

Double Taxation Treaties – Slovenia

Country of clients domicile	Applicable rate equities / dividends	Applicable rate fixed income / coupons
Albania ¹⁾	10%, in case of 25% stake in company 5%	7%
Austria ²⁾	15%, in case of owning 25% stake in a company 5%	5%
Azerbaijan	8%	8%
Armenia	10%, in case of owning 25% stake in company 5%	10%
Belarus	5%	5%
Belgium	15% , in case of owning 25% stake in a company 5%	10%
Bosnia and Herzegovina ³⁾	10%, in case of 25% stake in company 5%	7%
Bulgaria	10%, in case of 25% stake in company 5%	10%
Canada	15%, in case of 25% stake in a company 5%	10%
China	5%	10%
Croatia	5%	5%
Cyprus	5%	5%
Czech Republic	15%, in case of 25% stake in a company 5%	5%
Denmark	15%, in case of 25% stake in a company 5%	5%
Estonia	15%, in case of 25% stake in a company 5%	10%
Finland	15%, in case of 25% stake in a company 5%	0%
France	15%, in case of 20% stake in a company 0%	5%
Germany	15%, in case of 25% stake in a company 5%	5%
Georgia	5%	5%
Greece	10%	10%
Hungary	15%, in case of 25% stake in a company 5%	0%
Iceland	15%, in case of 25% stake in a company 5%	5%
India	15%, in case of 25% stake in a company 5%	10%
Ireland	15%, in case of 25% stake in a company 5%	5%
Israel	15%, in case of 10% stake in company - 5%, in case of a 10% stake in company for a dividend paid out of profits -10%	5%
Iran	7%	5% ⁷⁾
Italy	15%, in case of 25% stake in a company 5%	10%
Japan	5%	5%
Kuwait	5%	5%
Kosovo	10%, in case of 10% stake in company 5%	5%, 0% ⁶⁾
Kazakhstan	15%, in case of 25% stake in a company 5%	10%
Latvia	15%, in case of 25% stake in a company 5%	10%
Lithuania	15%, in case of 25% stake in a company 5%	10%
Luxembourg	15%, in case of 25% stake in a company 5%	5%
Macedonia	15%, in case of 25% stake in a company 5%	10%
Malta	15%, in case of 25% stake in a company 5%	5%
Moldova	10%, in case of 25% stake in company 5%	5%
Netherlands	15%, in case of 25% stake in a company 5%	5%
Norway	15% , in case of 15% stake in a company 0%	5%
Poland	15%, in case of 25% stake in a company 5%	10%
Portugal	15%, in case of 25% stake in a company 5%	10%
Romania	5%	5%
Russia	10%	10%
Qatar	5%	5%
Serbia and Montenegro	10%, in case of 25% stake in company 5%	10%
Singapore ⁴⁾	5%	5%
Slovakia	15%, in case of 25% stake in company 5%	10%
South Korea	15%, in case of 25% stake in company 5%	5%

Country of clients domicile	Applicable rate equities / dividends	Applicable rate fixed income / coupons
Spain	15%, in case of 25% stake in company 5%	5%
Sweden	15%, in case of 25% stake in company 5%	5%
Switzerland	15%, in case of 25% stake in company 0% or a pension scheme	5%, 0% ⁵⁾
Thailand	10%	10%, 15%
Turkey	10%	10%
UK	15%, in case of 20% voting rights in company 0%	5%
Ukraine	15%, in case of 25% stake in company 5%	5%
Uzbekistan	8%	8%
United Arab Emirates	5%	5%
USA	15%, in case of 25% voting rights in company 5%	5%

New conventions which were ratified in Slovenia and are not effective yet:

- Egypt
- Marocco

Comments to above DTT table:

- 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) 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 1st, 2007;
 - in respect of other taxes on income, and taxes on capital, to taxes chargeable for any taxable year beginning on or after January 1st, 2007.
- 4) In Slovenia the provisions of the Agreement have effect:
 - with regard to withholding taxes for income derived on or after January 1st, 2011
 - with regard to other taxes, chargeable for any taxable year beginning on or after January 1st, 2011
- 5) 0% if the interest is paid:
 - by the Government of a Contracting State or a political subdivision or a local authority or Central Bank thereof;
 - to the Government of a Contracting State or a political subdivision or a local authority or Central Bank thereof;
 - in respect of a loan made, approved, guaranteed or insured by an institution which is authorised in accordance with internal law on insurance and financing of international business transactions thereof;
 - in respect of indebtedness arising as a consequence of the sale on credit of any equipment, merchandise or services;
 - by a bank to a bank of the other Contracting State; or by a company to a company of the other Contracting State where such company is affiliated with the company paying the interest by a direct minimum holding of 25 % in the capital or where both companies are held by a third company (being a resident of any Member State of European Union or of Switzerland) which has directly a minimum holding of 25 %, both in the capital of the first company and in the capital of the second company.

6) 0%, if:

- The payer of the interest is the government of that contracting state or a political subdivision or a local authority or central bank thereof;
- The interest is paid to the government of that contracting state or a political subdivision or a local authority or central bank thereof;
- The interest is paid in respect of a loan made, approved, guaranteed or insured by the institution of the other contracting state on account of that state as authorized in accordance with special domestic law on insurance and financing of international business transactions.

7) 0%, if the interest is paid:

- to the government of the other contracting state, a political subdivision or a local authority thereof, or to the Central Bank of the other contracting state;