



Tax&Legal Highlights

Slovenia

[More detailed instructions for submission of the CbCR and CbCR notification in Slovenia](#)

On July 1, 2017, amendments to the rules on the implementation of the Tax Procedure Act came into force. A guideline for the respective amendments was published in the Official Gazette of the Republic of Slovenia, no. 30-2017 from 16.6.2017.

Topical changes brought about by the amendments concern the added VI Chapter on reporting and exchanging of country-by-country reports (CbCR) based on chapter III.B of the Tax Procedure Act.

According to the given instructions for reporting and exchange of country-by-country reports for international business groups, every Slovene tax payer, who is a part of international group bound to CbCR reporting, must submit CbCR notification. The CbCR notification must contain the following information:

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- Indication that a tax payer is committed to report CbCR for an international group of companies that it is a part of,
- Indication of a parent company and an international group of companies,
- Indication of a reporter and his/her role in an international group of companies,
- Notification from a tax payer about its role in an international group of companies,
- Notification from a tax payer on whether, in the event when the parent company is not the one to submit CbCR notification, an alternative parent company or the appointed reporter can obtain information from the parent company for preparation of the CbCR notification.

CbCR notification will be submitted in electronic form via the eDavki portal together with the corporate income tax return. The CbCR notification form will be available on the Financial Administration of the Republic of Slovenia website under the Corporate Income Tax (CIT) regulations.

The first notification will have to be submitted for tax year 2017. Namely, the notification is attached to the tax return of the respective year, with the first deadline for submission on March 31, 2018.

Implementation of more detailed instructions for the preparation and submission of the CbCR to local legislation

Although Republic of Slovenia has already adopted the basic provisions regarding the CbCR in its legislative act (the Tax Procedure Act) at the end of 2016, the implementation of detailed rules regarding the precise content of the report and the method of submission has somewhat been delayed.

Last change was the full implementation of Council Directive (EU) 2016/881 on 25 May, 2016 in respect to the amendments to the Directive 2011/16/EU regarding the mandatory automatic exchange of information in the field of taxation.

The instructions, adopted with the amendments to the Implementation of the Tax Procedure Act are fully consistent with the instructions of Council Directive (EU) 2016/881. The CbCR must hereby contain the following information:

- An overview of the distribution of income, taxes and business activities under the tax jurisdiction;
- A list of people in an international group of companies, grouped by tax jurisdictions;
- Additional information.

The CbCR notification form is available on the Financial Administration of the Republic of Slovenia website. The reporter submits the notification CbCR in an electronic form (XML scheme assigned by OECD) via the eDavki portal.

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