# **NOTIFICATION OF A COUNTRY-BY-COUNTRY REPORTING OBLIGATION OF A MULTINATIONAL GROUP**

**OF ENTERPRISES – CbCR NOTIFICATION**

Taxable person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Taxable person’s tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tax period from \_\_\_\_\_\_\_\_\_\_\_\_\_to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The taxable person is part of a multinational group of enterprises (MNE Group) whose total consolidated group revenue during the fiscal year immediately preceding the reporting fiscal year is equal to or greater than EUR 750 000 000 (mark as appropriate):

□

1. **Details of the MNE Group of which you are a constituent entity:**

|  |  |  |
| --- | --- | --- |
| 1. | Name of the MNE Group |  |
|  |  |  |
| 2.1. | Name of the ultimate parent entity of the MNE Group |  |
| 2.2. | Country of tax residence of the ultimate parent entity |  |

1. **Details of the reporting entity for the MNE Group:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 3.1. | Name of reporting entity |  | | |  |
| 3.2. | Country of tax residence of the reporting entity |  |  |  |  |
| 3.3. | Role of the reporting entity in the MNE Group | 3.3.1 | □ | Ultimate parent entity |  |
|  |  | 3.3.2 | □ | Surrogate parent entity |  |
|  |  | 3.3.3 | □ | Constituent entity that is to file the CbCR for all constituent entities resident for tax purposes in the EU because it has been designated as the reporting entity by the MNE Group (fourth paragraph of point 1, Section II, Annex III) |  |
|  |  | 3.3.4 | □ | Constituent entity, resident for tax purposes under ZDDPO‑2, that has not been designated to be the reporting entity by the MNE Group but is subject to a reporting obligation because no other entity referred to above reports for this MNE Group (point 1, Section II, Annex III) |  |
|  |  |  | 3.3.4.1 | Are you able to obtain information for the preparation of the CbCR from your ultimate parent entity? | YES |
|  |  |  |  |  | NO |

1. **Your role in this MNE Group if you are not listed as the reporting entity:**

|  |  |  |
| --- | --- | --- |
| 4.1. | □ | Tax resident in Slovenia, constituent entity of the multinational group of enterprises, no CbCR obligation |
| 4.2. | □ | Establishment of an entity that is not resident for tax purposes in Slovenia and is a constituent entity of the MNE group |

# INSTRUCTIONS ON COMPLETING THE FORM

## NOTIFICATION OF A COUNTRY-BY-COUNTRY REPORTING OBLIGATION OF A MULTINATIONAL GROUP OF ENTERPRISES – CbCR NOTIFICATION

A **notification of a country-by-country reporting obligation of a multinational group of enterprises – CbCR notification** must be completed by a taxable person that is a part/constituent entity of an MNE Group that includes two or more enterprises the tax residence for which is in different jurisdictions, or includes an enterprise that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction, provided that the total consolidated group revenue during the fiscal year immediately preceding the reporting fiscal year is equal to or greater than EUR 750 000 000. An MNE Group of this type is obliged to draw up and file a country-by-country report (CbCR) in accordance with Council Directive (EU) 2016/881 (the Directive) or under the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports (MCAA CbCR).

The content of the CbCR notification and the method of filing the CbCR notification to the tax authority are laid down in Article 86e of the Rules on the implementation of the Tax Procedure Act (Official Gazette of the Republic of Slovenia Nos [141/06,](http://www.uradni-list.si/1/objava.jsp?sop=2006-01-6164) [46/07,](http://www.uradni-list.si/1/objava.jsp?sop=2007-01-2513) [102/07,](http://www.uradni-list.si/1/objava.jsp?sop=2007-01-5128) [28/09,](http://www.uradni-list.si/1/objava.jsp?sop=2009-01-1193) [101/11,](http://www.uradni-list.si/1/objava.jsp?sop=2011-01-4337) [24/12,](http://www.uradni-list.si/1/objava.jsp?sop=2012-01-0925) [32/12](http://www.uradni-list.si/1/objava.jsp?sop=2012-01-1402) [ZDavP-2E], [19/13,](http://www.uradni-list.si/1/objava.jsp?sop=2013-01-0659) [45/14,](http://www.uradni-list.si/1/objava.jsp?sop=2014-01-1838) [97/14,](http://www.uradni-list.si/1/objava.jsp?sop=2014-01-4077) [39/15,](http://www.uradni-list.si/1/objava.jsp?sop=2015-01-1618) [40/16,](http://www.uradni-list.si/1/objava.jsp?sop=2016-01-1765) [85/16](http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3704) and 30/17). A taxable

person must file a CbCR notification to the tax authority in electronic form at the same time as filing the corporate tax return. The CbCR notification is therefore filed using the same software used for filing the corporate tax return, which means that the taxable person is able to file the corporate tax return and the CbCR notification at the same time.

## Filling in the CbCR notification form

Taxable persons that are part of an MNE Group whose total consolidated income in the financial year immediately preceding the reporting financial year is equal to or exceeds EUR 750 000 000 must tick the relevant field in the general information of the corporate income tax return. If they are part of such a group, they must then enter the other information in the CbCR notification Annex.

## A. Details of the MNE Group

**1.**: The taxable person must enter the name of the MNE Group. If the MNE Group does not have a specific name, the name of the ultimate parent entity of the group should be entered. Example: name of the MNE Group: Google, ultimate parent entity of the group: Alphabet Inc.

**2.1 and 2.2**: the taxable person must enter the name of the ultimate parent entity and select the country in which the ultimate parent entity is resident for tax purposes. If the ultimate parent entity is a taxable person under ZDDPO‑2, it enters its name in the CbCR notification and selects Slovenia as its country of residence for tax purposes. A constituent entity of an MNE Group that owns, directly or indirectly, a sufficient shareholding in one or more other constituent entities of the MNE Group such that it is required to prepare consolidated financial statements under accounting principles generally applied in its jurisdiction of tax residence, or would be required to do so if its equity interests were traded on a public securities exchange in its tax residence jurisdiction and there is no other constituent entity of the MNE Group that owns a shareholding, directly or indirectly, is considered to be the ultimate parent entity.

## B. Details of the reporting entity for the MNE Group

In this data set, the taxable person communicates to the tax authority which constituent entity in its tax jurisdiction will, on behalf of the MNE Group, file a CbCR for the reporting fiscal year covering the tax period of the corporate income tax return to which this CbCR notification is attached. The taxable person also defines the role of the reporting entity in MNE Group. A taxable person under ZDDPO‑2 who files a CbCR notification may also be listed as a reporting entity. The taxable person defines its role as reporting entity in the MNE Group in this case as well.

**3.1 and 3.2**: the taxable person enters the name of the reporting entity/constituent entity that will file a CbCR in the country of residence for tax purposes and selects the country in which the reporting entity is resident for tax purposes. If the reporting entity is a taxable person under ZDDPO‑2, they enter their name and select Slovenia as the country of residence for tax purposes.

**3.3**: the taxable person selects one of the options that define their role of reporting entity in the MNE Group.

As a rule, the reporting entity is the ultimate parent entity (**3.3.1**). Instead of the ultimate parent entity, the reporting entity may be a surrogate parent entity designated by the MNE group as the sole substitute for the ultimate parent entity to file the CbCR on behalf of the group (**3.3.2**). For a surrogate parent entity to be designated, at least one of the conditions referred to in sub-point (b) of point 1 of Section II, Annex III of the Directive must be met. If the surrogate parent entity is resident in a non-EU jurisdiction for tax purposes, it must meet the conditions referred to in points (a) to (e) of point 2 of

Section II, Annex III of the Directive.

If the CbCR is not filed by the ultimate parent entity, a surrogate parent entity is not designated and there is more than one constituent entity in the MNE Group that is resident in the EU for tax purposes, that group may designate one of the constituent entities to file the CbCR for all constituent entities of the group that are resident in the EU for tax purposes (fourth paragraph of point 1, Section II, Annex III of the Directive) (**3.3.3**).

If no other constituent entity of an MNE Group, of those mentioned above, is designated or appointed as the reporting entity, and that group has a constituent entity that is a taxable person under ZDDPO‑2, the taxable person is required to file the CbCR (**3.3.4**). This means that the taxable person must be entered under the name of the reporting entity and Slovenia selected as the country of residence for tax purposes. In this case, the taxable person must also indicate whether or not they will have at their disposal all the information required to draw up the CbCR. If there are several constituent entities in the same MNE Group that are resident in Slovenia for tax purposes and no other constituent entity of that MNE Group has been designated or appointed as the reporting entity, then those entities resident in Slovenia for tax purposes may agree among themselves and decide that the CbCR report will be filed by only one of them. In this case, they must inform the tax authority of this.

Taxable persons resident in Slovenia for tax purposes and identified as reporting entities in the CbCR notification should file a CbCR within 12 months of the last day of the reporting tax year (if they complete the CbCR notification for the tax period from 1 January to 31 December 2017 and are identified as reporting entities, then they will have to file a CbCR by 31 December 2018).

## C. Role of the taxable person in this MNE Group, if not listed as the reporting entity

**4.1 and 4.2**: If the taxable person filing the CbCR notification is a constituent entity of an MNE Group but is not listed as a reporting entity under data set B, indicate whether it is a company that is resident in Slovenia for tax purposes or is an establishment of an entity that is not resident in Slovenia for tax purposes and is a constituent entity of the MNE Group.