



## Directe belastingen, Internationale inlichtingenuitwisseling; Slovenië

Directoraat-generaal Belastingdienst, conerndirectie Fiscale en Juridische Zaken

Besluit van 27 november 2020, nr. 2020-228939, Staatscourant 2020,

### De staatssecretaris van Financiën maakt het volgende bekend.

*Dit besluit bevat een bekendmaking van het in november 2020 tussen de Financiële Administratie van de Republiek Slovenië en het Directoraat-generaal Belastingdienst van Nederland gesloten nieuwe Memorandum van Overeenstemming inzake de uitwisseling van inlichtingen op het terrein van de directe belastingen. Het Memorandum geeft o.a. categorieën weer voor de automatische uitwisseling van fiscale inlichtingen, zoals over dividenden (indien beschikbaar), royalty's (indien beschikbaar), inkomsten uit zelfstandige arbeid, inkomsten van artiesten en sportbeoefenaars, betalingen aan studenten voor opleiding en training, alsmede overige inkomsten. Verder bevat het Memorandum nog bepalingen over de aanwezigheid van ambtenaren op elkaars grondgebied.*

*Dit Memorandum vervangt het in 2012 tussen beide landen gesloten Memorandum (Staatscourant 7 februari 2012, nr. 2158) en dat wordt daarmee dan ook ingetrokken.*

*De eerste automatische inlichtingenuitwisseling op basis van dit nieuwe Memorandum heeft betrekking op het jaar 2020.*

### Title

Memorandum of Understanding between the Financial Administration of the Republic of Slovenia and the Netherlands Tax Administration regarding the exchange of information in direct tax matters

### Preamble

The Financial Administration of the Republic of Slovenia and the Netherlands Tax and Administration, hereinafter: the 'Parties', considering the desire to intensify mutual cooperation in direct tax matters, have agreed on the following.

### General provisions

#### Article 1 Legal basis

Pursuant to the provisions of Council Directive no. 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, the OECD / Council of Europe Convention on mutual assistance in tax matters, closed in Strasbourg on 25 January 1988, as amended in 2010, and Article 26 of the Convention between the Government of the Republic of Slovenia and the Government of the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed in Ljubljana on 30 June 2004, the competent authorities referred to in article 2 of this Memorandum will exchange information automatically.

#### Article 2 Competent authorities

1. For the implementation of this Memorandum of Understanding the competent authorities are:  
in the Republic of Slovenia:  
the Financial Administration of the Republic of Slovenia;  
in the Netherlands:  
the Minister of Finance or his authorised representative.
2. The Parties will inform each other by exchange of letters about the names and addresses of the authorised representatives concerned and about any subsequent changes in these representatives.

### Exchange of information

#### Article 3 Automatic exchange of information

1. The competent authorities of Slovenia and the Netherlands will automatically provide each other with information about:
  - a) Dividends (OECD code 10), if available;



- b) Royalties (OECD code 12), if available;
  - c) Income from independent personal services (OECD code 14);
  - d) Income derived from activities of an artiste or sportsman (OECD code 17);
  - e) Payments to students for education and training (OECD code 20);
  - f) Other income (OECD code 21).
2. The information referred to in paragraph 1 is provided periodically and at least once a year, within nine months following the end of the fiscal year it relates to.
  3. If it should appear that the information, provided within the scope of the automatic exchange, is incorrect or incomplete, the competent authorities are obliged to contact each other about this as soon as possible.

#### **Article 4 The presence of tax officials of one State on the territory of the other State**

1. At the request of the competent authority of one of the States, the competent authority of the other State may allow tax officials of the former State to be present at the execution of those parts of a tax examination in the requested State, that are important to them.
2. Requests to allow the presence of tax officials of one State at the execution of an examination on the territory of the other State are made in special cases. It especially concerns:
  - a) cases in which there are indications for cross-border irregularities or the avoidance of taxes;
  - b) complex cases that make the presence of the tax officials desirable;
  - c) cases in which a limitation period threatens to expire and in which the presence of the tax officials may expedite the examination;
  - d) examinations within the scope of an agreed bilateral or multilateral examination, including simultaneous tax examinations.
3. A request for the presence of tax officials is submitted in writing by the competent authority of the requesting State. The request substantiates the desirability of the presence of tax officials and provides a short description of the case. The competent authority of the requested State decides on the request as soon as possible, however within two months at the most after receipt of the request.
4. All decisions regarding the execution of the tax examination are taken by the competent authority of the requested State. The competent authority of the requested State informs the competent authority of the requesting State about the details of an examination.
5. The competent authority of the requested State may refuse the request, giving the grounds for this decision.

#### **Various provisions**

##### **Article 5 Various provisions**

1. If necessary, the competent authorities confer on the way in which the obligations resulting from this Memorandum are executed.
2. The information referred to in Article 3 of this Memorandum is provided, if possible, electronically via the CCN Mail System in the standard OECD format (most recent version).
3. The information to be exchanged includes, if available, the taxpayer identifying number (TIN) and/or information for personal identification (date of birth, name and address). This relates to the information from both States.

#### **Final provisions**

##### **Article 6 Entry into force, amendments and Termination.**

1. This Memorandum is concluded for an indefinite period and shall come into force on the sixtieth day following the date of last signature by the Acting Director General of the Financial Administration of the Republic of Slovenia and the Director General of the Netherlands Tax Administration.
2. This Memorandum will be applicable for the first time to information regarding the calendar year 2020.
3. This Memorandum may be terminated at any time by written notification by one of the Parties and shall be terminated six months after the receipt of such notification.
4. From the date of entry into force of this Memorandum, the Memorandum of Understanding between the Financial Administration of the Republic of Slovenia and the Directorate General of the Tax and Customs Administration of the Netherlands regarding the exchange of information in direct tax matters of 13 January 2012 shall be terminated.

##### **Article 7 Short title**

This Memorandum may be referred to as the 'Memorandum of Understanding between Slovenia and



---

the Netherlands on the exchange of information in direct tax matters 2020.'

### **Article 8 Evaluation**

This Memorandum shall be evaluated five years after the date of entry into force.

However, questions with regard to this Memorandum may be taken up at any time at the request of one of the competent authorities.

### **Signature**

Done in duplicate in the English language.

*On behalf of the Financial Administration of the Republic of Slovenia,*

*Ljubljana, 11 November 2020*

*I. Nuncic,  
Acting Director General*

*On behalf of the Netherlands Tax Administration,*

*The Hague, 27 November 2020*

*P. Smink,  
Director General*