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LIST OF DOUBLE TAXATION AGREEMENTS

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1. List of double taxation agreements currently in force (January 1, 2018)

COUNTRY	OFFICIAL GAZETTE – INTERNATIONAL TREATIES, no.
ALBANIA ¹	<u>7/09</u>
AUSTRIA	<u>4/98</u> , <u>22/06</u> ² , <u>6/12</u> ³
ARMENIA	<u>3/11</u>
AZERBAIJAN	<u>8/12</u>
BELGIUM	<u>5/99</u>
BELARUS	<u>3/11</u>
BOSNIA AND HERZEGOVINA ⁴	<u>19/06</u>
BULGARIA	<u>12/04</u>
CANADA	<u>6/01</u>
CHINA (PEOPLE'S REPUBLIC OF)	<u>13/95</u>
CROATIA	<u>16/05</u>
CYPRUS	<u>3/11</u>
CZECH REPUBLIC	<u>2/98</u>
DENMARK	<u>6/02</u>
ESTONIA	<u>11/06</u>
FINLAND	<u>12/04</u>
FRANCE	<u>4/05</u>
GEORGIA	<u>12/13</u>
GERMANY	<u>22/06</u> , <u>14/11</u> ⁵
GREECE	<u>6/02</u>
HUNGARY	<u>16/05</u>

¹ For the purposes of Article 27 (Exchange of Information), the provisions shall have effect on or after the date on which the Convention enters into force. Convention has entered into force on May 4, 2009.

² Provisions of the Protocol between the Republic of Slovenia and the Republic of Austria amending the Convention for the avoidance of double taxation with respect to taxes on income and on capital signed in Ljubljana on 1 October 1997 have effect in respect of taxes for any fiscal year beginning on or after the 1st January 2007.

³ Provisions of the Additional Protocol between the Republic of Slovenia and the Republic of Austria, signed in Ljubljana on September 28, 2011, amending the Convention for the avoidance of double taxation with respect to taxes on income and on capital, signed in Ljubljana on October 1, 1997, and the Protocol, signed in Ljubljana on September 16, 2006, is applicable from January 1, 2013.

⁴ According to paragraph 2 of Article 28 of the Convention, the Convention is applicable:
 - in respect of taxes withheld at source, to income derived on or after February 1, 2007;
 - in respect of other taxes on income, and taxes on capital, to taxes chargeable for any taxable year beginning on or after January 1, 2007.

⁵ Provisions of the Protocol amending the Agreement of 3 May 2006 between the Republic of Slovenia and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital entered in to force on and are applicable from July 30, 2012.

INDIA	<u>13/04, 16/16</u>
ICELAND	<u>8/12</u>
IRELAND	<u>25/02</u>
IRAN	<u>4/14⁶</u>
ISLE OF MAN	<u>6/12</u>
ISRAEL	<u>15/07</u>
ITALY	<u>8/02</u>
JAPAN	<u>5/17</u>
KAZAKHSTAN	<u>11/16</u>
KOREA (REPUBLIC OF)	<u>16/05</u>
KOSOVO	<u>16/13</u>
KUWAIT	<u>16/10</u>
LATVIA	<u>25/02</u>
LITHUANIA	<u>27/01</u>
LUXEMBOURG	<u>6/02, 6/14</u>
MACEDONIA	<u>6/99</u>
MALTA	<u>9/03</u>
MOLDOVA	<u>19/06</u>
NETHERLANDS	<u>4/05</u>
NORWAY	<u>7/09</u>
POLAND	<u>23/97</u>
PORTUGAL	<u>19/03</u>
QATAR	<u>16/10</u>
ROMANIA	<u>25/02</u>
RUSSIAN FEDERATION	<u>11/96</u>
SERBIA / MONTENEGRO	<u>30/03</u>
SINGAPORE ⁷	<u>16/10</u>
SLOVAK REPUBLIC	<u>12/04</u>
SPAIN	<u>6/02</u>

⁶ Agreement between the Republic of Slovenia and the Islamic Republic of Iran for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital is applicable in Slovenia:
- with regard to withholding taxes for income derived on or after January 1, 2015;
- with regard to other taxes, chargeable for any taxable year beginning on or after January 1, 2015.

In the Islamic Republic of Iran the Agreement is applicable in accordance with the provisions of Paragraf 2.a (i) and 2.b (i) of Article 28 of the Agreement.

⁷ In Slovenia the provisions of the Agreement have effect:
- with regard to withholding taxes for income derived on or after January 1, 2011;
- with regard to other taxes, chargeable for any taxable year beginning on or after January 1, 2011.

SWEDEN	7/81
SWITZERLAND	15/97 , 5/13 ⁸
THAILAND	12/04
TURKEY	8/02
UKRAINE	12/04
UZBEKISTAN	12/13
GREAT BRITAIN AND NORTHERN IRELAND	12/08
UNITED ARAB EMIRATES	6/14
USA	10/01

2. New double taxation agreements ratified in Slovenia that are not effective yet

COUNTRY	OFFICIAL GAZETTE – INTERNATIONAL TREATIES, no.
EGIPT	16/10
MOROCCO	18/16

⁸ Provisions of the Protocol between the Government of the Republic of Slovenia and the Swiss Federal Council, signed in Ljubljana on September 7, 2012 to amend the Convention between the Government of the Republic of Slovenia and the Swiss Federal Council for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital, signed at Ljubljana on June 12, 1996, is applicable from January 1, 2014.