



Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Mateja Vraničar Erman, Fiscal Counsellor at the *Ministry of Finance* and OPTR National Reporter of Slovenia.

This set of questionnaires comprise the National Reporter's assessment on the country practice during 2018 in the protection of taxpayers' rights (Questionnaire # 1), and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "*The Practical Protection of Taxpayers' Fundamental Rights*" (Questionnaire # 2). These questionnaires were filled in considering the following parameters:

1. *For Questionnaire # 1*, an assertive assessment (yes/no) was required on the effective implementation in domestic law of 82 legal safeguards, guarantees and procedures relevant in 12 specific areas for the practical protection of taxpayers' rights, as identified by Baker & Pistone in 2015. This line of questioning aims to get an overview of the state of protection of taxpayers' rights in the country in 2018.
2. *For Questionnaire # 2*, an impartial, non-judgmental evaluation was required on the developments, either of improvement or of decline, in the level of realisation of 57 minimum standards and 44 best practices, distributed into 87 benchmarks for the practical protection of taxpayers' rights. In this regard, a summary of events occurred in 2018 (legislation enacted, administrative rulings, circulars, case law, tax administration practices), that serve as grounds for each particular assessment, was also required.

COMMENTS TO REPLY IN QUESTIONNAIRE 1

Question No.	Comment
3,4	Finance Administration Law, Article 99, Rules on granting special status for promotion of voluntary compliance
5,6	Electronic communication is considered as a principle way of communication between tax administration and a taxpayer; Tax Procedures Law, Article 38, Rules on the content, format, method of drawing-up and time periods for presentation of readout of data from electronically guided business books and records of taxable person
7	These possibilities are provided for by general legislation on administrative procedures that have to be followed by all administrations when interacting with their counterparties, also tax administration in formal assessment processes and other decision making processes. Special rules in the tax legislation are not provided. In practice this possibility is seldomly used.
8	Tax Procedures Law, Article 90 applies to cases where tax administration corrects mistakes in decisions even if a taxpayer does not file a complaint/appeal. On the other hand, normally decisions apply only in individual cases and in <i>erga omnes</i> principle does not apply for decisions that were not disputed. But, the tax administration will take changed decision into account for any decisions that will be taken in the future.
9	A possibility to negotiate the amount of the tax liability does not exist in Slovenian practice, but there are instruments that can be used to come to an agreed assessment: voluntary disclosure procedure; dialog on the circumstances and facts of the case to establish taxable basis etc.
15	There are no records of criminal prosecution. But, unauthorised access to taxpayer's confidential information is considered a severe breach of work responsibilities that can lead to disciplinary procedures with ultimate sanction of losing a job. Those procedures have taken place in the past 10 years.
16, 17	Information on tax liability of any taxpayer is protected with tax secrecy. However, Tax Procedures Law, Articles 15 to 30 define instances of disclosure of data, protected as tax secrecy and conditions that have to be met for disclosure. Disclosure to general public is foreseen only in the case of "naming and shaming" list of tax debtors and non-filers. The list of tax debtors is published once a month, a tax debtor is listed if his debt exceeds 5.000 € and he is late with payment for 90 days or more. The list of non-filers is published once a month, a non-filer is published if in the previous month he/she did not file a periodic tax return (especially important when a taxable person withholds tax and social contributions from employees).
18	According to the Public Information Access Act, tax data are protected against disclosure, especially data received in the course of international exchange of tax information. Therefore tax information can be accessed in a very limited number of cases but there is a possibility that the court would rule in favour of disclosure. But I am not familiar with any concrete case.
27,28	Taxpayer can be audited with respect to the same tax only once per tax period. Nevertheless, it is possible that so called quick audits are implemented, whereby only some elements of a certain tax can be audited. In this case, it is possible that another, comprehensive audit of the same tax for the same tax period will take place. For example: tax administration can decide to audit implementation of a certain tax relief for corporate income tax in one tax period. It is possible to conduct another full audit of the corporate income tax for the same tax period. It is also possible to conduct two audits for the same tax period that would address accuracy of tax assessment in to tax area, CIT and VAT for example. In practice, in majority of cases only one comprehensive audit will be conducted for a tax period.
31, 32	Powers of tax officials are defined in the Finance Administration Law, Articles 13 to 45 and in Rules on exercising the powers of officers of the Financial Administration of the Republic of Slovenia and on designation of service vehicles. Premises used for business

	activities are accessible to tax officials without court order (also dwelling place if business is conducted in that place). In other cases, dwelling places of a taxpayer are accessible to tax officials only upon court order.
34	Tax administration has no power to intercept communication of a taxpayer. This power can be used only in criminal matters by criminal investigators in accordance with Criminal procedures Act.
35	Answer could be yes or no. One of the basic principles of tax procedure is that tax administration has to examine all circumstances and facts of a case and should examine facts in favour as well as to the detriment of a taxpayer. It is in taxpayer's interest to provide all the information relevant to the case. If not, tax administration will assess tax obligation on the basis of the information available to them. So, if tax administration is not in a possession of an evidence to the detriment of a taxpayer, it is not taxpayer's obligation to present such an evidence.
41	Before tax is assessed by the tax administration via decision or in an audit procedure, a taxpayer can come forward with voluntary disclosure and this can be seen as an alternative dispute resolution. After tax administration determines the amount of the tax due and a taxpayer does not agree with the assessment, only formal appeal procedure is possible. No alternative dispute resolution mechanisms are available to the taxpayer, except in international cases MAP procedure.
42	Appeal process in Slovenia is organised in the following way: <ul style="list-style-type: none"> - Internal review of the decision upon an appeal at the tax office - Administrative appeal process at independent appeal board (does not have a status of a court but is independent from the tax office of the first instance - Judicial process, called administrative lawsuit with all instances.
43	There is a time limit for a tax case to complete an administrative part of the appeal process, but no time limit for a judicial part of it (except for statutory limitation period).
44	Time limit indicated is the average time needed to resolve a tax case in the second instance administrative appeal process. It does not indicate the whole time frame for resolution of a tax case.
50	In principle, documentary evidence is used in tax procedures. Documentary evidence can be proposed by any party of the dispute. Only exceptionally witnesses and other forms of evidence is used. In all cases evidences to the benefit and to the detriment of taxpayer must be examined.
52	A loser always has to bear his own costs; general costs of appeal board or court are held by state budget; specific costs of the other party and of the appeal process are normally born by the loser, but can be exempt from this obligation if payment would jeopardize living of his dependants and himself.
53	Only judgements of courts are published but in anonymized way. Decisions of the administrative appeal board are not published.
55	Only exceptionally a public hearing would be used in tax cases. There is no established practice on the issue.
57	Proceedings would probably not be entirely parallel, but two processes are possible: within a tax process the amount of tax due is established while in a criminal court it will be established if the penalty is to be imposed. No parallel processes are possible in the sense of imposing criminal and administrative sanctions.
60	According to the Tax Procedures Law, Articles 39 to 43, banks are obliged to provide tax administration with information on bank accounts on regular basis. This information is provided by all banks for all bank accounts annually. In the process of enforced collection of tax, no court order is needed for access to taxpayer's means on bank account. On the other hand, enforced collection with confiscation of immovable property or taxpayer's shares in companies or other material rights is possible only as a last resort and only by court order.
61 to 68	A taxpayer will not be informed about the exchange of information on request as such but he will be informed of the information used in the process of assessment of his tax liability. Exchange of information can take place before an audit of a taxpayer begins or

	<p>after. If an information is obtained in the course of the audit and is used to assess tax liability of the taxpayer, he will be informed of the information received.</p> <p>If Slovenian authorities proved information to another tax administration on a particular taxpayer, it is obligation of that tax administration to inform a taxpayer of the information obtained. Of course, in some cases mutual administrative assistance can be applied.</p> <p>MAP procedures will be precisely defined only in 2019; for the time being there is no established practice on the matter.</p>
71, 72	<p>In principle, retroactivity of all laws is prohibited. However, constitution allows for exceptional cases where retroactive effect of a law is possible. There are two principal conditions that have to be met: a clear public interest for retroactivity must be established and no right already acquired should be reduced.</p>
74	<p>Answer is provided according to the practice used by tax administration. There is no legal provision to that end, except for binding tax information that are obligatory for the decision of the tax administration in relations with a taxpayer who initiated issuance of the binding tax information.</p>



Observatory on the Protection of Taxpayers' Rights
Questionnaire No. 1: Country Practice

Country: Slovenia
National Reporter: Mateja Vraničar Erman
Affiliation

Tax Administration Tax Practitioner Judiciary Tax Ombudsman Academia

1. Identifying taxpayers and issuing tax returns			
#	Question	Yes	No
1	Do taxpayers have the right to see the information held about them by the tax authority?	<input checked="" type="radio"/>	<input type="radio"/>
2	If yes, can they request the correction of errors in the information?	<input checked="" type="radio"/>	<input type="radio"/>
3	In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only?	<input checked="" type="radio"/>	<input type="radio"/>
4	If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis?	<input checked="" type="radio"/>	<input type="radio"/>
5	Is it possible in your country for taxpayers to communicate electronically with the tax authority?	<input checked="" type="radio"/>	<input type="radio"/>
6	If yes, are there systems in place to prevent unauthorised access to the channel of communication?	<input checked="" type="radio"/>	<input type="radio"/>
7	Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations?	<input checked="" type="radio"/>	<input type="radio"/>

2. The issue of tax assessments			
#	Question	Yes	No
8	If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act <i>ex officio</i> to notify all affected taxpayers and arrange repayments to them?	<input checked="" type="radio"/>	<input type="radio"/>
9	Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment?	<input checked="" type="radio"/>	<input type="radio"/>
10	If yes, can the taxpayer request a meeting with the tax officer?	<input checked="" type="radio"/>	<input type="radio"/>

3. Confidentiality			
#	Question	Yes	No
11	Is information held by your tax authority automatically encrypted?	<input checked="" type="radio"/>	<input type="radio"/>
12	Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs?	<input checked="" type="radio"/>	<input type="radio"/>
13	If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer?	<input checked="" type="radio"/>	<input type="radio"/>
14	Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information?	<input checked="" type="radio"/>	<input type="radio"/>
15	Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data?	<input type="radio"/>	<input checked="" type="radio"/>
16	Is information about the tax liability of specific taxpayers publicly available in your country?	<input type="radio"/>	<input checked="" type="radio"/>
17	Is "naming and shaming" of non-compliant taxpayers practised in your country?	<input checked="" type="radio"/>	<input type="radio"/>
18	Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. <i>habeas data</i> or freedom of information)?	<input checked="" type="radio"/>	<input type="radio"/>
19	Is there a system of protection of legally privileged communications between the taxpayer and its advisors?	<input checked="" type="radio"/>	<input type="radio"/>
20	If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)?	<input type="radio"/>	<input checked="" type="radio"/>

7. Criminal and administrative sanctions					
#	Question				
56	Does the principle <i>ne bis in idem</i> apply in your country to prevent either (a) the imposition of a tax penalty and the tax liability; (b) the imposition of more than one tax penalty for the same conduct; (c) the imposition of a tax penalty and a criminal liability?	<input type="checkbox"/> No	<input type="checkbox"/> A	<input checked="" type="checkbox"/> B	<input checked="" type="checkbox"/> C
57	If <i>ne bis in idem</i> is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		
58	If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		

8. Enforcement of taxes			
#	Question	Yes	No
59	Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)?	<input checked="" type="radio"/>	<input type="radio"/>
60	Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets?	<input type="radio"/>	<input checked="" type="radio"/>

9. Cross-border procedures			
#	Question	Yes	No
61	Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request?	<input type="radio"/>	<input checked="" type="radio"/>
62	Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information?	<input type="radio"/>	<input checked="" type="radio"/>
63	If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information?	<input type="radio"/>	<input checked="" type="radio"/>
64	Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country?	<input type="radio"/>	<input checked="" type="radio"/>
65	Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country?	<input type="radio"/>	<input checked="" type="radio"/>
66	Does the taxpayer have the right to see any information received from another country that relates to him?	<input type="radio"/>	<input checked="" type="radio"/>
67	Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated?	<input type="radio"/>	<input checked="" type="radio"/>
68	Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure?	<input type="radio"/>	<input checked="" type="radio"/>

10. Legislation			
#	Question	Yes	No
69	Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation?	<input checked="" type="radio"/>	<input type="radio"/>
70	Is tax legislation subject to constitutional review which can strike down unconstitutional laws?	<input checked="" type="radio"/>	<input type="radio"/>
71	Is there a prohibition on retrospective tax legislation in your country?	<input type="radio"/>	<input checked="" type="radio"/>
72	If no, are there restrictions on the adoption of retrospective tax legislation in your country?	<input checked="" type="radio"/>	<input type="radio"/>

4. Normal audits			
#	Question	Yes	No
21	Does the principle <i>audi alteram partem</i> apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)?	<input checked="" type="radio"/>	<input type="radio"/>
22	Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)?	<input checked="" type="radio"/>	<input type="radio"/>
23	If yes, what is the normal limit in months?	06 months	
24	Does the taxpayer have the right to be represented by a person of its choice in the audit process?	<input checked="" type="radio"/>	<input type="radio"/>
25	May the opinion of independent experts be used in the audit process?	<input checked="" type="radio"/>	<input type="radio"/>
26	Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process?	<input checked="" type="radio"/>	<input type="radio"/>
27	Does the principle <i>ne bis in idem</i> apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)?	<input checked="" type="radio"/>	<input type="radio"/>
28	If yes, does this mean only one audit per tax per year?	<input type="radio"/>	<input checked="" type="radio"/>
29	Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)?	<input checked="" type="radio"/>	<input type="radio"/>
30	Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)?	<input type="radio"/>	<input checked="" type="radio"/>

5. More intensive audits			
#	Question	Yes	No
31	Is authorisation by a court always needed before the tax authority may enter and search premises?	<input type="radio"/>	<input checked="" type="radio"/>
32	May the tax authority enter and search the dwelling places of individuals?	<input checked="" type="radio"/>	<input type="radio"/>
33	Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search?	<input type="radio"/>	<input checked="" type="radio"/>
34	Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)?	<input type="radio"/>	<input checked="" type="radio"/>
35	Is the principle <i>nemo tenetur</i> applied in tax investigations (i.e. the principle against self-incrimination)?	<input checked="" type="radio"/>	<input type="radio"/>
36	If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure?	<input type="radio"/>	<input checked="" type="radio"/>
37	If yes to <i>nemo tenetur</i> , can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority?	<input type="radio"/>	<input checked="" type="radio"/>
38	Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised?	<input type="radio"/>	<input checked="" type="radio"/>
39	If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination?	<input type="radio"/>	<input checked="" type="radio"/>

6. Review and appeals			
#	Question	Yes	No
40	Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary?	<input checked="" type="radio"/>	<input type="radio"/>
41	Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary?	<input type="radio"/>	<input checked="" type="radio"/>
42	Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing?	<input checked="" type="radio"/>	<input type="radio"/>
43	Are there time limits applicable for a tax case to complete the judicial appeal process?	<input checked="" type="radio"/>	<input type="radio"/>
44	If yes, what is the normal time it takes for a tax case to be concluded on appeal?	09 months	
45	Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. <i>solve et repete</i>)?	<input checked="" type="radio"/>	<input type="radio"/>

11. Revenue practice and guidance			
#	Question	Yes	No
73	Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law?	<input checked="" type="radio"/>	<input type="radio"/>
74	If yes, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)?	<input checked="" type="radio"/>	<input type="radio"/>
75	Does your country have a generalised system of advanced rulings available to taxpayers?	<input checked="" type="radio"/>	<input type="radio"/>
76	If yes, is it legally binding?	<input checked="" type="radio"/>	<input type="radio"/>
77	If a binding rule is refused, does the taxpayer have a right to appeal?	<input checked="" type="radio"/>	<input type="radio"/>

12. Institutional framework for protecting taxpayers' rights			
#	Question	Yes	No
78	Is there a taxpayers' charter or taxpayers' bill of rights in your country?	<input type="radio"/>	<input checked="" type="radio"/>
79	If yes, are its provisions legally effective?	<input type="radio"/>	<input checked="" type="radio"/>
80	Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country?	<input type="radio"/>	<input checked="" type="radio"/>
81	If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)?	<input type="radio"/>	<input type="radio"/>
82	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	<input type="radio"/>	<input type="radio"/>

46	If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt)?	<input checked="" type="radio"/>	<input type="radio"/>
47	Does the taxpayer need permission to appeal to the first instance tribunal?	<input type="radio"/>	<input checked="" type="radio"/>
48	Does the taxpayer need permission to appeal to the second or higher instance tribunals?	<input type="radio"/>	<input checked="" type="radio"/>
49	Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)?	<input checked="" type="radio"/>	<input type="radio"/>
50	Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals?	<input checked="" type="radio"/>	<input type="radio"/>
51	Does the loser have to pay the costs in a tax appeal?	<input checked="" type="radio"/>	<input type="radio"/>
52	If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)?	<input checked="" type="radio"/>	<input type="radio"/>
53	Are judgments of tax tribunals published?	<input checked="" type="radio"/>	<input type="radio"/>
54	If yes, can the taxpayer preserve its anonymity in the judgment?	<input checked="" type="radio"/>	<input type="radio"/>
55	If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not in public) to preserve secrecy/confidentiality?	<input type="radio"/>	<input checked="" type="radio"/>



Observatory on the Protection of Taxpayers' Rights
Questionnaire No. 2: Standards of Protection

Country: Slovenia
National Reporter: Mateja Vraničar Erman
Affiliation Tax Administration Tax Practitioner Judiciary (Tax) Ombudsman Academia

1. Identifying taxpayers and issuing tax returns

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
1	Implement safeguards to prevent impersonation when issuing unique identification number		<input type="radio"/>	<input type="radio"/>	Standard is respected. One cannot systematically connect tax identification number with a concrete legal person or individual.
2	The system of taxpayer identification should take account of religious sensitivities		<input type="radio"/>	<input checked="" type="radio"/>	The Constitutional principle of non-discrimination on the basis of gender, race, religion affiliation etc. is applied in all tax procedures.
3	Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes		<input type="radio"/>	<input checked="" type="radio"/>	Standard is respected. Tax Procedures Act, Article 30, defines obligations of confidentiality of third parties. They are obliged to respect confidentiality of information related to tax obligation in the same manner as tax officials must protect tax secrecy.
4		Where tax is withheld by third parties, the taxpayer should be excluded from liability if the third party fails to pay over the tax	<input type="radio"/>	<input checked="" type="radio"/>	In this case tax obligation lies with the person who is obliged by the law to withhold tax. Tax administration can recover tax not withheld from that person and not from the taxpayer. This does not preclude possible other arrangements between the taxpayer and the person who should withhold the tax. See Tax Procedures Act, Article 59, paragraphs 3 and 4
5	Where pre/populated returns are used, these should be sent to taxpayers to correct errors		<input type="radio"/>	<input checked="" type="radio"/>	Standard is respected. Prepopulated personal income tax returns are sent to taxpayers as "information on tax obligation". Taxpayer can change data in the information or simply pay the amount due. If data are changed, tax administration will issue a new tax return.
6	Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies	Publish guidance on taxpayers' rights to access information and correct inaccuracies	<input type="radio"/>	<input checked="" type="radio"/>	Standard is respected. Reference to the Law on Financial Administration, Article 78; administrative practice of tax administration allows access and corrections of information contained in official records of tax administration on each individual taxpayer. Corrections are possible according to general information on providing data to tax administration, special guidance is not published.
7	Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception		<input type="radio"/>	<input checked="" type="radio"/>	Standard is respected. IT system of tax administration is using all safeguards needed for the communication between a taxpayer and tax administration is safe and protected. Safety standards have been assessed by external assessor. Assessment rate: A+
8	Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis		<input type="radio"/>	<input checked="" type="radio"/>	Standard is respected. Legal basis for the system is in the Law on Financial Administration, Article 99. More precise rules are defined in the Rules on granting special status for promotion of voluntary compliance, issued by the Minister of Finance.
9	Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication		<input type="radio"/>	<input checked="" type="radio"/>	Standard is respected. The standard applies generally for all administrative procedures on the basis of the General Administrative Procedures Law that must be respected also by tax administration. There are no special legal provisions in tax legislation. In practice, tax administration has all around the country local tax offices with a special task to assist taxpayers and to provide necessary information. Leaflets and brochures on different tax topics are available at tax offices and tax administration's web pages.

2. The issue of tax assessment

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
10		Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms	<input type="radio"/>	<input type="radio"/>	Practice is in place. Dialogue is established in individual tax matters as well as on general issues via regular meetings with taxpayers representatives and business community.
11		Use e-filing to speed up assessments and correction of errors, particularly systematic errors	<input type="radio"/>	<input type="radio"/>	Practice is in place. Electronic filing and electronic communication is obligatory for all business taxpayers and is encouraged for individuals.

3. Confidentiality

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
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12	Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced).	Encrypt information held by a tax authority about taxpayers to the highest level attainable.	<input type="radio"/>	<input type="radio"/>	Standard is respected. Basic rules on confidentiality are included in the Tax Procedures Act, Articles 15 to 30. Sanctions for violating the rules are defined in the Tax Procedure Act, Article 395 (for third parties). Violation of confidentiality on the side of tax officials is considered as a major violation of working obligations and sanctioned accordingly. Best practice is respected as well. Tax IT system has been evaluated for safety standards and received an assessment rating of A+
13	Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes.	Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities.	<input type="radio"/>	<input type="radio"/>	Standard and the best practice is respected. Access to data is restricted according to the legal provisions only to officials in need of information because of their tasks. The use of data is restricted in accordance with provisions of the Law on Financial Administration, Article 89.
14	Audit data access periodically to identify cases of unauthorised access.		<input type="radio"/>	<input type="radio"/>	Standard is respected. Data access is audited regularly by internal audit unit of the tax administration. This information can be audited also externally (Court of Auditors) but this is not done on regular basis.
15	Introduce administrative measures emphasizing confidentiality to tax officials.	Appoint data protection/privacy officers at senior level and local tax offices.	<input type="radio"/>	<input type="radio"/>	Rules on the implementation of the Tax Procedure Act define administrative measures - every document should be marked as tax secrecy; all premises where tax data are kept should be clearly marked; special security measures are applied to all premises where tax data are kept, processed or where meetings with taxpayers take place. Tax administration has a special Data Protection Policy in place to provide for high standard of protection of data and privacy. It is an obligation of every employee to follow this policy.
16	Where pre/populated returns are used, these should be sent to taxpayers to correct errors.		<input type="radio"/>	<input type="radio"/>	Standard is respected. Prepopulated personal income tax returns are sent to taxpayers as "information on tax obligation". Taxpayer can change data in the information or simply pay the amount due. If data are changed, tax administration will issue a new tax return. Legal basis: Tax Procedure Act, Article 267
17	If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges).		<input type="radio"/>	<input type="radio"/>	The breach of confidentiality will be investigated internally by the tax administration, as this can be seen as a breach of working obligations (disciplinary measures). These cases can eventually be brought before a court. Conduct of tax administration in the event of breach of confidentiality is defined by internal policy. In addition, if the breach of confidentiality involves misuse of personal data, further investigation and sanctioning is possible from Personal Data Protection Commission. See Law on Protection of Personal Data.
18	Introduce an offence for tax officials covering up unauthorised disclosure of confidential information.		<input type="radio"/>	<input type="radio"/>	According to the Law on Financial Administration and Law on public servants, breach of confidentiality constitutes a major violation of working obligations and is sanctioned accordingly. In very severe cases a tax official can be prosecuted for a criminal offence (abuse of official position or official rights), see Criminal Code, Article 257
19	Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted.		<input type="radio"/>	<input type="radio"/>	Standard is respected. Exceptions are limited to those especially defined by the Tax Procedures Act, Articles 18 to 28.
20	If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer).		<input type="radio"/>	<input type="radio"/>	"Naming and shaming" is employed since 2012. It applies to taxpayers with outstanding tax debt of 5000 Euro or more with payment delay of more than 90 days and to taxpayers who do not file withholding tax returns to tax administration (so called non-fillers). The later is especially important for social security withholding returns.
21	No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes.	Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament.	<input type="radio"/>	<input type="radio"/>	Parliamentary supervision is restricted to summarised data on tax collection and tax debt. In accordance with Article 23 of the Tax Procedure Law, the Parliament can access to confidential taxpayer information only if needed for carrying out obligations of the Parliament defined by law. As example: no confidential information will be shared with a member of a Parliament on the basis of a Parliamentary question. On the other hand, if the Parliament establishes an Investigation Commission and tax data are needed to fulfil the task of the Commission, confidential taxpayer information can be provided. In this case anyone reading or using this information must observe confidentiality of this information pursuant to Article 30 of the Tax Procedure Act.
22	Freedom of information legislation may allow a taxpayer to access information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard.		<input type="radio"/>	<input type="radio"/>	According to the Slovenian Law on freedom of information, Article 6, para 1, item 5, provides for an exemption as far as confidential tax information is concerned. As a principle, this information should not be disclosed. However, there is a possibility in the law that tax information is disclosed in exceptional cases where interest to make the information public prevails over the confidentiality. The test of public interest is done by the tax administration and its decision can be appealed against at the Office of the Information Commissioner. A judicial procedure is provided for against a decision of the Office of the Information Commissioner.
23	If published, tax rulings should be anonymised and details that might identify the taxpayer removed.	Anonymise all tax judgments and remove details that might identify the taxpayer	<input type="radio"/>	<input type="radio"/>	Standard and best practice are observed. Individual tax rulings are in principle not published by tax administration. Rulings of courts in tax matters are published but anonymised.
24	Legal professional privilege should apply to tax advice.	Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure.	<input type="radio"/>	<input type="radio"/>	Professional privilege applies to lawyers but not to tax advisors. The profession of tax advisors is not regulated in Slovenia.

25	Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege.		○	○	If tax officials enter premises or conduct a search, independent witnesses must be present. No special arrangements how to deal with privileged material are defined in general guidance on tax audit/investigation.
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4. Normal audits

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
26	Audits should respect the following principles: (i) Proportionality. (2) <i>Ne bis in idem</i> (prohibition of double jeopardy). (3) <i>Audi alteram partem</i> (right to be heard before any decision is taken). (4) <i>Nemo tenetur se detegere</i> (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void.		○	○	Audits are conducted in accordance with Tax Procedure Act and General Administrative Procedure Act. Principles 1 to 3 are fully respected. As far as Principle 4 is concerned it should be noted that one of the basic principles of tax procedure is that tax administration has to examine all circumstances and facts of a case and should examine facts in favour as well as to the detriment of a taxpayer. It is in taxpayer's interest to provide all the information relevant to the case. If not, tax administration will assess tax obligation on the basis of the information available to them. So, if tax administration is not in a possession of an evidence to the detriment of a taxpayer, it is not taxpayer's obligation to present such an evidence. A decision (tax notice) would be null and void in cases defined by Article 279 of the General Administrative procedure Act.
27	In application of proportionality, tax authorities may only request for information that is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers.		○	○	Standard is respected. However in practice it can occur that perception of the burden on taxpayer might differ.
28		In application of <i>ne bis in idem</i> the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed.	○	○	This practice is observed. However, multiple audits of different taxes but for the same tax period are possible. It is also possible that quick audits and comprehensive audits will address the same tax period. Quick audit will control only specific elements of tax assessment while comprehensive audits will control all aspect of one or multiple taxes for the same tax period.
29	In application of <i>audi alteram partem</i> , taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final.		○	○	This standard is respected. According to the Tax Procedure Law taxpayer has the right to be present at all meetings and all parts of the audit process. A taxpayer can be present in person or he/she can authorise another person, usually a lawyer or a tax advisor to act as his/her representative in a tax matter. Representative should present to the tax authority written authorisation to act as a representative of a taxpayer. Authorisation can be general or limited to certain parts of procedure.
30	In application of <i>nemo tenetur</i> , the right to remain silent should be respected in all tax audits.		○	○	In administrative procedures this principle is not observed to the degree of criminal procedures. However, tax administration has the right and obligation to investigate and take into account in tax assessment all circumstances of a tax case and all the facts in favour or to the detriment of a taxpayer. A decision is made upon assessing all the circumstances of a case. It should be argued.
31		Tax audits should follow a pattern that is set out in published guidelines.	○	○	Basic pattern of a tax audit is defined by Tax Procedure Law: tax audit starts with a decision of tax administration that needs to be communicated with the taxpayer. The decision should define the scope of the audit and tax period(s) covered. On the basis of the decision a meeting with a taxpayer takes place a request to present documentation relevant to the audit is made. Tax audit can last for 6 or some times even 9 months. At the end of the audit a written record of the audit with main findings is presented to the taxpayer. Taxpayer has the right to comment the record and to ask for corrections of the facts. Decision with possible tax assessment is issued only after comments and proposals of taxpayer are examined. Tax administration has to respond to all the comments and proposal of the taxpayer in the justification of the decision on tax assessment. More detailed pattern of tax audit is defined in a manual of tax audits, but this document is used by tax administration as internal guidance and is not made public.
32		A manual of good practice in tax audits should be established at the global level.	○	○	Manual of tax audits procedures is prepared by the tax administration and is used as an internal working aid. It is not made public but provides useful tool for more uniform application of tax laws.
33		Taxpayers should be entitled to request the start of a tax audit (to obtain finality).	○	○	This possibility was provided and used in the past. Since the introduction of voluntary disclosure procedure taxpayers use this possibility and in practice do not use a possibility to request tax audit. If a request was put forward to the tax administration, there is no legal obstacle for tax administration to follow this request.
34	Where tax authorities have resolved to start an audit, they should inform the taxpayer	Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer.	○	○	Standard is respected. Tax audit begins by an administrative conclusion stating the tax and the tax period to be audited. This conclusion is presented to the taxpayer before the tax audit begins. If during the audit the need arises to extend the audit on additional taxes or additional tax periods, taxpayer is informed accordingly before this extended audit takes place.

35	Taxpayers should be informed of information gathering from third parties.		<input type="radio"/>	<input type="radio"/>	If information obtained from third parties is used in the course of audit, taxpayer is informed of all the information used in assessment of tax obligation, regardless of the source of information. If information is gathered by tax administration in preliminary investigation process, this information is not shared with the taxpayer.
36		Reasonable time limits should be fixed for the conduct of audits.	<input type="radio"/>	<input type="radio"/>	Tax Procedure Act, Article 141, defines that a tax audit in principle should last no more than 6 months. Only in especially defined cases this time limit can be extended for additional 3 months (if tax audit concerns related persons, if tax audit concerns persons that are under general yearly audit obligation or if tax audit implies the need to estimate taxable base). If taxpayer does not cooperate in the tax audit and does not provide information requested by tax authorities or if a tax audit is a part of simultaneous audits in two or more EU countries, time limits for audit do not apply. However if in practice the time limit is exceeded, no legal consequences occur.
37	Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer.		<input type="radio"/>	<input type="radio"/>	Standard is respected. Taxpayer has the right to participate to the audit by himself or appoint duly authorised representative - a tax advisor, a lawyer or any other person he selects.
38	The completion of a tax audit should be accurately reflected in a document, notified in its full text to the taxpayer.	The drafting of the final audit report should involve participation by the taxpayer, with the opportunity to correct inaccuracies of facts and to express the taxpayer's view.	<input type="radio"/>	<input type="radio"/>	Standard is respected. When the tax audit is finalised and before the decision is issued, a record of the tax audit is prepared by tax auditor and presented to the taxpayer. The taxpayer has 20 days to make comments or propose corrections and tax authority has to respond to all comments and proposals.
39		Following an audit, a report should be prepared even if the audit does not result in additional tax or refund.	<input type="radio"/>	<input type="radio"/>	Practice is in place. Before a formal decision is issued, a record of the tax audit is prepared by tax auditor and presented to the taxpayer. The taxpayer has 20 days to make comments of propose corrections and tax authority has to respond to all comments and proposals.

5. More intensive audits

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
40		More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance.	<input type="radio"/>	<input type="radio"/>	More intensive audits would be conducted on a basis of risk assessment and annual audit plan.
41	If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure.		<input type="radio"/>	<input type="radio"/>	A process of determination of tax obligation is administrative procedure and separate from possible criminal charge. Criminal offense investigation will be conducted by criminal investigation authorities and not by tax administration. So both procedures can run in parallel.
42	Entering premises or interception of communications should be authorised by the judiciary.		<input type="radio"/>	<input type="radio"/>	Tax administration has no authority to intercept communications of taxpayers. This measure can be used only in criminal cases by criminal investigators. The authority of tax officials to enter premises is defined by the Law on Financial Administration, Article 22. In principle, tax officials can enter all premises where business activity of a taxpayer is carried out. They can enter private home of taxpayer only if a taxpayer conducts business activity therein or has identified his home as a seat of his business activity or with authorisation by the judiciary.
43	Authorisation within the revenue authorities should only be in cases of urgency, and subsequently reported to the judiciary for <i>ex post</i> ratification.		<input type="radio"/>	<input type="radio"/>	Whenever tax administration can enter private home of a taxpayer and judicial authorisation is needed, this authorisation cannot be replaced by internal authorisation. Always judicial authorisation is needed.
44	Inspection of the taxpayer's home should require authorisation by the judiciary and only be given in exceptional cases.	Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed.	<input type="radio"/>	<input type="radio"/>	Tax officials can inspect a taxpayer's home without judiciary authorisation if there is evidence that taxpayer conducts business activity therein or has identified his home as a seat of his business activities. In all other cases tax officials can enter a taxpayer's home only with authorisation by the judiciary.
45		Access to bank information should require judicial authorisation.	<input type="radio"/>	<input type="radio"/>	Tax officials are granted access to bank information without judicial authorisation. Bank information is regularly automatically exchanged between financial institutions and tax administration.
46		Authorisation by the judiciary should be necessary for interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions.	<input type="radio"/>	<input type="radio"/>	Tax administration has no authority to intercept communications of taxpayers. This measure can be used only in criminal cases by criminal investigators and Criminal Procedure Act must be respected.

47	Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when documents will be returned; seizure should be limited in time.		<input type="radio"/>	<input type="radio"/>	Tax officials can seize documents if it is needed in the course of audits. Seizure is limited to 30 days, in exceptional cases to 90 days. Seizure of documents and rights of tax administration are defined in Law on Financial Administration, Article 21
48		If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer.	<input type="radio"/>	<input type="radio"/>	Backup is always made in the presence of taxpayer or his authorised representative and independent witnesses.
49	Where invasive techniques are applied, they should be limited in time to avoid disproportionate impact on taxpayers.		<input type="radio"/>	<input type="radio"/>	Proportionality is one of the basic principles of tax procedures in accordance with Tax Procedure Law. When tax administration applies special techniques, time limits are defined by Law on Financial Administration. If the taxpayer is of the opinion that his human rights were violated during tax investigation, he has the right to appeal to superiors of the tax official who presumably violated his rights.

6. Review and appeals

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
50		E-filing of requests for internal review to ensure the effective and speedy handling of the review process.	<input type="radio"/>	<input type="radio"/>	E-filing is becoming the most common way of communication between tax administration and taxpayers. Tax administration encourages use of e-filing. Though not all processes are possible in electronic form (for example, administrative appeal board cannot process appeals in e-form).
51	The right to appeal should not depend upon prior exhaustion of administrative reviews.		<input type="radio"/>	<input type="radio"/>	The right to appeal to the decision in tax case is in principle governed by the provisions of the Law on Administrative Procedures and Tax Procedure Act. The administrative appeal is defined as an appeal to independent administrative body. Only if the case is not resolved on administrative level, a lawsuit can be filed at administrative court.
52		Reviews and appeals should not exceed two years.	<input type="radio"/>	<input type="radio"/>	On average administrative appeals are processed within 9 months; time limit can vary depending on the substance of the case. Vas majority of cases are resolved within two years period. I do not have information on time limits for judicial review
53	<i>Audi alteram partem</i> should apply in administrative reviews and judicial appeals.		<input type="radio"/>	<input type="radio"/>	In principle, tax officials are obliged to investigate information in favour and in detriment of a taxpayer. It is most common that documentary evidence is used in tax cases, hearing of witnesses seldomly occurs.
54	Where tax must be paid in whole or in part before and appeal, there must be an effective mechanism for providing interim suspension of payment.	An appeal should not require prior payment of tax in all cases.	<input type="radio"/>	<input type="radio"/>	In principle, tax needs to be paid even if an appeal is filed. However, the Tax Procedure Act (Article 87) defines situations where it is allowed to suspend the payment. This is possible on the ground that there is high probability that taxpayer's appeal will be successful. In addition, special rules provide for possibility to suspend the payment on the ground of personal circumstances of a taxpayer (Articles 101 to 103).
55		The state should bear some or all of the costs of an appeal, whatever the outcome.	<input type="radio"/>	<input type="radio"/>	State bears general costs of an appeal; specific costs are born according to the outcome of the proceedings. No administrative fees are paid for filing an appeal in tax matters (in other administrative cases a special fee needs to be paid as a condition that your appeal is processed).
56	Legal assistance should be provided for those taxpayers who cannot afford it.		<input type="radio"/>	<input type="radio"/>	Charge-free legal assistance can be provided in judicial procedure connected to tax assessment but not in tax procedure at tax administration. Legal basis for charge-free legal assistance is Legal Aid Act.
57	Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing.		<input type="radio"/>	<input type="radio"/>	Usually no public hearing takes place in tax appeal. Public hearing would be possible only in judicial process but in practice, this possibility is usually not used.
58	Tax judgments should be published.		<input type="radio"/>	<input type="radio"/>	Court tax judgements are anonymized and published. Decisions of the appeal board are not published.

7. Criminal and administrative sanctions

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
59	Proportionality and <i>ne bis in idem</i> should apply to tax penalties.		<input type="radio"/>	<input type="radio"/>	The range of tax penalties are defined by tax law and the range depend on severity of the breach of tax law. In some instances tax penalties are proportional to the amount of tax not paid by a taxpayer because of tax offence.
60		Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied.	<input type="radio"/>	<input type="radio"/>	This practice is respected.
61		Voluntary disclosure should lead to reduction of penalties.	<input type="radio"/>	<input type="radio"/>	Best practice is observed. Because of voluntary disclosure no administrative penalties will apply. Legal basis is Tax Procedure Act, Articles 396 and 399
62	Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures.		<input type="radio"/>	<input type="radio"/>	On the contrary. Voluntary disclosure is encouraged by exemption from penalties and lower interests for late payment of tax.

8. Enforcement of taxes

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
63	Collection of taxes should never deprive taxpayers of their minimum necessary for living.		<input type="radio"/>	<input type="radio"/>	Standard is observed. According to the Tax Procedure Act tax officials must observe limitations to enforced collection of tax. Limitations apply to regular income of a taxpayer, deposits on bank accounts, movable property etc. See Articles 159, 160, 166(2), 177 and 178.
64		Authorisation by the judiciary should be required before seizing assets or bank accounts	<input type="radio"/>	<input type="radio"/>	Authorisation by the judiciary is needed before seizing immovable property or company shares. Seizing of deposits on bank accounts is possible without judicial authorisation.
65	Taxpayers should have the right to request delayed payment of arrears.		<input type="radio"/>	<input type="radio"/>	This right is provided for by Tax Procedure Act, Articles 101, 102 and 103. Payments can be delayed up to 24 months depending on personal circumstances of a taxpayer if the conditions are met. If the taxpayer provides for a proper guarantee, conditions for deferred payment are not specifically checked. Individual can be granted up to 3 monthly instalments for his personal taxes, not linked to business activity. Additional possibility is provided for in the case of appeal that is likely to succeed.
66		Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment.	<input type="radio"/>	<input type="radio"/>	Tax administration can be an active partner in insolvency procedures and can be partner in structured plans for deferred payments under same conditions as other creditors of the taxpayer. Bankruptcy is an extreme measure used only if there is no other solution.
67	Temporary suspension of tax enforcement should follow natural disasters.		<input type="radio"/>	<input type="radio"/>	No general provision is included in tax legislation to provide for this kind of temporary suspension. Tax authority can apply general provisions on temporary suspension of payment on the basis of circumstances of individual taxpayer. If major natural disasters occur, question could be resolved by the law governing measures on recovery after a concrete disaster.

9. Cross-border procedures

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
68	The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation.	The taxpayer should be informed that a cross-border request for information is to be made.	<input type="radio"/>	<input type="radio"/>	A taxpayer is informed of the information obtained from another tax administration in the course of tax audit. There are different cases of information, obtained by exchange of information. If tax relevant information is obtained through automatic exchange of information, taxpayer will be invited to further explain situation. Upon exchange of explanations, tax administration will decide if a formal assessment procedure will take place. In that procedure all rights of a taxpayer are observed. If tax relevant information is obtained on request a tax assessment procedure probably already takes place and taxpayer is informed about this information accordingly.
69		Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer.	<input type="radio"/>	<input type="radio"/>	Tax administration is obliged to investigate all circumstances of a case and all fact in favour as well as to the detriment of a taxpayer should be duly examined. This is derived from one of the basic principles of tax procedure, contained in Article 5 of Tax Procedure Law.
70		Provisions should be included in tax treaties setting specific conditions for exchange of information.	<input type="radio"/>	<input type="radio"/>	Slovenian tax treaties follow the Model Tax Convention, prepared by OECD. In this respect the proposed framework for exchange of information on request is respected. As far as automated exchange of information is concerned, conditions and scope of exchange is defined by Multilateral Competent Authorities Agreement.
71	If information is sought from third parties, judicial authorisation should be necessary.		<input type="radio"/>	<input type="radio"/>	No judicial authorisation is needed to obtain information from third parties within the country or from other tax authorities. This kind of information gathering is possible on the basis of the provision of the Tax Procedure Law or on the basis of bilateral tax treaties or bilateral agreements on exchange of information.
72		The taxpayer should be given access to information received by the requesting state.	<input type="radio"/>	<input type="radio"/>	Requesting state will inform a taxpayer according to their standard of providing information on the tax assessment. If Slovenia is requesting state, our tax administration would inform taxpayer of all the information received from a third country in the course of tax assessment procedure.
73		Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information.	<input type="radio"/>	<input type="radio"/>	Slovenian tax administration follows the principles of good practice, established among EU tax authorities.
74	A requesting state should provide confirmation of confidentiality to the requested state.		<input type="radio"/>	<input type="radio"/>	Safeguarding confidentiality is one of prerequisites and cornerstones of exchange of information.

75	A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection.		<input type="radio"/>	<input type="radio"/>	Slovenia is a member of the Global Forum on Tax Transparency and Exchange of Information for Tax Purposes. At the same time, Slovenia is a member of the EU. Global Forum and EU have set standards for exchange of information for tax purposes and one of basic standards is that states involved in exchange of information should provide high standards of data protection. In our decisions on exchange of information we rely on assessment of data protection in the course of Peer review that is conducted by Global Forum.
76		For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights.	<input type="radio"/>	<input type="radio"/>	Taxpayers are informed of automatic exchange of financial information on the basis of legal provisions, defining timeframes, scope and manner of automatic exchange of information. No special notification to individual taxpayer is made. Legal bases in Slovenia are Tax Procedure Act and Multilateral Competent Authority Agreement on Automatic Exchange of Tax Information that Slovenia ratified and published in the Official Journal.
77		Taxpayers should have a right to request initiation of mutual agreement procedure.	<input type="radio"/>	<input type="radio"/>	Taxpayer have the right to request initiation of MAP.
78	Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to progress of the procedure.		<input type="radio"/>	<input type="radio"/>	In principle taxpayers have the right to be heard and be informed about the progress of MAP procedure.

10. Legislation

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
79	Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail.	Retrospective tax legislation should ideally be banned completely.	<input type="radio"/>	<input type="radio"/>	In principle, retrospective tax legislation is not permitted according to Slovenian Constitution. Only when it is in public interest and no rights of taxpayers are affected, a law can have an retroactive effect.
80		Public consultation should precede the making of tax policy and tax law.	<input type="radio"/>	<input type="radio"/>	Every draft law or draft implementing regulation is subject to public consultation. It should ideally last for 60 days. In practice consultation on draft tax legislation lasts between 14 and 30 days.

11. Revenue practice and guidance

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
81	Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance.		<input type="radio"/>	<input type="radio"/>	All information material is accessible on web page of the Tax administration; laws and implementing regulations are published also on web page of the Ministry of Finance.
82	Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet.		<input type="radio"/>	<input type="radio"/>	Tax administration provides information in written form, provides handouts, leaflets, brochures and oral information on tax obligations etc.
83	Binding rulings should only be published in an anonymised form		<input type="radio"/>	<input type="radio"/>	This standard is applied when and if the ruling is published.
84	Where a taxpayer relies upon published guidance of a revenue authority which subsequently proves to be inaccurate, changes should apply only prospectively.		<input type="radio"/>	<input type="radio"/>	No binding legislative provision relates to this standard but in practice tax administration would follow this principle.

12. Institutional framework for protecting taxpayer's rights

#	Minimum standard	Best practice	Shift Away	Shift Towards	Summary of relevant facts in 2018
85	Adoption of a charter or statement of taxpayers' rights should be a minimum standard.	A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited.	<input type="radio"/>	<input type="radio"/>	Taxpayer's rights are not especially published. In principle, they are defined together with obligations of taxpayers as "major tax principles", included in the Tax Procedure Act, Articles 4 to 10
86		A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority.	<input type="radio"/>	<input type="radio"/>	A taxpayer's advocate or ombudsman is not established in Slovenian tax practice. A general ombudsman deals with taxpayer's rights in the context of protection of human rights. The most common violation of taxpayer's rights refers to the length of the process needed for resolution of a tax dispute.

87		The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally.	○	○	There are no special organisational structures for the protection of taxpayers' rights within tax administration.
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