



Tax News

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I. Global minimum corporate income tax act (Pillar 2) – key information for taxpayers in Slovenia

On 22 December 2023, the OECD's Global Minimum Tax rules were transposed into Slovenian tax legislation through the Global Minimum Tax Act. The Act applies to fiscal years beginning after that date.

Although the first filing deadline for multinational and domestic groups in scope of the Act is expected in June 2026, tax liable entities must begin collecting and processing the key documentation and information required to determine the impacts and reporting obligations both at the group level and in the Republic of Slovenia in a timely manner.

What is the purpose of the Act?

The purpose is to ensure a minimum effective tax rate of 15% on the profits of multinational groups in every jurisdiction in which they operate.

To whom does the Act apply?

- Multinational and domestic groups with consolidated revenue of at least EUR 750 million in two of the last four financial years.
- Slovenian entities and branches of foreign multinational groups are in scope.
- Special attention is given to companies using state incentives in Slovenia, as these incentives may affect the calculation of the effective tax rate.

What is the first step for companies in Slovenia?

Each company must verify whether the ultimate parent entity of the group has already performed the Safe Harbour testing for the Slovenian entity, or whether the local entity will be responsible for this assessment, i.e. whether the testing will be carried out locally in Slovenia. In other words: it is important to determine whether activities related to assessing potential Global Minimum Tax obligations are performed at the group level, or whether local employees of the Slovenian entity are responsible for these activities.

Why are the Transitional Safe Harbour rules important?

Transitional country-by-country reporting (CbCR) Safe Harbours are designed as a temporary measure that allows multinational groups to exclude operations in certain low-risk jurisdictions from the scope of the GloBE rules during the initial years. This eases compliance requirements for multinational groups under the GloBE rules.

The application of the Safe Harbour allows a group to avoid preparing detailed GloBE calculations for a jurisdiction if it meets at least one of the following tests:

- **De minimis test** – The multinational group reports, in its qualified CbCR, total revenues below EUR 10 million and profit (loss) before tax below EUR 1 million for that fiscal year in the jurisdiction; or

- **Effective Tax Rate test (ETR)** – The multinational group has a simplified effective tax rate that is equal to or higher than the transitional rate (15% or more) for that fiscal year in the jurisdiction; or
- **Routine profits test** – The profit or loss before tax reported in the CbCR is equal to or less than the amount of the Substance-based Income Exclusion (SBIE) for constituent entities in that jurisdiction.

If the multinational group does not meet any of these Safe Harbour tests for a given jurisdiction, it must prepare a detailed calculation of the top-up tax for that jurisdiction.

Reporting obligations and deadlines

- First filings (the Information Return) related to the top-up tax for the 2024 fiscal year must be submitted no later than the end of June 2026.
- Regular deadlines (from 2025 onwards): 15 months after the end of the fiscal year for submitting the Information Return.
- Top-up tax return: 30 days after the deadline for submitting the Information Return.
- The specific forms have been already published in February 2026

Next steps

Given the upcoming deadlines and the complexity of the topic, we recommend assessing your potential exposure to the Global Minimum Tax Act as soon as possible and starting your preparations. Relevant questions you may ask at this stage include:

- Is my company part of a Group that meets the above-mentioned criteria?
- Does the relevant jurisdiction (i.e., entities located in the Republic of Slovenia) meet the criteria for applying the Safe Harbour rules?
- Do I have a reporting obligation?

If responsibility for potential obligations under the act has been transferred to the local entity in the Republic of Slovenia, we recommend consulting specialists in a timely manner, given the complexity of the topic, to ensure full compliance with the Act.

For any questions and to arrange next steps, our team of tax advisors is at your disposal.