

LIST OF DOUBLE TAXATION CONVENTIONS

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

COUNTRY	OFFICIAL GAZETTE
ALBANIA ¹	MP – št. 7/09
AUSTRIA	MP – št. 4/98, 22/06 ² , 6/12
ARMENIA	MP – št. 3/11
AZERBAIJAN	MP – št. 8/12
BELGIUM	MP – št. 5/99
BELARUS	MP – št. 3/11
BOSNIA AND HERZEGOVINA ³	MP – št. 19/06
BULGARIA	MP – št. 12/04
CANADA	MP – št. 6/01
CROATIA	MP – št. 16/05
CYPRUS	MP – št. 3/11
CZECH REPUBLIC	MP – št. 2/98
DENMARK	MP – št. 6/02
ESTONIA	MP – št. 11/06
FINLAND	MP – št. 12/04
FRANCE	MP – št. 4/05
GEORGIA	MP – št. 12/13
GERMANY	MP – št. 22/06, 14/11
GREECE	MP – št. 6/02
HUNGARY	MP – št. 16/05
INDIA	MP – št. 13/04, 16/16 ⁴
ICELAND	MP – št. 8/12
IRELAND	MP – št. 25/02
IRAN	MP – št. 4/14
ISLE OF MAN	MP – št. 6/12
ISRAEL	MP – št. 15/07
ITALY	MP – št. 8/02
JAPAN	MP – št. 5/17

KAZAKHSTAN	MP – št. 11/16 ⁵
KUWAIT	MP – št. 16/10
KOSOVO	MP – št. 16/13
LATVIA	MP - št. 25/02
LITHUANIA	MP - št. 27/01
LUXEMBOURG	MP - št. 6/02, 6/14
MACEDONIA	MP - št. 6/99
MALTA	MP - št. 9/03
MOLDOVA	MP - št. 19/06
NETHERLANDS	MP - št. 4/05
NORWAY	MP - št. 7/09
PEOPLE'S REPUBLIC OF CHINA	MP - št. 13/95
POLAND	MP - št. 23/97
PORTUGAL	MP - št. 19/03
QATAR	MP - št. 16/10
REPUBLIC OF KOREA	MP - št. 16/05
ROMANIA	MP - št. 25/02
RUSSIAN FEDERATION	MP - št. 11/96
SERBIA / MONTENEGRO	MP - št. 30/03
SINGAPORE ⁶	MP - št. 16/10
SLOVAK REPUBLIC	MP - št. 12/04
SPAIN	MP - št. 6/02
SWEDEN	SFRJ - MP, št. 7/81
SWITZERLAND	MP - št. 15/97, 5/13
THAILAND	MP - št. 12/04
TURKEY	MP - št. 8/02
UKRAINE	MP - št. 12/04
UZBEKISTAN	MP – št. 12/13
GREAT BRITAIN AND NORTHERN IRELAND	MP - št. 12/08
UNITED ARAB EMIRATES	MP – št. 6/14
USA	MP - št. 10/01

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

COUNTRY	OFFICIAL GAZETTE
EGYPT	MP – št. 16/10
MOROCCO	MP – št. 18/16

[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 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.

[4] Provisions of the Protocol between the Government of the Republic of Slovenia and the Government of the Republic of India amending the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed in Ljubljana on January 13, 2003 entered into force on December 21, 2016 and have effect on March 1, 2017. The Protocol is done in duplicate in the Slovenian, Hindi and English languages, all the texts being equally authentic. In case of divergence among the texts, the English text shall be the operative one.

[Protocol.pdf](#)

[5] Convention between the Government of the Republic of Slovenia and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital is done in duplicate in the Slovenian, Kazakh, Russian and English languages, all texts being equally authentic. In case of divergence between the texts, the English text shall prevail.

[Convention.pdf](#)

[6] 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.