

## Tax system in Slowenien

### TAX CONCESSIONS

---

#### Direct

There is no provision for direct tax concessions.

#### Indirect

As regards indirect benefits, in addition to the income-dependent general allowance, the following child allowances are also available depending on the number of children

##### Income tax concessions, e.g.

There are concessions for individual types of income that are not included in the total income:

- dividends, interest
- speculative gains (real estate and speculative gains)
- rental income
- in the case of lump-sum expenses deduction for commercial income

In the case of income from employment, vacation pay is not subject to any tax burden within certain limits. Success bonuses are only subject to social insurance up to approx. EUR 2300.

##### Tax credits

##### Family Bonus Plus:

N/A

##### Children surplus:

N/A

##### Sole earner deduction pa.:

N/A

##### Single parent deduction pa.:

N/A

##### Child deduction:

EUR 2,698.00 for the first child

EUR 2,933.00 for the second child

#### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

EUR 4,892.00 for the third child

EUR 6,851.00 for the fourth child

EUR 8,810.00 for the fifth child

EUR 1,959.00 for each subsequent child

EUR 9,777.00 for a child in need of special care

EUR 2,698.00 for other members of the family

As of 2020 it is required, that dependants have the same registered place of residence to be able to take into account the personal allowance.

**Alimony deduction:**

The parents must agree on the division or allocation of the child allowance amount.

**If in employment / pension income p.a.:**

Persons over the age of 70 are entitled to a deduction of EUR 1,500.00. Employees up to the age of 29 are entitled to a special deduction of EUR 1,300 per calendar year, which must be prorated.

**Allowances and exemptions**

**Profit allowance:**

N/A

**Investment allowance:**

Investment allowances on investments in equipment and intangible assets are available.

The allowance, which reduces the taxable basis of assessment, is 40 % and is not limited.

The investment allowance can be claimed in the year of acquisition up to a maximum equal to the taxable basis of assessment. Any remaining balance can be claimed in the five financial years following the investment. The investment allowance is generally not available for cars.

Exceptions apply for vehicles powered by electric and hybrid engines. The reduction of the basis of assessment by investment allowances and loss carryforwards may not exceed 63% of the taxable basis of assessment. Tax losses carried forward from previous years can be utilized up to 50% of the taxable basis of assessment.

## Government subsidies

Government subsidies for occupational retirement savings. If requirements are met, annual benefits from occupational retirement funds of up to EUR 2,903.66 are income tax exempt for the employee.

## MERGERS & ACQUISITIONS

---

### Financing

**Financial assistance by the subsidiary**

Legal admissibility must be examined on a case-by-case basis ("hidden return of capital contributions")

**Subordinate debt (mezzanine capital)**

corresponding agreements are permissible. Interest from subordinated liabilities is generally tax deductible

**Interest expenses for acquisition financing**

no restrictions, restrictions on interest from shareholder financing

**TPA Steuerberatung GmbH**

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

### **Interest expense on subordinate debt**

restrictions exist in the case of shareholder loans. See thin capitalisation

## **EU interest barrier**

the national provisions on the tax-recognised interest rate and thin capitalisation apply

## **Squeeze-out options**

### **Buy-out of minority shareholders (squeeze-out)**

Minority shareholders with an interest of up to 10% can be forced out of corporations. The taxation of the severance payment is based on the general taxation principles

## **Capital gains - corporations and partnerships**

Capital gains are generally taxable. A reduction of the tax base from the sale of business entities (corporations and partnerships) to 50% is provided for (capital gains reduction). The prerequisite is that there must be an interest of at least 8% and the 6-month holding period must be fulfilled.

During the holding period, at least one full employment relationship (40 hours per week) must exist in the sold business entity.

In the case of sale by natural persons, the following applies: The tax rate of 25% is reduced in five-year intervals. After 5 years it will be 20%, after 10 years 15%. The tax exemption after 20 years was abolished as of 2023. No preferential treatment is provided for international holding companies

### **Sale of shares in a joint stock corporation**

see above

### **Sale of shares in a limited liability company**

see above

### **Sale of interest in a partnership**

Disposals of partnerships are treated in the same way as corporations.

### **International participation exemption**

There is no provision for international participation exemption in the event of shareholdings being sold

## **Sale of business**

### **Definition**

There is no legal definition. In addition to a share deal, an asset deal is always possible.

### **Valuation**

Recognition at the contractually agreed values (acquisition costs); if applicable, recognition of goodwill

### **Goodwill**

Goodwill is to be amortised according to its useful life. The partial value depreciation of goodwill acquired for consideration is recognised for tax purposes up to 20% of the original value. A partial value depreciation in excess of this can be claimed in the following years, applying the same restriction

## **TPA Steuerberatung GmbH**

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: [wien@tpa-group.at](mailto:wien@tpa-group.at) [www.tpa-group.at](http://www.tpa-group.at), [www.tpa-group.com](http://www.tpa-group.com),

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

## Mergers and demergers

### Types of mergers described by commercial law

In accordance with the Austrian Demerger Act (SpaltungsG) and the merger provisions in the regulations on the individual legal forms in the Business Corporations Act (Gesetz über Wirtschaftsgesellschaften)

### Valuation

In the case of tax neutrality, book value continuation, otherwise fair value or book value in the case of group formations

### Valuation in financial accounting

Fair value, group reorganisations at book value

### Goodwill amortization

Not deductible in the context of tax-neutral reorganisations. In the case of tax-dependent reorganisations, see above

### Tax treatment of revaluation

Tax neutrality only to the extent approved by the tax authorities (formal procedure)

## Contributions (transfer of assets into the capital of a company)

### Contributions in kind

Recognition at fair value. If necessary, an expert opinion is required

### Tax treatment

Tax law follows commercial law

### Goodwill amortisation

See above

## DOUBLE TAXATION AGREEMENTS

---

### Double taxation agreements

The right to taxation in the event of sale of interests in property companies is subject to differing provisions. In accordance with the OECD Model Agreement, for those countries for which there is a "yes" in the real estate clause column the right to taxation in the case of share deals lies not with the country of residence of the vendor but with the country in which the property is situated.

In the case of withholding tax rates, a possible reduction under the application of EU directives (Parent-Subsidiary Directive, Interest-Royalty Directive) must be taken into account.

### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: [wien@tpa-group.at](mailto:wien@tpa-group.at) [www.tpa-group.at](http://www.tpa-group.at), [www.tpa-group.com](http://www.tpa-group.com),

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

Country	Effective date	Real estate clause	Dividends %	Interest %	Royalties %
Albania	24.04.2009	no	5/10	7	7
Armenia	15.04.2011	yes	5/10	10	5
Austria	01.01.1999	no	5/15	5	10
Azerbaijan	19.07.2012	yes	8	8	5/10
Belarus	06.10.2010	yes	5	5	5
Belgium	01.01.2003	no	5/15	10	5
Bosnia and Herzegovina	10.11.2006	no	5/10	7	5
Bulgaria	01.10.2005	yes	5/10	5	5/10
Canada	01.01.2003	yes	5/15	10	10
China	01.11.1996	no	5	10	10
Croatia	01.12.2005	no	5	5	5
Cyprus	31.03.2011	yes	5	5	5
Czech Republic	01.01.1999	no	5/15	5	10
Denmark	01.01.2003	no	5/15	5	5
Estonia	26.05.2006	no	5/15	10	10
Finland	01.01.2005	yes	5/15	5	5
France	10.03.2005	yes	15	5	5
Georgia	30.07.2013	yes	5	5	5
Germany	27.12.2006	no	5/15	5	5
Greece	01.01.2004	no	10	10	10
Hungary	31.12.2005	yes	5/15	5	5
Iceland	19.07.2012	yes	5/15	5	5
India	01.01.2006	yes	5/15	10	10
Iran	01.01.2015	yes	7	5	5
Ireland	01.01.2003	yes	5/15	5	5
Isle of Man	22.06.2012	no	-	-	-
Israel	26.12.2007	yes	5/10	5	5
Italy	15.04.2002	no	5/15	10	5
Japan	17.06.2017	yes	5	5	5
Kasachstan	23.07.2017	yes	5/15	10	10
Korea	09.11.2005	yes	5/15	5	5
Kosovo	01.01.2015	yes	5/10	5	5
Kuwait	07.10.2010	no	5	5	10
Latvia	01.01.2003	no	5/15	10	10
Lithuania	01.01.2003	no	5/15	10	10
Luxembourg	01.01.2003	no	5/15	5	5
Macedonia	01.01.2000	no	5/15	10	10
Malta	01.01.2004	yes	5/15	5	5
Moldova	10.11.2006	yes	5/10	5	5
Netherlands	31.12.2005	yes	5/15	5	5
Norway	01.01.1986	no	15	5	5
Poland	01.01.1999	no	5/15	10	10
Portugal	01.01.2005	yes	5/15	10	5

#### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

Qatar	22.09.2010	no	5	5	5
Romania	01.01.2004	yes	5	5	5
Russia	01.01.1998	no	10	10	10
Serbia and Montenegro	01.01.2004	no	5/10	10	5/10
Singapore	22.10.2010	yes	5	5	5
Slovakia	01.01.2005	yes	5/15	10	10
Spain	01.01.2003	yes	5/15	5	5
Sweden	01.01.2022	no	5/15	0	0
Switzerland	01.01.1998	no	15	5	5
Thailand	01.01.2005	yes	10	10/15	10/15
Turkey	01.01.2004	no	10	10	10
Ukraine	01.05.2004	yes	5/15	5	5/10
United Arab Emirates	01.01.2015	yes	5	5	5
United Kingdom and Northern Ireland	01.01.1983	yes	15	5	5
USA	01.09.2001	yes	5/15	5	5
Uzbekistan	30.07.2013	yes	8	8	10

The following DTA is not yet effective: Egypt, Morocco

## TYPES OF ORGANISATIONS

### Types of organisation

	<i>Name in local language</i>	<i>Registrable in commercial register / legal entity</i>	<i>Minimum capital</i>	<i>Sole shareholder company</i>
<b>Limited liability company</b>	Družba z omejeno odgovornostjo (d.o.o.)	yes / yes	EUR 7,500 Minimum capital to be contributed by each shareholder: EUR 50	yes
<b>Stock company</b>	Delniška družba (d.d.)	yes / yes	EUR 25.00	yes
<b>Cooperative</b>	Cooperative with limited liability Zadruga z omejeno odgovornostjo (z.o.o.) Cooperative without liability Zadruga brez odgovornosti (z.b.o.)	yes / yes	no	no
<b>General partnership (with unlimited liability)</b>	Družba z neomejeno odgovornostjo (d.n.o.)	yes / yes	no	no
<b>Limited partnership</b>	Komanditna družba (k.d.)	yes / yes	no	no
<b>Registered branch office</b>	Podružnica	yes / no	no	n / a
<b>Permanent establishment</b>	Obrat / davčna podružnica	no / no	no	n / a

### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna  
 Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,  
 E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,  
 Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103  
 Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary  
 Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

	Capital tax / registration fees for commercial register	Written form / notarisation	Tax transparency	Registration with tax authorities	Statutory audit for medium- sized (revenues more than EUR 8 million, total assets more than EUR 4 million, more than 50 employees; at least two of these criteria must be met) and large companies and for stock exchange listed companies
<b>Limited liability company</b>	no / yes	yes / only for multi- shareholder companies	no	yes	if above statutory thresholds are exceeded (medium-sized companies and above); companies with traded securities – always
<b>Stock company</b>	no / yes	yes / yes	no	yes	if above statutory thresholds (medium-sized companies and above)
<b>Cooperative</b>	no / yes	yes / no	no	yes	if above statutory thresholds (medium-sized companies and above)
<b>General partnership (with unlimited liability)</b>	no / yes	yes / no	no	yes	no
<b>Limited partnership</b>	no / yes	yes / no	no	yes	no  for limited partnership with a limited liability company as general partner ("dvojna družba") if above statutory thresholds
<b>Registered branch office</b>	no / yes	yes / no	n / a	yes	as part of any audit of the parent company
<b>Permanent establishment</b>	no / n / a	n / a	n / a	yes	no

On 1 January 2007 the euro was introduced as official currency in Slovenia. The exchange rate between the Slovenian tolar (SIT) and the euro was 1 EUR = 239.64 SIT.

## VAT

### Tax rates

Standard rate: 22 % Reduced rate: 5%, 9.5 %

### Supply of goods

Supply of goods and withdrawal for private use (self supply) are taxable.

#### Place of supply of goods

Principally the place where the item is located at the time disposal is transferred (static supply).

In case of dispatch/transportation by the supplier or purchaser: the place where dispatch/ transportation begins (moving supply).

Importation from third country: If the supplier owes the import VAT – import country

### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

Supply by ship, airplane, railroad within the EU: place of dispatch

Special regulations apply for serial and triangular transactions

## Supply of services

Supply of services and private use / supply of services without consideration (self-supply) are taxable

### Place of supply of services

Difference is made between services rendered

- to taxable persons ("Business to Business", "B2B") or
- to non-taxable persons ("Business to Customer", "B2C").

For purposes of determining the place of the supply of services,

- taxable persons (within the EU holding a VAT registration number) and
- non-taxable legal entities holding a VAT registration number

will be considered as "taxable persons".

### Basic rule

B2B	B2C
Place of recipient (Place where the recipient of services has established his business)	Place of supplier (Place where the supplier of services has established his business)

### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia



## Special cases

	B2B	B2C
Supplies of services by intermediaries	Place of recipient (basic rule)	Place of the underlying transaction
Property services	Place of the property	Place of the property
Cultural, artistic, scientific, educational, sports, entertainment or similar services, like services in connection with fairs and exhibitions including services of the respective organizers; not applicable to admission and related services	Place of the event	Place of the event
Admission and other related services for events like fairs and exhibitions	Place of the event	Place of the event
Passenger transport	Distances covered	Distances covered
Transport of goods (without intra-community goods transport)	Place of recipient (basic rule)	Distances covered
Intra-community goods transport	Place of recipient (basic rule)	Place of departure of the transport
Ancillary transport services	Place of recipient (basic rule)	Where the services are physically carried out
Appraisal and processing of movable tangible objects	Place of recipient (basic rule)	Where the services are physically carried out
Restaurant and catering services	Where the services are physically carried out	Where the services are physically carried out
Restaurant and catering services in connection with intra-community passenger transport	Place of departure	Place of departure
Renting of means of transport for up to 30 days	Where the means of transport is actually put at the disposal of the customer	Where the means of transport is actually put at the disposal of the customer
Renting of means of transport for over 30 days	Place of recipient (basic rule)	Where non-taxable person is established Special regulations for hiring pleasure boats
Listed services to third country customers 1)		Where non-taxable person is established
"Listed services" to customers in the EU		Where non-taxable person is established
Electronically supplied services, such as telecom, radio and TV services 2)	Place of recipient (basic rule)	Where non-taxable person is established

## Mini-One-Stop-Shop (MOSS) / One-Stop-Shop (OSS)

The MOSS procedure was introduced in Slovenia as per 01/01/2015. Currently taxable persons from an EU member state or third country – who provide electronically supplied services, telecom, radio and TV services to consumers within the EU – can, subject to certain conditions, make use of simplifications within the MOSS system. The taxable person will thereby only be registered for VAT purposes in the member state where the headquarters of the economic activity and/or the permanent establishment are located.

As of July 1, 2021 a registration in the country of destination is not required anymore for the following services, because sales can be declared in one member state of the EU via the One-Stop-Shop (OSS) and VAT can be paid in a centralized way:

- B2C services
- Supplies to consumers: turnover threshold is eliminated (exception for micro-businesses).

### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

- Import: Tax exemption for imports from goods with value < EUR 22 is eliminated; Import One-Stop-Shop (IOSS) is applicable for imports to consumers for goods with value < EUR 150
- Platforms: certain platforms are treated as if they delivered the goods by themselves (notional delivery); platform may become a tax debtor

## Reverse charge (reversal of tax liability)

For all supplies of services and work supply. Special rules apply for building services in Slovenia

### Requirements

The supplier of the service has in Slovenia no domicile or habitual abode, nor a permanent establishment involved in supplying the service.

The recipient of the supply of services is a Slovenian taxable person (even with non-taxable activities), a Slovenian non-taxable legal person, or a Slovenian public sector organization.

### Consequences

Invoice without VAT, exemption clause, all legally required invoice components must be checked.

The recipient owes the VAT.

### Application also

In the case of supplies of work and services by foreign companies, the transfer of the tax liability to the recipient of the service is governed by law

## Tax reliefs

Important differentiation concerning input VAT deduction

### Exemption (Input VAT deductible even though no VAT chargeable on supply of goods and services)

- Exports of goods
- Subcontracting
- Cross-border goods transportation
- Cross-border passenger transport by boat and aircraft
- Mediation of the above transactions

### Zero rates ("non-genuine" tax exemption) (Input VAT is not deductible)

- Services of banks, insurances and pension funds
- Sale of land (supplier's possibility to elect for tax liability except for land for building purposes)
- Tax-free renting of property
- Sales of doctors, dentists, midwives etc.
- Small businesses (total net sales not exceeding EUR 50,000 per year)

## Deductible input VAT

In the past (2011 and 2012), input tax could only be deducted if the liability was paid on time.

Open, overdue liabilities were only entitled to deduct input tax if the liabilities were reported to the official clearing office for chain netting (AJ PES – Agency of the Republic of Slovenia for Public Law Data Collection and Services). The deduction of input tax is currently independent of the payment of the liability, but the obligation to report to the AJ PES still exists.

### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

## Input VAT correction

The entitlement to deduct input tax generally begins with the commencement of the activity. Formal registration is not a mandatory requirement

## Real estate

### Rentals

Renting of immovable property is VAT exempt. Possibility to opt for tax liability.

### Exception:

Leasing of plant and machinery (22 %)

### Sales

Revenues from the sale of property are VAT exempt, possibility to opt for tax liability in written form.

### Exception:

Sales before the first use or placing in operation, or sales within 2 years after first use or placing in operation are subject to tax. Sales of land for building purposes are taxable.

## Refund of input VAT for Austrian taxable persons within the EU

It's no longer necessary to apply for the refund at the foreign tax authority, instead:

Electronic application to be made by the Slovenian taxable person at its competent Slovenian tax office at the latest by 30 September of the following year. Separate applications are required for each member state.

Filing of original invoices is only necessary if required by fiscal authorities of the respective member state.

Minimum amount of refundable input VAT:

EUR 400 (EUR 50 if the refund period coincides with the calendar year)

## Foreign taxable persons

Taxable persons without domicile or permanent establishment in Slovenia

### Registration

Registration required if taxable sales are effectuated in Slovenia

### Refund of input VAT for taxable persons domiciled in the EU

If no sales are made in Slovenia, refund must be applied electronically at the competent tax office in the respective EU country (country of origin).

### Refund of input VAT for taxable persons not domiciled in the EU

If no sales are made in Slovenia, refund must be applied by June 30 of the following year.

Reciprocity is required.

Official forms, accompanied by original invoices, proof of tax liability in third country.

Minimum refundable input VAT amount: EUR 400 (EUR 50 if the refund period coincides with the calendar year)

## TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

## GENERAL MANAGERS

---

### Civil law

Contract of employment, service contract, contract for services, etc.

### Social insurance

Even where there is a contract of employment, general managers are treated in the same way as self-employed persons for purposes of social insurance (change of the contribution base without changing the social insurance contribution).

To the extent that general managers are also compensated in other ways (e.g. service contract, directors' fees) and are also employees (of another company), a pension insurance of 8.85 %, an accident insurance of 0.53 %, and a health insurance of 6.36 % are payable.

### Income tax

Persons acting with representative authority on behalf of the company are always treated as employees, irrespective of the nature of their compensation. Where such persons are foreigners, and depending on the applicable double taxation agreement (DTA), an overall tax rate of 25 % can be achieved (exemption with progression may need to be taken into account in the country of residence).

### VAT

Employees: no VAT

Self employed: VAT

### Work permit

Work permits for third country nationals:

For self-employed persons no work permit is necessary

### Residence permit / Settlement permit

Automatic right of residence and settlement for all EU/EEA citizens.

EU citizens self employed or in employment in Slovenia are subject to registration requirements.

### Liability

Delay in declaring insolvency: in addition to the company, as a general rule the general manager is also liable for penalties for financial offences.

### Minimum remuneration

No provision for minimum remuneration; for remuneration of general managers no statutorily binding standards apply. In case of an employment contract, however, the legal minimum compensation of EUR 1,253,90 must be observed.

### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: [wien@tpa-group.at](mailto:wien@tpa-group.at) [www.tpa-group.at](http://www.tpa-group.at), [www.tpa-group.com](http://www.tpa-group.com),

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

## SOCIAL INSURANCE AND NON-WAGE LABOR COST

---

### Social insurance

Statutory health, accident and pension insurance for all gainfully employed persons (covers benefits in kind and in cash).

In addition to the existing contributions, as of January 2024, an additional mandatory health contribution of 35 EUR will be introduced.

### Contribution rates and maximum contributions

There are no provisions for contributions ceilings for income from employment.

The contribution ceiling for self-employed persons changes yearly (2024: EUR 7,773.33 per month).

### Self-employed persons

Self-employed persons pay employer and employee contributions in the same way as employed persons up to the contribution ceiling.

In case of integration in the system of social insurance for self-employed persons the contribution rates are reduced by 50% in the first 12 months and by 30% in the next 12 months.

Social insurance contributions total 38.20%. The minimum contribution basis for social insurance is 60% of the average yearly salary. The minimum contribution basis for the social insurance amounts EUR 1.332,57.

#### Health insurance

Health insurance 12.92%, other social security contributions 0.93%

#### Pension insurance

Pension and disability insurance: 24.35%

#### Obligatory pension fund

N/A

#### Accident insurance

Accident insurance 0.53%, maternity leave contributions 0.20%

#### Maximum contribution

The maximum contribution base for self-employed persons changes annually. In 2024, it amounts to EUR 7.773,33 per month.

### Employed persons

#### Health and accident insurance

employer: 6.56 %; employee: 6.36 %

Industrial accident insurance is 0.53% for the employer and unemployment insurance is 0.06% for the employer and 0.14% for the employee. Parental protection contribution is 0.10% for both the employer and the employee.

### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: [wien@tpa-group.at](mailto:wien@tpa-group.at) [www.tpa-group.at](http://www.tpa-group.at), [www.tpa-group.com](http://www.tpa-group.com),

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

**Pension insurance**

employer: 8.85 %; employee: 15.50 %

**Maximum contribution**

no maximum contributions

**Others**

not applicable

**Severance fund**

Voluntary pension plans with limited amounts and tax benefits for the employee can be taken out.

**Non-wage labor cost**

Apart from the employer's social security contributions, no other ancillary wage costs are incurred. In addition to the agreed gross remuneration, the employer must also pay the catering and travel remuneration required by labour law. The meal allowance is a payment not subject to income tax and social insurance to cover the employee's meal costs per working day in the amount of EUR 7.96. The travel allowance, which is treated accordingly, is intended to cover the costs of travel to and from work.

## IMMOVABLE PROPERTY

---

**Tax depreciation****Straight-line**

straight-line over the expected useful life of the asset, depletion allowances on natural resources (e.g. gravel)

**Additional**

in the case of permanent impairment losses ("oslabitev")

**Depreciation categories****Land**

no depreciation

**Buildings**

3 %; individual building units: 6 %

Depreciation over a shorter useful life is permitted for financial accounting purposes but not allowable for tax purposes.

**Tax base for buildings**

The basis of assessment is the acquisition or production cost under commercial law in accordance with the Slovenian Accounting Standards (SRS). When accounting for fair values according to SRS, no depreciation can be recognised for tax purposes, but only any impairment that may have to be recognised

**Special depreciation**

not applicable

**TPA Steuerberatung GmbH**

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

## Write-ups

Where the justification for additional depreciation disappears, write-ups to fair value (even in excess of acquisition cost) are permissible.

## Real estate income tax

not applicable

### Object of taxation

not applicable

### Tax rate

not applicable

### Tax collection

not applicable

### Exemptions

not applicable

## Property transfer tax

### Object of taxation

contracts for the sale of property (both land and buildings)

### Basis of assessment

selling price or comparable arm's length value

### Tax rate

2%

## Property-related taxes

### Property tax

The property tax is a municipal tax with various tax rates (NUSZ)

### Objects of taxation

Property tax is levied on property used for private and business purposes

## Real estate funds

### Owner of the fund assets

The assets of an alternative investment fund are not a legal entity

## TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

**Annual valuation**

Mandatory annual valuation

**Borrowing**

regulated by law

**Diversification of risk****Tax liability**

Alternative investment funds under the applicable special legislation are subject to a 0% tax rate to the extent that they have distributed 90% of the previous year's profit by November 30 of the current year. Dividends from alternative investment funds are tax-exempt for corporate income tax subjects.

## OTHER TAXES

---

**Business tax**

no business tax

**Wealth tax**

Only property tax is provided for A139by law

**Inheritance and gift tax**

Inheritance and gift tax is regulated. The tax amount depends on the amount and the relationship of the testator or donor.

**Property transfer tax**

Property transfer tax is 2%. Property transfer tax and VAT are mutually exclusive

**Capital duties and fees****Contract duties**

none

**Registration fees**

based on Tariff Regulations

**Capital duty**

none

**TPA Steuerberatung GmbH**

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia



## FILING DATES AND DEADLINES

---

### Annual tax returns

There is no provision for an annual sales tax return.

Income and corporate income tax returns

Deadline for filing: 31 March of the following year; for some income categories earlier filing dates apply.

### VAT interim returns

Quarterly returns for yearly revenues of up to EUR 210,000, otherwise, monthly returns.

In the year of registration for VAT, monthly returns must be made in all cases. VAT returns must be filed by the last day of the month following the end of the VAT period.

No annual VAT declaration is required. Foreign companies with VAT ID number must submit monthly VAT returns in any case.

### European Sales Listing

Recapitulative statements must be submitted by the 20th day of the following tax period

## INCOME TAXES

---

### Tax rate

Tax base in EUR | Income Tax

EUR 0 – 8,755.00 | 16%

EUR 8,755.00 - 25,750.00 | 1,400.80 + 26% over 8,755.00

EUR 25,750.00 - 51,500.00 | 5,819.00 + 33% over 25,750.00

EUR 51,500.00 - 74,160.00 | 14,317.0 + 39% over 51,500.00

EUR 74,160.00 and more | 23,154.40 + 50% over 74,160.00

Unfortunately, mechanism preventing a cold progression have been suspended in Slovenia.

### Special tax rates

Within fixed limits, a 20% income tax rate is to be applied within the scope of lump-sum taxation of commercial income. Furthermore, there are fixed tax rates for certain types of income (interest, dividends, speculative gains).

### Tax liability

#### Unlimited

Unlimited liability on worldwide income (except where DTA restricts the right to assess tax):

Natural persons with their residence or ordinary residence in Slovenia

#### Limited

Limited liability on certain income in Slovenia:

- Natural persons who have neither their residence nor their habitual abode in Slovenia, on certain Slovenian income.

### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

- Natural persons who are foreigners and resident in Slovenia, on Slovenian income from employment.

## Tax assessment period

Calendar year

## Income categories

Income from

1. Employment
2. Self-employment (trade or profession)
3. Agriculture and forestry
4. Property (rental and leasing, income from copyright)
5. Income from capital (speculative gains, interest and dividends)
6. Other income

## Accounting

As a rule, double-entry bookkeeping is prescribed. Sole proprietorships are not required to use doubly-entry bookkeeping if two of the following criteria are met:

- Less than 3 employees on an average
- Sales below EUR 50,000
- Total assets below EUR 25,000

Even with single-entry bookkeeping (cash basis accounting) records of trade receivables and trade payables must be kept for tax purposes.

At the year end an income statement and balance sheet must be prepared.

## Loss set-offs

“Horizontal” set-off (within individual income categories) is possible.

“Vertical” set-off (between individual income categories) is possible subject to restrictions (e.g. no vertical set-off in the case of speculative gains, other income or income from renting).

## Loss carryback

no loss carryback

## Loss carryforward

Losses on self-employment (trade or profession) can be carried forward without time limit.

Tax losses carried forward from previous years can be utilized up to 50 % of the tax base.

## Operating expenses

Necessary expenses of the business

## TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: [wien@tpa-group.at](mailto:wien@tpa-group.at) [www.tpa-group.at](http://www.tpa-group.at), [www.tpa-group.com](http://www.tpa-group.com),

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

## Tax allowable expenses

Expenses incurred to procure, secure or maintain taxable income: there are numerous exceptions in all the income categories. There is no uniform definition for business expenses for the non-business income categories.

## Lump sum option

The Slovenian Income Tax Act provides for a lump-sum deduction for expenses. The amount of the lump-sum deduction for expenses depends on several circumstances and is limited in absolute terms to EUR 60,000. No other expenses can be claimed in addition to the flat-rate deduction for expenses.

## Motor vehicles

Depreciation over at least 5 years

Benefits in kind are calculated on the basis of acquisition costs including VAT.

Deduction of actual costs or mileage allowance. At present the official allowance is 43 cents/kilometre.

No deduction of input VAT

No non-monetary remuneration is due for electric vehicles.

For electric vehicles with purchase price under EUR 80,000 with included VAT, the VAT is deductible. For private use of electric vehicle the VAT for each kilometre has to be calculated if deducted by purchase.

## Social insurance

There are no maximum contribution bases for income from employment.

The maximum contribution base for self-employed persons changes annually. For 2024, the maximum contribution base is EUR 7,773.33.

## Withholding tax

In the case of persons with limited liability to taxation, withholding tax is generally 15 %. A DTA can provide for a lower rate of taxation, and relief is by refund or reduction at source.

### Interest

15 %, or applicable DTA

### Royalties

15 %, or applicable DTA

### Dividends

15 %, or applicable DTA

## TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: [wien@tpa-group.at](mailto:wien@tpa-group.at) [www.tpa-group.at](http://www.tpa-group.at), [www.tpa-group.com](http://www.tpa-group.com),

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

## CORPORATE INCOME TAXES

---

### Object of taxation

All legal persons, both limited liability companies and limited partnerships and cooperatives, as well as other legal entities (e.g., public-law institutions, foundations) are subject to corporate income tax.

### Tax rate

22 %

### Tax liability

#### Unlimited

Corporations resident or managed in Slovenia

#### Limited

Foreign corporations neither resident nor managed in Slovenia, on their Slovenian income

Slovenian public sector institutions, on their taxable income and/or income from commercial operations

### Financial year

Calendar year; alternative fiscal year possible, must be reported to tax office and retained for three years

### Accounting

Without exception, double-entry bookkeeping in accordance with Slovenian accounting standards. It is mandatory to use the standard chart of accounts. Stock exchange listed companies, banks and insurance companies are obliged to use IFRS. Other companies may use IFRS accounting principles if a shareholders' resolution to that effect exists.

### Loss carryback

no loss carryback

### Loss carryforward

Tax losses carried forward can be utilized only up to 50% of the tax base.

### Shell company purchase

Where purchase of a shell company with tax losses is assumed (change in ownership of at least 50 % and material changes in the company's business activities, or no business activities in the last 2 years), tax losses are forfeited. Exceptions for prevention of unemployment.

### Operating expenses

Necessary expenses of the business. Commercial law also applies to tax law unless otherwise stipulated by mandatory tax regulations.

### TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: [wien@tpa-group.at](mailto:wien@tpa-group.at) [www.tpa-group.at](http://www.tpa-group.at), [www.tpa-group.com](http://www.tpa-group.com),

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

### **Transfer prices**

Arm's length principle based on OECD transfer price regulations

### **Interest on debt financing of acquisition of shares**

tax deductibility applies

### **Debt / equity**

Statutory maximum (section 32 ZDDPO): interest on loans from associated parties is only deductible for tax purposes where the debt / equity ratio is not lower than 4:1. This thin capitalisation provision is not applicable if the taxable party is able to prove that this financing could also have been obtained from an unrelated third party (offer of loan from unrelated third party). Financing by non-related parties, for which the shareholder is liable, is equivalent to financing by shareholders; e.g. also pledging of shares.

The statutory debt / equity ratio applies without exception from 2012. Since 2014 equity is calculated as average of all equity-positions of the financial year except yearly profits. Loss carryforwards and financing of sister-companies are also to consider.

Interest on shareholder loans exceeding the permissible debt / equity ratio is not tax deductible. In addition to this thin capitalisation restriction, the interest ceilings (maximum deductible interest amounts) for shareholder loans as described above (see "Operating expenses") must be taken into account.

### **Tax depreciation**

Maximum depreciation rates for tax purposes are as follows:

Buildings 3 %

Building parts: 6 %

Plant, equipment and vehicles 20 %

Equipment parts and research equipment 33 %

Computers, software 50 %

Perennial plantations 10 %

Breeding herds 20 %

Other intangible fixed assets and built-in components in third party property 10 %

Statutory depreciation for financial accounting purposes (straight-line, reducing balance, etc.) must also be used for tax purposes provided the maximum rates above are not exceeded.

### **Provisions**

Provisions for guarantees, reorganisation, contingent losses, long-service bonuses, pensions, and separation indemnities are only 50% tax deductible. Provisions required under special laws for banks, insurance companies, and securities brokerage firms are tax deductible to the extent legally required. Liabilities of uncertain amount (e.g. costs of annual financial statements preparation, audit costs) are recognised as other liabilities (as accrued liabilities under Slovenian accounting rules) and are deductible.

Provisions for long-service bonuses, pensions, and separation indemnities are only 100% tax deductible in period from 1 January 2022 to 31 December 2026.

### **Motor vehicle expenses**

Depreciation over at least five years.

No limitation as to amount (adequacy of acquisition cost).

### **TPA Steuerberatung GmbH**

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

## Non-deductible expenses

Only 50% of entertainment expenses are allowable for tax purposes. Hospitality expenses and gifts to business partners are deemed to be entertainment expenses.

Bribes, whether in cash or in kind.

Certain charitable donations: however, provided there is a taxable profit, they are deductible as special allowances up to a certain ceiling. Additionally, donations are only deductible for the EU/EEA (except Liechtenstein). Charitable donations are deductible. Since 01.01.2017 political donations are not deductible, as they are not permitted by law.

Personal taxes and input VAT, disregarded although deductible.

Remuneration of supervisory board members: 50 %.

Expenses directly relating to non-taxable income and expenses not associated with any revenues.

5 % of expenses relating to tax-free dividend income is not tax deductible.

Interest on loans from low-tax countries (except EU countries) are not tax deductible. Low-tax countries are those with corporate income tax rates of less than 12.5 %. The Finance Ministry publishes a list of low-tax countries.

## Interest barrier

Interest is limited at the tax-approved rate and thin capitalisation. From 1 January 2024 the EBITDA limitation rule applies.

## Interest and royalties to intra-group companies

In the case of interest from affiliated companies, tax-recognized interest rates based on EURIBOR or other reference rates (for other loan currencies), or on market rates, must be observed. EURIBOR or other reference rates are adjusted to include maturity and credit rating premiums. For variable interest agreements the respective monthly, 3 months', 6 months' or 12 months' EURIBOR is applied. The interest rate applicable at the time of lending is applied for the whole term of the loan only in the case of fixed interest agreements. The reference interest rate (EURIBOR) constitutes the ceiling for expenses and the floor for income. The interest rate applied for tax purposes is generally EURIBOR plus 1 %. Where it can be shown that the market interest rate is higher or lower than the rate recognised for tax purposes, the market interest rate will constitute the interest ceiling or interest floor for tax purposes.

Interest rates effective for tax purposes are only applicable to interest payments between Slovenian corporate income tax subjects with unlimited tax liability if one of the taxable parties:

- has a tax loss
- pays no tax or
- is exempt from taxation.

## Withholding taxes

In the case of persons with limited liability to taxation in Slovenia withholding tax is deducted, generally at 15 %. A lower rate may be provided in the applicable DTA resp. the Parent Subsidiary Directive.

Relief is by refund or deduction at source. With- holding tax needs to be paid within five days following the day all criterias are met. Tax related reports need to be done on the day all criterias are met.

### Interest

At 15 %, or per applicable DTA and applying the EU Interest and Royalty Directive for group purposes (minimum 25 % share held for at least 24 months). Exceptions apply to banks.

## TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: wien@tpa-group.at www.tpa-group.at, www.tpa-group.com,

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

### **Royalties**

At 15 %, or per applicable DTA and applying the EU Interest and Royalty Directive for group purposes (minimum 25 % share held for at least 24 months).

### **Dividends**

At 15 %, or per applicable DTA and applying the EU Parent Subsidiary Directive for group purposes (10 % holding, and holding period 24 months).

## **Controlled foreign corporation (CFC) rules**

Various expenses are partially or wholly disallowed for tax purposes and increase the taxable base: \*

Only 50% of entertainment expenses are allowable for tax purposes. Hospitality expenses and gifts to business partners are deemed to be entertainment expenses.

Bribes, whether in cash or in kind.

Certain charitable donations: however, provided there is a taxable profit, they are deductible

as special allowances up to a certain ceiling. Additionally, donations are only deductible for the EU/EEA (except Liechtenstein). Charitable donations are deductible. Since 01.01.2017 political donations are not deductible, as they are not permitted by law.

Personal taxes and input VAT, disregarded although deductible.

Remuneration of supervisory board members: 50 %.

Expenses directly relating to non-taxable income and expenses not associated with any revenues.

5 % of expenses relating to tax-free dividend income is not tax deductible.

Interest on loans from low-tax countries (except EU countries) are not tax deductible. Low-tax countries are those with corporate income tax rates of less than 12.5 %. The Finance Ministry publishes a list of low-tax countries.

## **Hybrid mismatches**

a) Non-acceptance of purely tax-motivated actions of the taxpayer

b) Taxation of income (interest, dividends, rental income, licences, financial services, etc.) of foreign companies at the level of the Slovenian corporation. Foreign losses must not be considered. Paid taxes can be credited against tax debts.

c) Determination of rules to eliminate or rather neutralize the effects of hybrid mismatch arrangements which arise from cross-border tax arrangements.

## **National parent- subsidiary exemption**

Investment income is generally tax-exempt for the recipient. Expenses in connection with tax-exempt investment income are not deductible to the extent of 5% of the tax-exempt investment income.

This is implemented by adding 5% of the investment income to the corporate income tax return. Special rules exist for profit shares of alternative investment funds.

## **International investments**

Income from international investments is tax-exempt in Slovenia unless it originates from low-tax countries.

## **International parent- subsidiary exemption and portfolio investments**

The provisions of the Parent Subsidiary Directive have been implemented accordingly. Dividends from low-tax countries are excluded from the investment income exemption.

### **TPA Steuerberatung GmbH**

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: [wien@tpa-group.at](mailto:wien@tpa-group.at) [www.tpa-group.at](http://www.tpa-group.at), [www.tpa-group.com](http://www.tpa-group.com),

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia

## Goodwill amortisation

Applicability, limitation of current value write-downs

## Group taxation / pooling

No pooling in Slovenia

### Tax groups

not applicable

### Pooling

not applicable

## TPA Steuerberatung GmbH

Wiedner Guertel 13, Turm 24, 1100 Vienna

Tel.: +43 (1) 58835-0, Fax: +43 (1) 58835-500,

E-Mail: [wien@tpa-group.at](mailto:wien@tpa-group.at) [www.tpa-group.at](http://www.tpa-group.at), [www.tpa-group.com](http://www.tpa-group.com),

Comm. Reg. No. 200423s Comm. Ct. Vienna, Corporate Domicile: Vienna, ATU50089103

Albania | Austria | Bulgaria | Croatia | Czech Republic | Hungary

Montenegro | Poland | Romania | Serbia | Slovakia | Slovenia