, organising, making available for implementation or managing the implementation of a reportable cross-border arrangement.

In order to be an intermediary, a person shall meet at least one of the following additional conditions:

- Is resident for tax purposes in Slovenia;
- Has a permanent establishment in Slovenia through which the services with respect to the arrangement are provided
- Is incorporated in, or governed by the laws of, Slovenia
- Is registered for provision of legal, taxation or consultancy services in a Slovenia.

Tax advantage Not clarified currently.

Made available for implementation Not clarified currently.

Hallmark A characteristic or feature of a cross-border arrangement that presents an indication of a potential risk of tax avoidance.

3 Additional hallmarks

Additional hallmarks None

4 Operation of legal professional privilege (LPP)

Operation of legal professional privilege (LPP)

Intermediaries have the right to a waiver from filing information on a reportable cross-border arrangement where the reporting obligation would breach the legal professional privilege under the national law.

When the intermediary is bound by LLP, he is required to notify, without delay, any other intermediary or, if there is no such intermediary, the relevant taxpayer of their reporting obligations.

An intermediary shall be exempt from reporting only to the extent determined for his profession by the relevant national laws that define their professions.

5 Reporting deadline

Intermediaries

Within 30 days beginning:

- on the day after the reportable cross-border arrangement is made available for implementation; or
- on the day after the reportable cross-border arrangement is ready for implementation; or
- when the first step in the implementation of the reportable cross-border arrangement has been made.

In addition, intermediaries are also required to file information within 30 days beginning on the day after they provided, directly or by means of other persons, aid, assistance or advice.

The period of 30 days for filing information begins on 1 January 2021 (including where reportable cross border arrangements made available for implementation or being ready for implementation, or where the first step in its implementation has been made between 1 July 2020 and 31 December 2020 and where intermediaries provided, directly or by means of other persons, aid, assistance or advice between 1 July 2020 and 31 December 2020).

Cross border arrangements the first step of which was implemented between 25 June 2018 and 30 June 2020 shall be reported by 28 February 2021.

In the case of marketable arrangements, the intermediary is required to file a periodic report every 3 months providing an update which contains certain new reportable information that has become available since the last report was filed.

Users (where LPP applies) Within 30 days, beginning on the day after the reportable cross-border arrangement is made available for implementation to that relevant taxpayer, or is ready for implementation by the relevant taxpayer, or when the first step in its implementation has been made in relation to the relevant taxpayer, whichever occurs first.

6 Reporting principles for intermediary

Circumstances in which intermediary is obliged to report Intermediary is obliged to report information that is within their knowledge, possession or control.

Obligation to inform user what data was communicated No

Priority of reporting where multi member state reporting obligations exist **Where the intermediary is liable to file information on reportable cross-border arrangements with the competent authorities of more than one Member State, such information shall be filed only in Slovenia, when:**

- The intermediary is resident for tax purposes in Slovenia
- The intermediary has a permanent establishment in Slovenia through which the services with respect to the arrangement are provided and he is not resident for tax purposes in any other Member State
- The intermediary is incorporated in or governed by the laws of Slovenia, and none of the connecting factors referred to in items a) or b) of this paragraph is given in another Member State
- The intermediary is registered in Slovenia for the provision of legal, taxation or consultancy services, and none of the connecting circumstances referred to in items a), b) or c) of this paragraph is given in another Member State.

If information on the same cross-border arrangement is to be reported by more than one intermediary or the taxable person concerned, the assigned Arrangement ID and summary of the content must be communicated by the reporting person to the other intermediaries and taxable persons concerned who participate in the arrangement within five days at the latest.

Circumstances under which intermediary not required to report

In case of multiple reporting obligations, the intermediary shall be exempt from reporting in Slovenia if he can prove in writing that, taking into account the circumstances referred to in the previous paragraph, the same information has already been submitted in another Member State. The following shall be considered as written evidence: a valid Arrangement ID, a Disclosure ID and a Summary of the content of the reported cross border arrangement.

The intermediary shall also be exempt from filing the information if they are bound by legal professional privilege and has notified the other intermediaries or in the absence thereof, the relevant taxpayer.

What will the tax authorities provide for the notification received

The reporting person is considered to have successfully reported the data when Slovenian Tax authority confirms the received data (validation) and the reporting person receives a certificate of successful submission of the report.

7 Reporting principles for taxpayer

Circumstances in which taxpayer is obliged to report

The relevant taxpayer is obliged to report if:

- no intermediary was involved in the design, marketing, organizing or making available for implementation or managing the implementation of a reportable cross-border arrangement; or
- they have been notified by the intermediary that the intermediary is bound by legal professional privilege.

Priority of reporting where multiple taxpayers are involved

If several relevant taxpayers are obliged to report, the data shall be submitted by the first relevant taxable person who has agreed with the intermediary on the cross-border arrangement or who manages the implementation of the arrangement.

Each taxable person concerned shall provide information on the use of the arrangement to the tax authority every year for which he applies it.

If information on the same cross-border arrangement is to be reported by more than one intermediary or the taxable person concerned, the assigned Arrangement ID and summary of the content must be communicated by the reporting person to the other intermediaries and taxable persons concerned who participate in the arrangement within five days at the latest.

Circumstances under which taxpayer not required to report

In case of multiple taxpayers, the relevant taxable person shall be exempted from submitting data only if he can prove that the same data have already been submitted by another relevant taxable person.

Proof that reporting obligation is satisfied by other taxpayer

The following shall be considered as written evidence: a valid Arrangement ID, a Disclosure ID and a Summary of the content of the reported cross border arrangement.

8 Reporting principles applicable to all

Language

The official language in tax matters in Slovenia is Slovene. However, according to the recently adopted implementing guidelines, the content of the cross-border arrangement is mostly being reported in English.

9 Penalties

Circumstances in which penalties may apply

Non-filing or late filing of information of reportable cross-border arrangement, or non-filing of information for every year for which the arrangement is used.

Failing to notify another intermediary or relevant taxpayer of invoking LPP and of their reporting obligation.

Amount

- Individual: EUR 250 to EUR 400.
- Sole proprietor / self-employed individual: EUR 800 to EUR 10,000, its responsible person: EUR 400 to EUR 4,000.
- Legal entity: EUR 1,200 to EUR 15,000, its responsible person: EUR 600 to EUR 4,000.
- Legal entity that is considered medium-sized or large in accordance with the national corporate legislation: EUR 3,200 to EUR 30,000, its responsible person: EUR 800 to 4,000.

10 Country specifics

Country specifics / deviation from EU

None



Martin Šifrer
Tax and accounting partner
Martin.Sifrer@Protokorp.si