

TAXATION OF HOLDING COMPANIES IN SLOVENIA

	SLOVENIA
Tax Exemption from Foreign Dividends	yes
Tax Exemption from Capital Gains	no
Deductibility of Capital Losses / Current-Value Depreciation	no
Deductibility of Financing Costs	yes*
Extensive Convention Network	
EU-Membership	yes
Loss Carryforward (in years)	indefinitely
Tax Rate	20%
Tax on non-income values (substance)	no**
Withholding Tax on Profit Distribution to Natural Persons	yes (15 % to 20%)
withholding Tax on Profit Distribution to Legal Entities	yes (10 % to 15%)
Inheritance Tax	yes
Thin Capitalisation	yes
CFC Legislation	
Group Taxation (Inland / Abroad)	no

* 5% cost reduction

** tax on building plot