

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

SLOVENIA

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in a Note Verbale from the Ministry of Foreign Affairs of Slovenia deposited with the Secretary General of the Council of Europe together with the instrument of ratification, on 31 January 2011 – Or. Engl. (*in force since 1 May 2011*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Taxes on income of individuals (*davek od dohodkov fizicnih oseb – dohodnina*);
 - . Taxes on income of legal persons (*davek od dohodkov pravnih oseb*).
- . **Article 2, paragraph 1.b.iii.A:** Inheritance and gift tax (*davek na dediščine in darila*).
- . **Article 2, paragraph 1.b.iii.C:** Value-added tax (*davek na dodano vrednost*).
- . **Article 2, paragraph 1.b.iii.D:** Excise duties (*trošarine*).
- . **Article 2, paragraph 1.b.iii.E:** Real estate transaction tax (*davek od prometa nepremicnin*).

ANNEX B – Competent Authorities

The Ministry of Finance of the Republic of Slovenia or its authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
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