

### 67. Uredba o ratifikaciji Večstranskega sporazuma med pristojnimi organi o izmenjavi poročil po državah

Na podlagi šestega odstavka 75. člena Zakona o zunanjih zadevah (Uradni list RS, št. 113/03 – uradno prečiščeno besedilo, 20/06 – ZNOMCMO, 76/08, 108/09, 80/10 – ZUTD in 31/15) izdaja Vlada Republike Slovenije

## UREDBO

### o ratifikaciji Večstranskega sporazuma med pristojnimi organi o izmenjavi poročil po državah

#### 1. člen

Ratificira se Večstranski sporazum med pristojnimi organi o izmenjavi poročil po državah, sestavljen v Parizu 27. januarja 2016.

#### 2. člen

Besedilo sporazuma se v angleškem jeziku in prevodu v slovenskem jeziku glasi:

#### DECLARATION

I, Irena Popovič, Director-General, Directorate for the System of tax, customs and other public finance revenues, Ministry of Finance, Republic of Slovenia, on behalf of the Competent Authority of the Republic of Slovenia, declare that it hereby agrees to comply with the provisions of the

#### *Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports*

hereafter referred to as the "Agreement" and attached to this Declaration.

By means of the present Declaration, the Competent Authority of the Republic of Slovenia is to be considered a signatory of the Agreement as from 27 January 2016. The Agreement will come into effect in respect of the Competent Authority of the Republic of Slovenia in accordance with Section 8 thereof.

Signed in Paris on 27 January 2016

Irena Popovič (s)

#### MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS

Whereas, the jurisdictions of the signatories to the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports (the "Agreement") are Parties of, or territories covered by, the Convention on Mutual Administrative Assistance in Tax Matters or the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol (the "Convention") or have signed or expressed their intention to sign the Convention and acknowledge that the Convention must be in force and in effect in relation to them before the automatic exchange of Country-by-Country (CbC) Reports takes place;

#### IZJAVA

Irena Popovič, generalna direktorica Direktorata za sistem davčnih, carinskih in drugih javnih prihodkov, Ministrstvo za finance Republike Slovenije, v imenu pristojnega organa Republike Slovenije izjavljam, da bo ta ravnal v skladu z določbami

#### *Večstranskega sporazuma med pristojnimi organi o izmenjavi poročil po državah,*

v nadaljevanju: sporazum, ki je priloga te izjave.

Na podlagi te izjave se pristojni organ Republike Slovenije šteje za podpisnika sporazuma od 27. januarja 2016. Sporazum se bo za pristojni organ Republike Slovenije začel uporabljati v skladu z 8. členom sporazuma.

Podpisano v Parizu 27. januarja 2016.

Irena Popovič l.r.

#### VEČSTRANSKI SPORAZUM MED PRISTOJNIMI ORGANI O IZMENJAVI POROČIL PO DRŽAVAH

Ker so jurisdikcije podpisnikov Večstranskega sporazuma med pristojnimi organi o izmenjavi poročil po državah (v nadaljevanju: sporazum) pogodbenice Konvencije o medsebojni upravni pomoči pri davčnih zadevah ali Konvencije o medsebojni upravni pomoči pri davčnih zadevah, kot je bila spremenjena s protokolom (v nadaljevanju: konvencija), ali ozemlja, za katera velja ta konvencija, ali so podpisale ali izrazile namen podpisati konvencijo ter potrjujejo, da mora konvencija zanje veljati in se uporabljati pred avtomatično izmenjavo poročil po državah,

Whereas, a country that has signed or expressed its intention to sign the Convention will only become a Jurisdiction as defined in Section 1 of this Agreement once it has become a Party to the Convention;

Whereas, the jurisdictions desire to increase international tax transparency and improve access of their respective tax authorities to information regarding the global allocation of the income, the taxes paid, and certain indicators of the location of economic activity among tax jurisdictions in which Multinational Enterprise (MNE) Groups operate through the automatic exchange of annual CbC Reports, with a view to assessing high-level transfer pricing risks and other base erosion and profit shifting related risks, as well as for economic and statistical analysis, where appropriate;

Whereas, the laws of the respective Jurisdictions require or are expected to require the Reporting Entity of an MNE Group to annually file a CbC Report;

Whereas, the CbC Report is intended to be part of a three-tiered structure, along with a global master file and a local file, which together represent a standardised approach to transfer pricing documentation which will provide tax administrations with relevant and reliable information to perform an efficient and robust transfer pricing risk assessment analysis;

Whereas, Chapter III of the Convention authorises the exchange of information for tax purposes, including the exchange of information on an automatic basis, and allows the competent authorities of the Jurisdictions to agree on the scope and modalities of such automatic exchanges;

Whereas, Article 6 of the Convention provides that two or more Parties can mutually agree to exchange information automatically, albeit that the actual exchange of the information will take place on a bilateral basis between the Competent Authorities;

Whereas, the Jurisdictions will have, or are expected to have in place by the time the first exchange of CbC Reports takes place, (i) appropriate safeguards to ensure that the information received pursuant to this Agreement remains confidential and is used for the purposes of assessing high-level transfer pricing risks and other base erosion and profit shifting related risks, as well as for economic and statistical analysis, where appropriate, in accordance with Section 5 of this Agreement, (ii) the infrastructure for an effective exchange relationship (including established processes for ensuring timely, accurate, and confidential information exchanges, effective and reliable communications, and capabilities to promptly resolve questions and concerns about exchanges or requests for exchanges and to administer the provisions of Section 4 of this Agreement) and (iii) the necessary legislation to require Reporting Entities to file the CbC Report;

Whereas the Jurisdictions are committed to discuss with the aim of resolving cases of undesirable economic outcomes, including for individual businesses, in accordance with paragraph 2 of Article 24 of the Convention, as well as paragraph 1 of Section 6 of this Agreement;

Whereas mutual agreement procedures, for instance on the basis of a double tax convention concluded between the jurisdictions of the Competent Authorities, remain applicable in cases where the CbC Report has been exchanged on the basis of this Agreement;

Whereas, the Competent Authorities of the jurisdictions intend to conclude this Agreement, without prejudice to national legislative procedures (if any), and subject to the confidentiality and other protections provided for in the Convention, including the provisions limiting the use of the information exchanged thereunder;

Now, therefore, the Competent Authorities have agreed as follows:

ker bo država, ki je podpisala ali izrazila namen podpisati konvencijo, postala jurisdikcija, kot je opredeljena v 1. členu tega sporazuma, šele ko bo postala pogodbenica konvencije,

ker želijo jurisdikcije z avtomatično izmenjavo letnih poročil po državah povečati mednarodno davčno preglednost in izboljšati dostop svojih davčnih organov do informacij o svetovni porazdelitvi dohodka, plačanih davkih in nekaterih indikatorjih kraja opravljanja gospodarske dejavnosti med davčnimi jurisdikcijami, v katerih mednarodne skupine podjetij delujejo, da bi ocenile pomembna tveganja, povezana z določanjem transfernih cen, in druga tveganja, povezana z zniževanjem davčne osnove in preusmerjanjem dobička, po potrebi pa tudi za ekonomsko in statistično analizo,

ker zakonodaja jurisdikcij zahteva ali se pričakuje, da zahteva, da poročevalec mednarodne skupine podjetij vsako leto predloži poročilo po državah,

ker naj bi poročilo po državah, splošna dokumentacija (»master file«) in posebna dokumentacija (»local file«) skupaj pomenili standardizirani tritirni pristop k pripravi dokumentacije o transfernih cenah, ki bo davčnim upravam zagotovila ustrezne in zanesljive informacije za opravljanje učinkovite in temeljite analize ocene tveganj, povezanih z določanjem transfernih cen,

ker III. poglavje konvencije dovoljuje izmenjavo informacij za davčne namene, vključno z avtomatično izmenjavo informacij, in pristojnim organom jurisdikcij omogoča, da se dogovorijo o obsegu, pogojih in načinih take avtomatične izmenjave,

ker 6. člen konvencije določa, da se dve ali več pogodbenic lahko medsebojno dogovori o avtomatični izmenjavi informacij, čeprav bo njihova dejanska izmenjava med pristojnimi organi potekala dvostransko,

ker jurisdikcije imajo ali se pričakuje, da imajo pred prvo izmenjavo poročil po državah vzpostavljene (i) primerno zaščito, ki zagotavlja, da po tem sporazumu prejete informacije ostanejo zaupne ter se uporabljajo za oceno pomembnih tveganj, povezanih z določanjem transfernih cen, in drugih tveganj, povezanih z zniževanjem davčne osnove in preusmerjanjem dobička, po potrebi pa tudi za ekonomsko in statistično analizo v skladu s 5. členom tega sporazuma; (ii) infrastrukturo za učinkovito izmenjavo (vključno z vzpostavljenimi postopki za zagotavljanje pravočasne, točne in zaupne izmenjave informacij, učinkovitega in zanesljivega sporočanja ter z zmožnostmi za sprotno reševanje vprašanj in težav glede izmenjave ali zahtev za izmenjavo ter za izvajanje določb 4. člena tega sporazuma) in (iii) potrebno zakonodajo, ki od poročevalcev zahteva predložitev poročila po državah,

ker so jurisdikcije v skladu z drugim odstavkom 24. člena konvencije in prvim odstavkom 6. člena tega sporazuma zavezane k posvetovanju, da bi rešile primere neželenih ekonomskih posledic, tudi za posamezna podjetja,

ker se postopki medsebojnega dogovarjanja, na primer na podlagi konvencije o izogibanju dvojnega obdavčevanja, sklenjene med jurisdikcijami pristojnih organov, še naprej uporabljajo, kadar se poročilo po državah izmenja na podlagi tega sporazuma,

ker pristojni organi jurisdikcij nameravajo skleniti ta sporazum ne glede na (morebitne) zakonodajne postopke države ter ob upoštevanju zaupnosti in drugih v konvenciji predvidenih varoval, vključno z določbami o omejevanju uporabe informacij, izmenjanih na njeni podlagi,

so se pristojni organi dogovorili:

## SECTION 1

## Definitions

1. For the purposes of this Agreement, the following terms have the following meanings:

a. the term “**Jurisdiction**” means a country or a territory in respect of which the Convention is in force and is in effect, either through ratification, acceptance or approval in accordance with Article 28, or through territorial extension in accordance with Article 29, and which is a signatory to this Agreement;

b. the term “**Competent Authority**” means, for each respective Jurisdiction, the persons and authorities listed in Annex B of the Convention;

c. The term “**Group**” means a collection of enterprises related through ownership or control such that it is either required to prepare consolidated financial statements for financial reporting purposes under applicable accounting principles or would be so required if equity interests in any of the enterprises were traded on a public securities exchange;

d. the term “**Multinational Enterprise (MNE) Group**” means any Group that (i) 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, and (ii) is not an Excluded MNE Group;

e. the term “**Excluded MNE Group**” means a Group that is not required to file a CbC Report on the basis that the annual consolidated group revenue of the Group during the fiscal year immediately preceding the reporting fiscal year, as reflected in its consolidated financial statements for such preceding fiscal year, is below the threshold defined in domestic law by the Jurisdiction and being consistent with the 2015 Report, as may be amended following the 2020 review contemplated therein;

f. the term “**Constituent Entity**” means (i) any separate business unit of an MNE Group that is included in the consolidated financial statements for financial reporting purposes, or would be so included if equity interests in such business unit of an MNE Group were traded on a public securities exchange (ii) any separate business unit that is excluded from the MNE Group’s consolidated financial statements solely on size or materiality grounds and (iii) any permanent establishment of any separate business unit of the MNE Group included in (i) or (ii) above provided the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purposes;

g. the term “**Reporting Entity**” means the Constituent Entity that, by virtue of domestic law in its jurisdiction of tax residence, files the CbC Report in its capacity to do so on behalf of the MNE Group;

h. the term “**CbC Report**” means the country-by-country report to be filed annually by the Reporting Entity in accordance with the laws of its jurisdiction of tax residence and with the information required to be reported under such laws covering the items and reflecting the format set out in the 2015 Report, as may be amended following the 2020 review contemplated therein;

i. the term “**2015 Report**” means the consolidated report, entitled “Transfer Pricing Documentation and Country-by-Country Reporting, on Action 13 of the OECD/G20 Action Plan on Base Erosion and Profit Shifting”;

j. the term “**Co-ordinating Body**” means the co-ordinating body of the Convention that, pursuant to paragraph 3 of Article 24 of the Convention, is composed of representatives of the competent authorities of the Parties to the Convention;

k. the term “**Co-ordinating Body Secretariat**” means the OECD Secretariat that provides support to the Co-ordinating Body;

## 1. ČLEN

## Pomen izrazov

1. V tem sporazumu naslednji izrazi pomenijo:

a) »**jurisdikcija**« pomeni državo ali ozemlje, za katero konvencija velja in se uporablja z ratifikacijo, sprejetjem ali odobritvijo v skladu z 28. členom ali ozemeljsko razširitvijo v skladu z 29. členom in ki je podpisnik tega sporazuma;

b) »**pristojni organ**« za vsako od jurisdikcij pomeni osebe in organe iz priloge B h konvenciji;

c) »**skupina**« pomeni skupino več podjetij, povezanih z lastništvom ali nadzorom tako, da se od skupine zahteva priprava konsolidiranih računovodskih izkazov za finančno poročanje v skladu z veljavnimi računovodskimi načeli ali bi se to od nje zahtevalo, če bi se z lastniškimi deleži katerega koli podjetja trgovalo na trgu vrednostnih papirjev;

d) »**mednarodna skupina podjetij**« pomeni vsako skupino, ki (i) vključuje dve ali več podjetij z davčnim rezidentstvom v različnih jurisdikcijah ali podjetje, ki je rezident za davčne namene v eni jurisdikciji in je zavezano k plačilu davka v zvezi z dejavnostjo, ki se opravlja prek stalne poslovne enote v drugi jurisdikciji, ter (ii) ni izvzeta mednarodna skupina podjetij;

e) »**izvzeta mednarodna skupina podjetij**« pomeni skupino, ki ji ni treba predložiti poročila po državah, ker je njen letni konsolidirani prihodek v poslovnem letu, ki je neposredno pred poslovnim letom poročanja, kot je razvidno iz njenih konsolidiranih računovodskih izkazov za to predhodno poslovno leto, pod pragom, ki ga je jurisdikcija opredelila v notranjem pravu in je v skladu s poročilom 2015 in kot se lahko spremeni po pregledu, ki ga poročilo 2015 predvideva za leto 2020;

f) »**subjekt v sestavi**« pomeni (i) vsako samostojno enoto poslovanja mednarodne skupine podjetij, ki je vključena v konsolidirane računovodske izkaze za namene finančnega poročanja ali bi bila vanje vključena, če bi se z lastniškimi deleži v taki samostojni enoti poslovanja mednarodne skupine podjetij trgovalo na trgu vrednostnih papirjev; (ii) vsako samostojno enoto poslovanja, ki je izvzeta iz konsolidiranih računovodskih izkazov mednarodne skupine podjetij izključno zaradi velikosti ali bistvenosti, in (iii) vsako stalno poslovno enoto katere koli samostojne enote poslovanja mednarodne skupine podjetij, vključene v (i) ali (ii) zgoraj, če ta samostojna enota poslovanja pripravi ločen računovodski izkaz za tako stalno poslovno enoto za finančno ali davčno poročanje, regulativne namene ali notranji nadzor upravljanja;

g) »**poročevalec**« pomeni subjekt v sestavi, ki v skladu z notranjim pravom v svoji jurisdikciji davčnega rezidentstva predloži poročilo po državah glede na pristojnosti, ki jih ima v imenu mednarodne skupine podjetij;

h) »**poročilo po državah**« pomeni poročilo po državah, ki ga poročevalec vložiti vsako leto skladno z zakonodajo svoje jurisdikcije davčnega rezidentstva in z informacijami, ki jih je treba sporočati v skladu s to zakonodajo, in sicer s postavkami in v obliki, ki so določene v poročilu 2015 in kot se lahko spremenijo po pregledu, ki ga poročilo 2015 predvideva za leto 2020;

i) »**poročilo 2015**« pomeni konsolidirano poročilo z naslovom Dokumentacija o transfernih cenah in poročanje po državah v zvezi z ukrepom 13 akcijskega načrta OECD in G20 proti zniževanju davčne osnove in preusmerjanju dobička;

j) »**usklajevalni organ**« pomeni usklajevalni organ konvencije, ki je na podlagi tretjega odstavka 24. člena konvencije sestavljen iz predstavnikov pristojnih organov pogodbenic konvencije;

k) »**sekretariat usklajevalnega organa**« pomeni sekretariat OECD, ki zagotavlja pomoč usklajevalnemu organu;

1. The term “**Agreement in effect**” means, in respect of any two Competent Authorities, that both Competent Authorities have indicated their intention to automatically exchange information with each other and have satisfied the other conditions set out in paragraph 2 of Section 8. A list of Competent Authorities between which this Agreement is in effect is to be published on the OECD Website.

2. As regards to the application of this Agreement at any time by a Competent Authority of a Jurisdiction, any term not otherwise defined in this Agreement will, unless the context otherwise requires or the Competent Authorities agree to a common meaning (as permitted by domestic law), have the meaning that it has at that time under the law of the Jurisdiction applying this Agreement, any meaning under the applicable tax laws of that Jurisdiction prevailing over a meaning given to the term under other laws of that Jurisdiction.

## SECTION 2

### *Exchange of Information with Respect to MNE Groups*

1. Pursuant to the provisions of Articles 6, 21 and 22 of the Convention, each Competent Authority will annually exchange on an automatic basis the CbC Report received from each Reporting Entity that is resident for tax purposes in its jurisdiction with all such other Competent Authorities of Jurisdictions with respect to which it has this Agreement in effect, and in which, on the basis of the information in the CbC Report, one or more Constituent Entities of the MNE Group of the Reporting Entity are either resident for tax purposes, or are subject to tax with respect to the business carried out through a permanent establishment.

2. Notwithstanding the previous paragraph, the Competent Authorities of the Jurisdictions that have indicated that they are to be listed as non-reciprocal jurisdictions on the basis of their notification pursuant to paragraph 1 b) of Section 8 will send CbC Reports pursuant to paragraph 1, but will not receive CbC Reports under this Agreement. Competent Authorities of Jurisdictions that are not listed as non-reciprocal Jurisdictions will both send and receive the information specified in paragraph 1. Competent Authorities will, however, not send such information to Competent Authorities of the Jurisdictions included in the aforementioned list of non-reciprocal Jurisdictions.

## SECTION 3

### *Time and Manner of Exchange of Information*

1. For the purposes of the exchange of information in Section 2, the currency of the amounts contained in the CbC Report will be specified.

2. With respect to paragraph 1 of Section 2, a CbC Report is first to be exchanged, with respect to the fiscal year of the MNE Group commencing on or after the date indicated by the Competent Authority in the notification pursuant to paragraph 1a) of Section 8, as soon as possible and no later than 18 months after the last day of that fiscal year. Notwithstanding the foregoing, a CbC Report is only required to be exchanged, if both Competent Authorities have this Agreement in effect and their respective Jurisdictions have in effect legislation that requires the filing of CbC Reports with respect to the fiscal year to which the CbC Report relates and that is consistent with the scope of exchange provided for in Section 2.

3. Subject to paragraph 2, the CbC Report is to be exchanged as soon as possible and no later than 15 months after the last day of the fiscal year of the MNE Group to which the CbC Report relates.

4. The Competent Authorities will automatically exchange the CbC Reports through a common schema in Extensible Markup Language.

l) »**sporazum, ki se uporablja**« v zvezi s katerima koli pristojnima organoma pomeni, da sta pristojna organa naznaila svoj namen, da avtomatično izmenjata informacije, in izpolnjujeta druge pogoje iz drugega odstavka 8. člena. Seznam pristojnih organov, med katerimi se uporablja ta sporazum, se objavi na spletni strani OECD.

2. Kadar koli pristojni organ jurisdikcije uporabi ta sporazum, imajo vsi izrazi, ki v njem niso drugače opredeljeni, razen če sobesedilo ne zahteva drugače ali se pristojni organi ne dogovorijo o skupnem pomenu (kot ga dovoljuje notranje pravo), pomen, kot ga imajo takrat po pravu jurisdikcije, ki uporablja ta sporazum, pri čemer pomen po veljavni davčni zakonodaji te jurisdikcije prevlada nad pomenom izraza po drugi zakonodaji te jurisdikcije.

## 2. ČLEN

### *Izmenjava informacij o mednarodnih skupinah podjetij*

1. V skladu z določbami 6., 21. in 22. člena konvencije vsak pristojni organ vsako leto avtomatično izmenja poročilo po državah, prejeto od posameznega poročevalca, ki je rezident za davčne namene v njegovi jurisdikciji, z vsemi drugimi pristojnimi organi jurisdikcij, za katere uporablja ta sporazum in v katerih je po informacijah iz poročila po državah eden ali več subjektov v sestavi mednarodne skupine podjetij poročevalca rezident za davčne namene ali so ti subjekti zavezani plačilu davka v zvezi s dejavnostjo, ki se opravlja prek stalne poslovne enote.

2. Ne glede na prejšnji odstavek pristojni organi jurisdikcij, ki so navedle, da jih je treba vpisati na seznam nevzajemnih jurisdikcij na podlagi njihovega uradnega obvestila v skladu s točko b prvega odstavka 8. člena, pošiljajo poročila po državah v skladu s prvim odstavkom, ne prejemajo pa poročil po državah po tem sporazumu. Pristojni organi jurisdikcij, ki niso navedene kot nevzajemne, pošiljajo in prejemajo informacije, opredeljene v prvem odstavku. Pristojni organi pa teh informacij ne pošiljajo pristojnim organom jurisdikcij, ki so na zgoraj navedenem seznamu nevzajemnih jurisdikcij.

## 3. ČLEN

### *Čas in način izmenjave informacij*

1. Za izmenjavo informacij iz 2. člena se določi valuta, v kateri so zneski, ki jih vsebuje poročilo po državah.

2. V zvezi s prvim odstavkom 2. člena se poročilo po državah za poslovno leto mednarodne skupine podjetij, ki se začne na dan ali po dnevu, navedenem v uradnem obvestilu pristojnega organa v skladu s točko a prvega odstavka 8. člena, prvič izmenja čim prej, najpozneje pa v 18 mesecih po zadnjem dnevu tega poslovnega leta. Ne glede na navedeno se poročilo po državah izmenja samo, če se ta sporazum uporablja med pristojnima organoma in v njunih jurisdikcijah velja zakonodaja, na podlagi katere je treba predložiti poročila po državah za poslovno leto, na katero se vsako posamezno poročilo nanaša, skladno z obsegom izmenjave, predvidenim v 2. členu.

3. Ne glede na drugi odstavek je treba poročilo po državah izmenjati čim prej, najpozneje pa v 15 mesecih po zadnjem dnevu poslovnega leta mednarodne skupine podjetij, na katero se poročilo po državah nanaša.

4. Pristojna organa avtomatično izmenjata poročila po državah na podlagi skupne sheme v razširljivem označevalnem jeziku (shema XML).

5. The Competent Authorities will work towards and agree on one or more methods for electronic data transmission, including encryption standards, with a view to maximising standardisation and minimising complexities and costs and will notify the Co-ordinating Body Secretariat of such standardised transmission and encryption methods.

#### SECTION 4

##### *Collaboration on Compliance and Enforcement*

A Competent Authority will notify the other Competent Authority when the first-mentioned Competent Authority has reason to believe, with respect to a Reporting Entity that is resident for tax purposes in the jurisdiction of the other Competent Authority, that an error may have led to incorrect or incomplete information reporting or that there is non-compliance of a Reporting Entity with respect to its obligation to file a CbC Report. The notified Competent Authority will take appropriate measures available under its domestic law to address the errors or non-compliance described in the notice.

#### SECTION 5

##### *Confidentiality, Data Safeguards and Appropriate Use*

1. All information exchanged is subject to the confidentiality rules and other safeguards provided for in the Convention, including the provisions limiting the use of the information exchanged.

2. In addition to the restrictions in paragraph 1, the use of the information will be further limited to the permissible uses described in this paragraph. In particular, information received by means of the CbC Report will be used for assessing high-level transfer pricing, base erosion and profit shifting related risks, and, where appropriate, for economic and statistical analysis. The information will not be used as a substitute for a detailed transfer pricing analysis of individual transactions and prices based on a full functional analysis and a full comparability analysis. It is acknowledged that information in the CbC Report on its own does not constitute conclusive evidence that transfer prices are or are not appropriate and, consequently, transfer pricing adjustments will not be based on the CbC Report. Inappropriate adjustments in contravention of this paragraph made by local tax administrations will be conceded in any competent authority proceedings. Notwithstanding the above, there is no prohibition on using the CbC Report data as a basis for making further enquiries into the MNE Group's transfer pricing arrangements or into other tax matters in the course of a tax audit and, as a result, appropriate adjustments to the taxable income of a Constituent Entity may be made.

3. To the extent permitted under applicable law, a Competent Authority will notify the Co-ordinating Body Secretariat immediately of any cases of non-compliance with paragraphs 1 and 2 of this Section, including any remedial actions, as well as any measures taken in respect of non-compliance with the above-mentioned paragraphs. The Co-ordinating Body Secretariat will notify all Competent Authorities with respect to which this is an Agreement in effect with the first mentioned Competent Authority.

#### SECTION 6

##### *Consultations*

1. In case an adjustment of the taxable income of a Constituent Entity, as a result of further enquiries based on the data in the CbC Report, leads to undesirable economic outcomes, including if such cases arise for a specific business, the Competent Authorities of the Jurisdictions in which the affected Constituent Entities are resident shall consult each other and discuss with the aim of resolving the case.

5. Pristojna organa se dogovorita o enem ali več načinih elektronskega prenosa podatkov, vključno s standardi šifriranja, zaradi doseganja večje standardizacije ter manjše zapletenosti in nižjih stroškov, sekretariat usklajevalnega organa pa obvestita o teh standardiziranih metodah prenosa in šifriranja.

#### 4. ČLEN

##### *Sodelovanje pri izpolnjevanju in uveljavljanju*

Pristojni organ obvesti drug pristojni organ, kadar v zvezi s poročevalcem, ki je rezident za davčne namene v jurisdikciji drugega pristojnega organa, utemeljeno sklepa, da je lahko napaka privedla do nepravilnega ali nepopolnega sporočanja informacij ali da poročevalec ne izpolnjuje svojih obveznosti predložitve poročila po državah. Obveščeni pristojni organ sprejme ustrezne ukrepe, ki jih ima na voljo v skladu s svojim notranjim pravom, za odpravo napak ali neizpolnjevanja obveznosti, opisanega v obvestilu.

#### 5. ČLEN

##### *Zaupnost, zaščita podatkov in ustrezna uporaba*

1. Za vse izmenjane informacije veljajo pravila zaupnosti in druga zaščita, ki jih predvideva konvencija, vključno z določbami, ki omejujejo uporabo izmenjanih informacij.

2. Za uporabo informacij poleg omejitev iz prvega odstavka veljajo tudi omejitve, opisane v tem odstavku. Informacije, pridobljene na podlagi poročila po državah, se uporabijo zlasti za oceno pomembnih tveganj, povezanih z določanjem transfernih cen, in tveganj, povezanih z zniževanjem davčne osnove in preusmerjanjem dobička, po potrebi pa tudi za ekonomsko in statistično analizo. Informacije se ne uporabijo kot nadomestilo za podrobno analizo določanja transfernih cen, ki temelji na celoviti analizi funkcij in analizi primerljivosti posameznih transakcij in cen. Razume se, da informacije iz poročila po državah same po sebi niso trden dokaz o primernosti ali neprimernosti transfernih cen, in zato prilagoditve teh cen ne bodo temeljile na poročilu po državah. Prilagoditve, ki jih bodo lokalne davčne uprave izvedle v nasprotju s tem odstavkom, se bodo v vseh postopkih pristojnih organov šteje za neustrezne. Ne glede na zgoraj navedeno ni prepovedano uporabiti podatkov iz poročila po državah kot podlago za nadaljnje poizvedbe o poslih mednarodne skupine podjetij v zvezi z določanjem transfernih cen ali drugih davčnih zadevah v postopku davčnega nadzora, na podlagi katerih se lahko ustrezno prilagodi obdavčljivi dohodek subjekta v sestavi.

3. Pristojni organ v obsegu, ki ga dovoljuje veljavna zakonodaja, takoj obvesti sekretariat usklajevalnega organa o vseh primerih neizpolnjevanja obveznosti iz prvega in drugega odstavka tega člena, vključno z vsemi popravnimi ukrepi in ukrepi, sprejetimi v zvezi z neizpolnjevanjem obveznosti iz zgoraj navedenih odstavkov. Sekretariat usklajevalnega organa obvesti vse pristojne organe, za katere prvi navedeni pristojni organ uporablja ta sporazum.

#### 6. ČLEN

##### *Posvetovanja*

1. Če prilagoditev obdavčljivega dohodka subjekta v sestavi zaradi nadaljnjih poizvedb, ki temeljijo na podatkih v poročilu po državah, povzroči neželene ekonomske posledice, tudi kadar se tak primer pojavi le pri posameznem podjetju, se pristojni organi jurisdikcij, v katerih so subjekti v sestavi, ki jih to zadeva, rezidenti, posvetujejo med seboj in razpravljajo, da bi to rešili.

2. If any difficulties in the implementation or interpretation of this Agreement arise, a Competent Authority may request consultations with one or more of the Competent Authorities to develop appropriate measures to ensure that this Agreement is fulfilled. In particular, a Competent Authority shall consult with the other Competent Authority, before the first-mentioned Competent Authority determines that there is a systemic failure to exchange CbC Reports with the other Competent Authority. Where the first mentioned Competent Authority makes such a determination it shall notify the Co-ordinating Body Secretariat which, after having informed the other Competent Authority concerned, will notify all Competent Authorities. To the extent permitted by applicable law, either Competent Authority may, and if it so wishes through the Co-ordinating Body Secretariat, involve other Competent Authorities that have this Agreement in effect with a view to finding an acceptable resolution to the issue.

3. The Competent Authority that requested the consultations pursuant to paragraph 2 shall ensure, as appropriate, that the Co-ordinating Body Secretariat is notified of any conclusions that were reached and measures that were developed, including the absence of such conclusions or measures, and the Co-ordinating Body Secretariat will notify all Competent Authorities, even those that did not participate in the consultations, of any such conclusions or measures. Taxpayer-specific information, including information that would reveal the identity of the taxpayer involved, is not to be furnished.

## SECTION 7 Amendments

This Agreement may be amended by consensus by written agreement of all of the Competent Authorities that have the Agreement in effect. Unless otherwise agreed upon, such an amendment is effective on the first day of the month following the expiration of a period of one month after the date of the last signature of such written agreement.

## SECTION 8 Term of Agreement

1. A Competent Authority must provide, at the time of signature of this Agreement or as soon as possible thereafter, a notification to the Co-ordinating Body Secretariat:

a. that its Jurisdiction has the necessary laws in place to require Reporting Entities to file a CbC Report and that its Jurisdiction will require the filing of CbC Reports with respect to fiscal years of Reporting Entities commencing on or after the date set out in the notification;

b. specifying whether the Jurisdiction is to be included in the list of non-reciprocal Jurisdictions;

c. specifying one or more methods for electronic data transmission including encryption;

d. that it has in place the necessary legal framework and infrastructure to ensure the required confidentiality and data safeguards standards in accordance with Article 22 of the Convention and paragraph 1 and Section 5 of this Agreement, as well as the appropriate use of the information in the CbC Reports as described in paragraph 2 of Section 5 of this Agreement, and attaching the completed confidentiality and data safeguard questionnaire attached as Annex to this Agreement; and

e. that includes (i) a list of the Jurisdictions of the Competent Authorities with respect to which it intends to have this Agreement in effect, following national legislative procedures for entry into force (if any) or (ii) a declaration by the Competent Authority that it intends to have this Agreement in effect with all other Competent Authorities that provide a notification under paragraph 1e) of Section 8.

Competent Authorities must notify the Co-ordinating Body Secretariat, promptly, of any subsequent change to be made to any of the above-mentioned content of the notification.

2. Ob kakršnih koli težavah pri izvajanju ali razlagi tega sporazuma lahko pristojni organ zaprosi za posvet z enim ali več pristojnimi organi zaradi priprave ustreznih ukrepov za zagotovitev izvajanja tega sporazuma. Pristojni organ se posvetuje z drugim pristojnim organom, še zlasti preden prvi navedeni pristojni organ dokončno ugotovi, da je pri izmenjavi poročil po državah z drugim pristojnim organom nastala sistemska odpoved. Kadar prvi navedeni pristojni organ sprejme tako ugotovitev, o tem obvesti sekretariat usklajevalnega organa, ki po tem, ko obvesti drugi zadevni pristojni organ, obvesti še vse preostale pristojne organe. Prvi ali drugi pristojni organ lahko v obsegu, ki ga dopušča veljavna zakonodaja, če želi, tudi prek sekretariata usklajevalnega organa, vključi druge pristojne organe, ki uporabljajo ta sporazum, da bi našli sprejemljivo rešitev za to težavo.

3. Pristojni organ, ki zaprosi za posvet v skladu z drugim odstavkom, mora, če je primerno, poskrbeti za obveščanje sekretariata usklajevalnega organa o vseh sprejetih sklepih in pripravljanih ukrepih, pa tudi o njihovem nesprejetju, sekretariat usklajevalnega organa pa o vseh takih sklepih in ukrepih obvesti vse pristojne organe, tudi tiste, ki niso sodelovali pri posvetu. Informacije, ki se nanašajo na davkoplačevalce, vključno z informacijami, ki bi razkrile identiteto vpletenega davkoplačevalca, se ne predložijo.

## 7. ČLEN Spremembe

Sporazum se lahko spremeni soglasno s pisnim dogovorom med vsemi pristojnimi organi, ki uporabljajo ta sporazum. Če ni dogovorjeno drugače, spremembe začnejo veljati prvi dan meseca po poteku enega meseca od dneva, ko zadnji pristojni organ podpiše tak pisni dogovor.

## 8. ČLEN Trajanje in prenehanje sporazuma

1. Pristojni organ mora ob podpisu tega sporazuma ali čim prej po njegovem podpisu sekretariatu usklajevalnega organa poslati uradno obvestilo:

a) da je njegova jurisdikcija sprejela potrebno zakonodajo, na podlagi katere lahko od poročevalcev zahteva predložitev poročila po državah, in da bo njegova jurisdikcija od poročevalcev zahtevala to predložitev za poslovna leta, ki se začnejo na dan ali po dnevu, določenem v obvestilu;

b) z navedbo, ali se mora jurisdikcija navesti na seznamu nevzajemnih jurisdikcij;

c) z navedbo enega ali več načinov elektronskega prenosa podatkov, vključno s šifriranjem;

d) da je vzpostavil pravni okvir in infrastrukturo, ki sta potrebna za zagotovitev zahtevanih standardov zaupnosti in zaščite podatkov v skladu z 22. členom konvencije in prvim odstavkom 5. člena tega sporazuma, pa tudi ustrezne uporabe informacij iz poročil po državah, kot je opisano v drugem odstavku 5. člena tega sporazuma, ter mu predložiti izpolnjen vprašalnik o zaupnosti in zaščiti podatkov, ki je priloga tega sporazuma, in

e) ki vključuje (i) seznam jurisdikcij pristojnih organov, za katere namerava po opravljenih morebitnih domačih zakonodajnih postopkih za uveljavitev uporabljati ta sporazum, ali (ii) izjavo pristojnega organa, da namerava ta sporazum uporabljati za vse druge pristojne organe, ki predložijo obvestilo po točki e prvega odstavka 8. člena.

Pristojni organi morajo sekretariat usklajevalnega organa nemudoma obvestiti o kakršni koli poznejši spremembi katere koli zgoraj navedene vsebine obvestila.

2. This Agreement will come into effect between two Competent Authorities on the later of the following dates: (i) the date on which the second of the two Competent Authorities has provided notification to the Co-ordinating Body Secretariat under paragraph 1 that includes the other Competent Authority's Jurisdiction pursuant to subparagraph 1e) and (ii) the date on which the Convention has entered into force and is in effect for both Jurisdictions.

3. The Co-ordinating Body Secretariat will maintain a list that will be published on the OECD website of the Competent Authorities that have signed the Agreement and between which Competent Authorities this is an Agreement in effect. In addition, the Co-ordinating Body Secretariat will publish the information provided by Competent Authorities pursuant to subparagraphs 1(a) and (b) on the OECD website.

4. The information provided pursuant to subparagraphs 1(c) through (e) will be made available to other signatories upon request in writing to the Co-ordinating Body Secretariat.

5. A Competent Authority may temporarily suspend the exchange of information under this Agreement by giving notice in writing to another Competent Authority that it has determined that there is or has been significant non-compliance by the second-mentioned Competent Authority with this Agreement. Before making such a determination, the first-mentioned Competent Authority shall consult with the other Competent Authority. For the purposes of this paragraph, significant non-compliance means non-compliance with paragraphs 1 and 2 of Section 5 and paragraph 1 of Section 6 of this Agreement and/or the corresponding provisions of the Convention, as well as a failure by the Competent Authority to provide timely or adequate information as required under this Agreement. A suspension will have immediate effect and will last until the second-mentioned Competent Authority establishes in a manner acceptable to both Competent Authorities that there has been no significant non-compliance or that the second-mentioned Competent Authority has adopted relevant measures that address the significant non-compliance. To the extent permitted by applicable law, either Competent Authority may, and if it so wishes through the Co-ordinating Body Secretariat, involve other Competent Authorities that have this Agreement in effect with a view to finding an acceptable resolution to the issue.

6. A Competent Authority may terminate its participation in this Agreement, or with respect to a particular Competent Authority, by giving notice of termination in writing to the Co-ordinating Body Secretariat. Such termination will become effective on the first day of the month following the expiration of a period of 12 months after the date of the notice of termination. In the event of termination, all information previously received under this Agreement will remain confidential and subject to the terms of the Convention.

## SECTION 9

### *Co-ordinating Body Secretariat*

Unless otherwise provided for in the Agreement, the Co-ordinating Body Secretariat will notify all Competent Authorities of any notifications that it has received under this Agreement and will provide a notice to all signatories of the Agreement when a new Competent Authority signs the Agreement.

Done in English and French, both texts being equally authentic.

2. Ta sporazum se med pristojnima organoma začne uporabljati na poznejši od navedenih datumov: (i) dan, ko drugi od obeh pristojnih organov skladno s prvim odstavkom pošlje sekretariatu usklajevalnega organa uradno obvestilo z navedbo jurisdikcije prvega pristojnega organa v skladu s točko e prvega odstavka, in (ii) dan, ko konvencija začne veljati in se uporablja za obe jurisdikciji.

3. Sekretariat usklajevalnega organa vodi na spletni strani OECD objavljen seznam pristojnih organov, ki so podpisniki sporazuma in med katerimi se uporablja ta sporazum. Poleg tega sekretariat usklajevalnega organa na spletni strani OECD objavi informacije, prejete od pristojnih organov v skladu s točkama a in b prvega odstavka.

4. Informacije, zagotovljene v skladu s točkami c do e prvega odstavka, se dajo na voljo drugim podpisnikom na njihovo pisno zahtevo, naslovljeno na sekretariat usklajevalnega organa.

5. Pristojni organ lahko začasno prekine izmenjavo informacij po tem sporazumu, tako da pisno obvesti drug pristojni organ, da je pri njem ugotovil večje neizpolnjevanje obveznosti po tem sporazumu. Pred tako ugotovitvijo se prvi navedeni pristojni organ posvetuje z drugim pristojnim organom. V tem odstavku večje neizpolnjevanje obveznosti pomeni neizpolnjevanje obveznosti iz prvega in drugega odstavka 5. člena ter prvega odstavka 6. člena tega sporazuma in/ali ustreznih določb konvencije in neizpolnjevanje obveznosti pristojnega organa glede zagotavljanja pravočasnih ali ustreznih informacij, kot določa ta sporazum. Začasna prekinitvev ima takojšnji učinek in velja, dokler drugi navedeni pristojni organ na način, ki je sprejemljiv za oba pristojna organa, ne ugotovi, da ni bilo večjega neizpolnjevanja obveznosti, ali dokler drugi navedeni pristojni organ ne sprejme ustreznih ukrepov za odpravo večjega neizpolnjevanja obveznosti. Prvi ali drugi pristojni organ lahko v obsegu, ki ga dopušča veljavna zakonodaja, če želi, tudi prek sekretariata usklajevalnega organa, vključni druge pristojne organe, ki uporabljajo ta sporazum, da bi našli sprejemljivo rešitev za to težavo.

6. Pristojni organ lahko udeležbo v tem sporazumu ali v zvezi s posameznim pristojnim organom odpove s pisnim obvestilom o odpovedi, ki ga pošlje sekretariatu usklajevalnega organa. Taka odpoved začne veljati prvi dan meseca po izteku 12 mesecev od datuma obvestila o odpovedi. Ob odpovedi ostanejo vse informacije, predhodno prejete po tem sporazumu, zaupne in zanje veljajo pogoji konvencije.

## 9. ČLEN

### *Sekretariat usklajevalnega organa*

Če ta sporazum ne določa drugače, sekretariat usklajevalnega organa obvesti vse pristojne organe o vseh uradnih obvestilih, ki jih prejme po tem sporazumu, in vse podpisnike sporazuma obvesti, ko ga podpiše nov pristojni organ.

Sestavljeno v angleškem in francoskem jeziku, pri čemer sta besedili enako verodostojni.

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za finance.

4. člen

Ta uredba začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije – Mednarodne pogodbe.

Št. 00724-39/2016

Ljubljana, dne 1. decembra 2016

EVA 2016-1811-0080

**Vlada Republike Slovenije**

**dr. Miroslav Cerar** l.r.  
Predsednik



**68. Uredba o ratifikaciji Sporazuma med Republiko Slovenijo in Republiko Irak o statusu osebja Slovenske vojske, ki sodeluje pri usposabljanju pripadnikov varnostnih sil regionalne vlade iraškega Kurdistanu, v Iraku**

Na podlagi šestega odstavka 75. člena Zakona o zunanjih zadevah (Uradni list RS, št. 113/03 – uradno prečiščeno besedilo, 20/06 – ZNOMCMO, 76/08, 108/09, 80/10 – ZUTD in 31/15) izdaja Vlada Republike Slovenije

**U R E D B O****o ratifikaciji Sporazuma med Republiko Slovenijo in Republiko Irak o statusu osebja Slovenske vojske, ki sodeluje pri usposabljanju pripadnikov varnostnih sil regionalne vlade iraškega Kurdistanu, v Iraku**

## 1. člen

Ratificira se Sporazum med Republiko Slovenijo in Republiko Irak o statusu osebja Slovenske vojske, ki sodeluje pri usposabljanju pripadnikov varnostnih sil iraškega Kurdistanu, v Iraku, sklenjen z izmenjavo not 14. julija 2016 in 26. avgusta 2016.

## 2. člen

Sporazum se v izvorniku v angleškem jeziku in prevodu v slovenskem jeziku glasi:

REPUBLIC OF SLOVENIA  
MINISTRY OF FOREIGN AFFAIRS

No. ZNO-55223-2/2016/1

REPUBLIKA SLOVENIJA  
MINISTRSTVO ZA ZUNANJE ZADEVE

Št. ZNO- 55223-2/2016/1

The Ministry of Foreign Affairs of the Republic of Slovenia presents its compliments to the Ministry of Foreign Affairs of the Republic of Iraq and has the honour, with reference to the letter of the Minister of Foreign Affairs of the Republic of Slovenia of 16 February 2016 and the preceding United Nations Security Council Resolution 2249(2015) calling upon member states to *redouble and coordinate their efforts to prevent and suppress terrorist acts committed specifically by ISIL also known as Da'esh*, to request confirmation that the personnel of the Slovenian Armed Forces, who, with the consent of the Republic of Iraq, will be temporarily stationed in the territory of the Republic of Iraq in order to support training measures for the security forces of the Government of the Region of Kurdistan-Iraq, have been accorded the status equivalent to that of administrative and technical staff of a diplomatic mission under the Vienna Convention on Diplomatic Relations of 18 April 1961. Those persons will enter and leave the Republic of Iraq upon presentation of service passports that contain a valid Iraqi visa, they will wear uniforms and will carry arms for personal protection and for the protection of staff, and devices required for operations and designated installations.

The Ministry of Foreign Affairs of the Republic of Slovenia avails itself of this opportunity to renew to the Ministry of Foreign Affairs of the Republic of Iraq the assurance of its highest consideration.

Ministrstvo za zunanje zadeve Republike Slovenije izraža svoje odlično spoštovanje Ministrstvu za zunanje zadeve Republike Irak ter ima v zvezi s pismom ministra za zunanje zadeve Republike Slovenije z dne 16. februarja 2016 in Resolucijo Varnostnega sveta Združenih narodov št. 2249 (2015), ki države članice poziva, *naj okrepijo in uskladijo svoja prizadevanja, da bi preprečile in zatrle teroristična dejanja Islamske države Iraka in Levanta oziroma Daeša*, čast prositi za potrditev, da je bil osebju Slovenske vojske, ki bo s soglasjem Republike Irak začasno nameščeno na njenem ozemlju, da bi sodelovalo pri urjenju varnostnih sil regionalne vlade iraškega Kurdistanu, podeljen status, enakovreden statusu administrativnega in tehničnega osebja diplomatskega predstavništva po Dunajski konvenciji o diplomatskih odnosih z dne 18. aprila 1961. To osebje bo vstopilo v Republiko Irak in jo zapustilo ob predložitvi službenih potnih listov z veljavnim iraškim vizumom, oblečeno bo v uniforme, pri sebi bo imelo orožje za osebno varnost in varnost osebja ter opremo za operacije in določene objekte.

Ministrstvo za zunanje zadeve Republike Slovenije izkorišča to priložnost, da Ministrstvu za zunanje zadeve Republike Irak ponovno izrazi svoje odlično spoštovanje.

Ljubljana, 14<sup>th</sup> July 2016

Ljubljana, 14. julij 2016

Ministry of Foreign Affairs  
of the Republic of Iraq  
Protocol Department

Baghdad

Ministrstvo za zunanje zadeve  
Republika Irak  
Protokol

Bagdad

Embassy of the Republic of Iraq  
Vienna / Austria

No. IRQ/218

The Iraqi Embassy in Vienna presents its compliments to the Ministry of Foreign Affairs of Slovenia, and with reference to the Embassy note verbal No. (IRQ/199) dated 18 of August 2016, has the honor to inform your esteemed Ministry that the military advisors who are holding diplomatic and service passport are enjoying the same immunity and privileges to that technical and administrative staff in accordance with the 1961 Vienna convention. The Embassy would like to confirm that your advisors are allowed to wear their uniform and carry their personal light weapons prior to the commencement of their duties as military advisors in Iraq.

The Embassy of the Republic of Iraq avails itself of its opportunity to renew to Ministry of Foreign Affairs of Slovenia, the assurance of its highest consideration.

Vienna, 26 August 2016

The Ministry  
of Foreign Affairs of Slovenia

Veleposlaništvo Republike Irak  
Dunaj / Avstrija

Št.: IRQ/218

Iraško veleposlaništvo na Dunaju izraža spoštovanje Ministrstvu za zunanje zadeve Republike Slovenije ter ima v zvezi z verbalno noto veleposlaništva št. (IRQ/199) z dne 18. avgusta 2016 čast obvestiti vaše cenjeno ministrstvo, da vojaški svetovalci, ki imajo diplomatski ali službeni potni list, uživajo enako imuniteto in privilegije, ki so dodeljeni tehničnemu in administrativnemu osebju v skladu z Dunajsko konvencijo iz leta 1961. Veleposlaništvo potrjuje, da vaši svetovalci lahko nosijo svojo uniformo in lahko osebno orožje pred nastopom svoje dolžnosti vojaškega svetovalca v Iraku.

Veleposlaništvo Republike Irak ob tej priložnosti ponovno izraža Ministrstvu za zunanje zadeve Republike Slovenije svoje globoko spoštovanje.

Dunaj, 26. avgust 2016

Ministrstvo za zunanje zadeve  
Republike Slovenije

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za obrambo.

4. člen

Ta uredba začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije – Mednarodne pogodbe.

Št. 00724-40/2016  
Ljubljana, dne 7. decembra 2016  
EVA 2016-1811-0079

**Vlada Republike Slovenije**

**dr. Miroslav Cerar** l.r.  
Predsednik

## Obvestilo o začetku oziroma prenehanju veljavnosti mednarodnih pogodb

**69. Obvestilo o začetku veljavnosti Pridružitvenega sporazuma med Vlado Republike Slovenije in Evropsko vesoljsko agencijo za Republiko Slovenijo**

Na podlagi drugega odstavka 77. člena Zakona o zunanjih zadevah (Uradni list RS, št. 113/03 – uradno prečiščeno besedilo, 20/06 – ZNOMCMO, 76/08, 108/09, 80/10 – ZUTD in 31/15) Ministrstvo za zunanje zadeve

s p o r o č a,

da je 16. novembra 2016 za Republiko Slovenijo začel veljati Pridružitveni sporazum med Vlado Republike Slovenije in Evropsko vesoljsko agencijo, sklenjen v Parizu 5. julija 2016 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 15/16 (Uradni list Republike Slovenije, št. 70/16).

Ljubljana, dne 1. decembra 2016

Ministrstvo za zunanje zadeve  
Republike Slovenije

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