



UniCredit Global Securities Services NEWSFLASH



Slovenia – General Information

NEW DTT BETWEEN REPUBLIC OF SLOVENIA AND AUSTRALIA

24 January 2025

According to the Official Gazette of RS, a new Double Tax Treaty (DTT) between Republic of Slovenia and Australia came into force on 14th January 2025. The new Treaty will apply to all income received on/after **1 January 2026**.

The DTT between Republic of Slovenia and the Australia provides the following benefits:

Article 10 – Dividends:

- 10% if the recipient is the beneficial owner of the dividends,
- 5% of the gross amount of the dividends, if the beneficial owner is a company, which holds directly at least 10% of the voting power in the company resident of Australia, or in the case of Slovenia, holds directly at least 10% of the capital of the company resident of Slovenia for a 365- day period (day of dividend payment included)
- 0% for dividends received by tax-exempt Slovenian or Australian pension funds with holdings below 10% (voting power or capital).

Article 11- Interest:

- 10%, if the recipient is the beneficial owner of the interest,
- 5% for interest derived by a financial institution that is unrelated to and deals independently with the payer, provided the interest is not part of an arrangement resembling back-to-back loans;
- 0% for interest received by governments, central banks, or tax-exempt pension funds.

The link to the official source for above DTT: https://www.uradni-list.si/_pdf/2024/Mp/m2024113.pdf

IMPACT ON INVESTORS:

For information purposes.

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