

A Double Taxation Convention between the [United Kingdom and the Republic of Slovenia](#) was signed in London on 13 November 2007 and entered into force on 11 September 2008. The text has been published as the Schedule to The Double Taxation Relief and International Tax Enforcement (Taxes on Income and Capital) (Slovenia) Order 2008 (Statutory Instrument 2008 No. 1796), copies of which can be obtained from The Stationery Office. The text of the Order can be accessed on the Internet at <http://www.opsi.gov.uk>.

The draft Order was approved by Parliament on 2 July 2008 and details of the debate can be found in the House of Commons Official Report, Fifth Delegated Legislation committee of the 1 July 2008. Copies of the Official Report are also available from the Stationery Office and may be accessed on the Internet at <http://www.parliament.the-stationery-office.co.uk>.

In the United Kingdom the provisions of the Convention will take effect from 1 April 2009 (for corporation tax purposes), and from 6 April 2009 (for income tax and capital gains tax purposes). In Slovenia, the provisions will take effect from 1 January 2009.

## Background

1. Double Taxation Conventions aim to eliminate the double taxation of income or gains arising in one State and paid to residents of another State. They do this by dividing the taxing rights that each treaty partner has under its domestic law over the same income and gains. They provide additional protection for taxpayers by specific measures combating discrimination in tax treatment. More generally, Conventions benefit the taxpayer by ensuring certainty of treatment and, as far as possible, by reducing compliance burdens. Double Taxation Conventions also serve an Exchequer protection role by including provisions to combat avoidance and evasion - not least by measures providing for the exchange of information between Revenue authorities.

2. There are more than 1,300 Double Taxation Conventions world-wide - the UK has one of the largest networks covering more than 100 countries. The UK has sought to encourage and maintain an international consensus on the appropriate tax treatment of cross border economic activity and thus promote international trade. The UK plays an important role in this field within the Organisation for Economic Co-operation and Development.

**HM Revenue & Customs**  
**September 2008**