

## SLOVENIA

### SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

#### 1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

For tax (transfer pricing) purposes no differentiation (e.g. size of a company) is made concerning the access of relevant (tax) information, therefore there is no special dedicated website/webpage as a single point of information just for SME in Slovenia.

Notwithstanding the size of a company, a company can in search for information regarding transfer pricing matters refer to the internet site of the Ministry of Finance and the internet site of the Tax Administration. Both of the mentioned internet sites contain a special section dedicated to transfer pricing. This section presently offers a Slovene translation of the OECD Transfer Pricing Guidelines to the taxpayers. The aim of the tax administration is to gradually build this site with relevant information about the transfer pricing in Slovene language – especially with information that the taxpayers lack when referring to transfer pricing.

#### Links:

Ministry of Finance:

[http://www.mf.gov.si/si/delovna\\_podrocja/davki\\_in\\_carine/transferne\\_cene/](http://www.mf.gov.si/si/delovna_podrocja/davki_in_carine/transferne_cene/)

Tax administration:

[http://www.durs.gov.si/si/delovna\\_podrocja/mednarodno\\_obdavcevanje/transferne\\_cene/](http://www.durs.gov.si/si/delovna_podrocja/mednarodno_obdavcevanje/transferne_cene/)

#### 2. Do you have a single definition of SME that applies for most direct tax purposes?

No definition of SME is being used or applied for direct tax purposes (including transfer pricing purposes).

However if a tax measure is being treated as state aid allows that the definition for small and medium-sized enterprises as defined in Commission Regulation (EC) no. 70/2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises would apply.

The general definition of the size of a company is found in the Companies Act (Art. 55).

Companies are classified as micro, small, medium-sized and large on the basis of the following criteria at the balancing date of the annual balance sheet:

- average number of employees in a financial year,
- net sales income,
- value of assets.

A small company is a company meeting two of the following criteria:

- average number of employees in a financial year does not exceed 50,
- net sales income does not exceed 8,800,000 EUR, and
- value of assets does not exceed 4,400,000 EUR.

A medium-sized company is a company meeting two of the following criteria:

- average number of employees in a financial year does not exceed 250,
- net sales income does not exceed 35,000,000 EUR, and
- value of assets does not exceed 17,500,000 EUR.

A micro company is a company meeting two of the following criteria:

- average number of employees in a financial year does not exceed 10,
- net sales income does not exceed 2,000,000 EUR, and
- value of assets does not exceed 2,000,000 EUR.

The definition of a micro company in the Companies Act is taken from the Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium – sized Enterprises (2003/361/EC). The criteria defining a small or medium sized company in the Companies Act derives from the Fourth Council Directive.

Large companies are defined as those who are not micro, small or medium sized companies.

### **3. Do you apply a specific SME definition for transfer pricing purposes?**

For tax purposes, including transfer pricing purposes there is no specific application of a SME definition.

### **4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?**

There are no specific services in place or available on the internet site to SMEs. However the tax administration has running a project (in the form of free informal meetings with the taxpayers) of raising awareness for the compliance issues regarding the transfer pricing. In these meetings the tax administration explains to the taxpayer the documentation requirements, special transfer pricing issues to be dealt with, etc.

### **5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?**

At the moment there are no training materials available (see reply to Q1). On the internet sites of the Ministry of Finance and the Tax Administration a translation of the OECD Transfer Pricing Guidelines into Slovene language can be found. The tax administration is preparing to put on the internet site also some explanation material about the use of the transfer pricing methods.

### **6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?**

The internet site of the Ministry of Finance provide for information on legislation in Slovene and English language (including general information about the tax system).

Links are the following:

[http://www.mf.gov.si/si/delovna\\_podrocja/davki\\_in\\_carine/sprejeti\\_predpisi/](http://www.mf.gov.si/si/delovna_podrocja/davki_in_carine/sprejeti_predpisi/)  
[http://www.mf.gov.si/en/areas\\_of\\_work/taxes\\_and\\_customs/taxes\\_and\\_custom\\_duties/](http://www.mf.gov.si/en/areas_of_work/taxes_and_customs/taxes_and_custom_duties/)  
[http://www.mf.gov.si/en/areas\\_of\\_work/taxes\\_and\\_customs/documents/](http://www.mf.gov.si/en/areas_of_work/taxes_and_customs/documents/)

The internet site of the Tax Administration, in Slovene language, apart from legislation includes also information regarding the tax procedure, informal depersonalised rulings etc. Taxpayers can also help themselves with a virtual assistant called "Vida".

Links are the following:

<http://www.durs.gov.si/>  
<http://www.durs.gov.si/en/>

**7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?**

There is no special contact point available just to SMEs for transfer pricing compliance issues as there is no differentiation made on the size of a company (see reply to Q1).

The Tax Administration's central contact point is the following:

Tax Administration  
General Tax Office  
Smartinska cesta 55  
p.p. 631  
1001 Ljubljana  
Tel.: +386 1 478 27 00,  
Fax: + 386 1 478 27 43  
E-mail: [gp.durs-gdu@gov.si](mailto:gp.durs-gdu@gov.si)

**8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?**

See reply to Q7.

**9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?**

The Tax Administration's contact point for general information is the following:

General Tax Office  
Smartinska cesta 55  
p.p. 631  
1001 Ljubljana  
Tel.: +386 1 478 27 00,  
Fax: + 386 1 478 27 43  
E-mail: [gp.durs-gdu@gov.si](mailto:gp.durs-gdu@gov.si)

In case a mutual agreement procedure is issued under the DTC or the Arbitration Convention the contact point is the following:

Ministry of Finance  
Zupanciceva 3  
SI-1000 Ljubljana  
Slovenia  
Tel.: +386 1 369 6300  
Fax: +386 1 369 6659  
E-mail: [gp.mf@gov.si](mailto:gp.mf@gov.si)