

SLOVENIA

Questionnaire on the Implementation of the HTVI Approach

	QUESTION	RESPONSE
1	Has your country adopted the hard-to-value intangibles (“HTVI”) approach as defined in Chapter VI of the TPG? If so, under what legal basis?	Slovenia does not have any specific domestic rules dealing with HTVI. Under the current rules, the application of the arm’s length principle is provided for in Article 16 of the Corporate Income Tax Act, whereby also rules on transfer pricing have to be taken into account. In determining the arm’s length principle within the current legal framework, the OECD Transfer Pricing Guidelines are used.
2	If your country applies the HTVI approach, what are the conditions for the application of the HTVI approach?	Not applicable.
3	Are transactions falling within the scope of the HTVI approach subject to a transfer pricing analysis differing from the one established in Chapter I and VI, or to other compliance requirements specifically applicable to transfer prices (e.g. domestic anti-abuse rules)?	See answer to question no. 1.
4	What is the statute of limitations applicable to transactions falling within the scope of the HTVI approach in your legislation? Does this statute of limitations differ from those applicable to other transactions?	No specific rules regarding on statute of limitations are applicable to transactions in scope of the HTVI approach. General provisions governing the statute of limitations are provided for in the Tax Procedure Act. The relative statute of limitations is 5 years and the absolute statute of limitations is 10 years from when the taxable event occurred.
5	Can taxpayers request a bilateral or multilateral advance pricing agreement (“APA”) for transactions falling within the scope of the HTVI approach under your legislation?	Taxpayers can request a bilateral or multilateral advance pricing agreement for all controlled transactions.

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6	What measures exist or approaches have been adopted to avoid the use of hindsight (e.g. training of tax administrators, internal circulars/informative notes)?	See answer to question no. 1.
7	Is it possible for your tax administration to make adjustments under the HTVI approach in open years for closed years?	There are no special rules for the application of adjustments under the HTVI approach. Generally, adjustments in open years for closed years cannot be made unless required by an international convention.
8	Does your domestic legislation or administrative practice allow the tax administration to make corresponding adjustments under the HTVI approach in open years for closed years?	See answer to question no. 7.
9	Is it possible for your tax administration to make several adjustments for one single HTVI transaction under the HTVI approach?	Not applicable.

For further information, please see <http://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profiles.htm>