

Member States capabilities in fighting tax crimes

Relevant legal definition(s) of tax-related offences

	Tax avoidance	Tax evasion	Money laundering
Slovenia	is understood as a legal act - unless deemed illegal by the tax authorities or, ultimately, by the courts - of using tax regimes to one's own advantage to reduce one's tax burden.	is defined as an illegal act of evading taxes by concealing income, earned either legally or illegally, from detection and collection by the tax authorities.	refers to acts involving the processing of proceeds of crime to conceal their illegal origin and bring them back into the legal economy.
Legal text	N/C	Tax Procedure Act (penalty provisions, Articles 394 - 402.b) and Article 249 of the Criminal Code	Prevention of Money Laundering and terrorist Financing Act The new "Act on the Prevention of Money Laundering and Terrorist Financing" came into force on 19 November 2016
Nature of the offence	N/C	<ul style="list-style-type: none"> • Administrative • Criminal 	N/C
Objective element	N/C	<ul style="list-style-type: none"> • Tax offence: in general taxes which are not paid by taxpayers or avoid to be paid, in whole or in part, are subject to tax procedures (in accordance with Tax Procedure Act), as stipulated in The Tax Procedure Act (TPA - ZDavP-2). • Criminal offence: Whoever, with one or more practices, with a view to either evading, in whole or in part, the payment of taxes, contributions or any other prescribed liabilities of natural or legal persons by himself, or enabling another person to do so, or unduly acquiring tax return in the republic of Slovenia or in other MS of the EU in whole or in part, provides false information about income, expenses, objects, goods or other circumstances relevant to taxation and other prescribed liabilities, or otherwise defrauds the tax authorities competent for the assessment or supervision of charging and paying of such liabilities evaded or the undue tax recovery regardless of the type of liability or tax in a period of 12 consecutive months, generates a major property benefit. 	Specific provision which provides for beneficial owners in case of trusts, foreign foundations and legal arrangements similar to trusts, and a register of beneficial owners as well.
Mental element	N/C	<ul style="list-style-type: none"> • Negligence - for tax offences • Intention - for criminal offences 	N/C
Sanction	N/C	<ul style="list-style-type: none"> • Administrative: In relation to weight of the offence and the perpetrator's negligence or intent: Fine from 250€ to 150 000€ • Criminal: Monetary penalty (in daily amounts, ranging from 10 to 360 daily amounts, a daily amount depending on the weight of the offence) and imprisonment from 1 to 8 years. 	N/C
Other tax-related crimes		N/C	

Aggravating / mitigating circumstances	N/C	<ul style="list-style-type: none"> • Committed by organised criminal group • Amount of the damage caused or the amount of acquired illegally proceeds • Degree of intent or greed 	N/C
Legal persons/natural persons		Subject to liability for tax offences can be both legal and natural persons. Subject to liability for criminal offence according to Criminal Code are natural persons. Under certain conditions, stipulated in The Liability of Legal Persons for Criminal Offences Act, a legal person can be liable for criminal offence under Criminal Code.	
Other information			

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Statistical data on tax avoidance, tax evasion and money laundering

Slovenia	2013	2014	2015	2016	Comments
MONEY LAUNDERING					
FIU: OMLP - Urad RS za Preprečevanje Pranja Denarja Ministrstvo za Finance Office for Money Laundering Prevention					OMLP is part of the Ministry of finance and performs duties referring to the prevention and detection of money laundering and terrorist financing, and other duties determined by the Act on the Prevention of Money Laundering and Terrorist Financing. OMLP receives and analyses notifications concerning suspicious transactions received from obliged persons and makes conclusions if there exists any reasons of suspicious of committing criminal offences in relation to the persons, transactions, property or funds.
Human Resources				19	
Budget (€)					Own budget
Type of FIU					Part of the Ministry of Finance with autonomous budget
Total number of reports disclosed					
Including Suspicious Activity Reports (SARs)					
Including Suspicious Transaction Reports (STRs)					
Including Unusual Transaction Reports					
Including Cash Transaction Reports					
Including Currency Transaction Reports					
Including External Transaction Reports					
Audits conducted					
Court Cases					
Total number of proceedings started			69		
Number of pending/unresolved court cases					
Total number of convictions					
Including of natural persons convicted					
Including of legal persons					
Number of court cases resolved with an acquittal					

Number of court cases resolved in another way					
Number of court cases resolved in sentences					
Amount of seized financial means					
Including natural persons					
Including corporate bodies					
Including fines					
Amount of fines					
Including imprisonment					
of which, conditional sentence					
of which, unconditional imprisonment					

OTHER TAX-RELATED OFFENCES					
Tax Evasion Unit: Slovenian Tax Authority					Administrative authority
Human Resources					
Budget (€)					
Number of cases investigated			19.468	19.304	
Number of Tax Audits conducted	1.000				Focused on offshore transactions. Aggregated data.
Number of Site Visits					
Taxes Debited on the basis of Audits					
Amount of fines for administrative tax offences			€2.006.982.461	€1.886.403.510	
Number of tax offences reported			77	99	
Court Cases					
Total number of proceedings started		90	90		Only refers to police complaints
Number of pending/unresolved court cases					
Total number of convictions					
Including of natural persons convicted					
Including of legal persons					
Number of court cases resolved with an acquittal					
Number of court cases resolved in another way					
Number of court cases resolved in sentences					
Amount of seized financial means					
Including natural persons					
Including legal person					
Including fines					
Amount of fines					
Including imprisonment					
of which, conditional sentence					
of which, unconditional imprisonment					

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Slovenia	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	No mention of the Panama Papers
Supervisory activities	
Investigations initiated	
(Pre) trial proceedings initiated	
Fines and sentences	
Other information	