
Slovenia

Local stock exchange
Ljubijana Stock Exchange
<http://www.ljse.si/>

Rules for listed filings

IFRS required or permitted for listed companies?

IFRS is required for listed entities. If a listed entity also prepares consolidated financial statements, only the consolidated financial statements need to be prepared in accordance with IFRS. IFRS is permitted for separate financial statements. If IFRS is voluntarily elected, IFRS should be applied for a period of at least 5 years.

IFRS is required for both consolidated and separate financial statements of banks and insurance entities.

Version of IFRS

IFRS as adopted by the EU

Are subsidiaries of foreign companies or foreign companies listed on local exchanges subject to different rules?

No

Rules for statutory filings

Is IFRS or IFRS for SMEs required, permitted or prohibited for statutory filings?

IFRS is required for banks and insurance companies. IFRS is permitted for consolidated and standalone/separate financial statements of companies in other industries. If IFRS is not applied, the financial statements must be prepared in accordance with Slovenian Accounting Standards. Slovenian Accounting Standards correspond in many ways to IFRS in terms of recognition and measurement principles, but there are disclosure differences. IFRS for SMEs is prohibited.

Version of IFRS

IFRS as adopted by the EU

In addition to local GAAP statutory financial statements, are there any other regulatory financial statement requirements that permit or require the use of IFRS?

No

IFRS conversion plans

Plans for converging

The local standard setting body has not announced any adoption or convergence plans.

Other useful websites

Slovenian Institute of Auditors

<http://www.si-revizija.si/index.php/>

Tax information**Type of tax regime**

Quasi-dependent. Taxable profit is principally based on the legal entity statutory accounts, with a number of adjustments provided in the tax law.

Plans for IFRS converging as the basis of tax reporting

The local tax authorities have not announced any adoption or convergence plans of tax reporting to IFRS or IFRS for SMEs.