

**15. Akt o nasledstvu sporazumov nekdanje Jugoslavije z Republiko Turčijo, ki naj ostanejo v veljavi med Republiko Slovenijo in Republiko Turčijo (BTUNSNJ)**

**A K T**

**O NASLEDSTVU SPORAZUMOV NEKDANJE JUGOSLAVIJE Z REPUBLIKO TURČIJO, KI NAJ OSTANEJO V VELJAVI MED REPUBLIKO SLOVENIJO IN REPUBLIKO TURČIJO (BTUNSNJ)**

Na podlagi 3. člena Ustavnega zakona za izvedbo Temejne ustavne listine o samostojnosti in neodvisnosti Republike Slovenije v zvezi z določbami 1. člena Ustavnega zakona za izvedbo Ustave Republike Slovenije Državni zbor Republike Slovenije odloča, da se notificira nasledstvo Republike Slovenije glede naslednjih mednarodnih pogodb, veljavnih med nekdanjo Jugoslavijo in Republiko Turčijo, ki naj ostanejo v veljavi med Republiko Slovenijo in Republiko Turčijo:

1. Konvencija med Kraljevino Jugoslavijo in Republiko Turčijo o vzajemnih odnosih v sodnih, civilnih in trgovinskih zadevah, Ankara, 3. 7. 1934, objavljena v Službenih novinah Kraljevine Jugoslavije, 1936, br. 263-LXV;

2. Konvencija o trgovini in plovbi med Kraljevino Jugoslavijo in Republiko Turčijo, Ankara, 28. 10. 1936, objavljena v Službenih novinah Kraljevine Jugoslavije, 1936, br. 295-LXXIV;

3. Dodatni protokol k jugoslovansko-turški konvenciji o trgovini in plovbi z dne 28. 10. 1936, Ankara, 6. 5. 1938, objavljen v Službenih novinah Kraljevine Jugoslavije, 1938, br. 155-LI;

4. Konvencija o trgovini in plovbi med Vlado Jugoslavije in Vlado Republike Turčije, Ankara, 26. 2. 1953, objavljena v Uradnem listu FLRJ-MP, št. 4/55;

5. Protokol o odškodnini za turško premoženje in premoženjske interese v Jugoslaviji, Ankara, 5. 1. 1950, objavljen v Uradnem listu FLRJ, št. 23/50;

6. Sporazum med FLRJ in Republiko Turčijo o odškodnini za turško premoženje, pravice in interese, ki so bili nacionalizirani v Jugoslaviji, Beograd, 13. 7. 1956, objavljen v Uradnem listu FLRJ-MP, št. 9/60;

7. Sporazum o načinu plačila prvega obroka skupne vsote odškodnine, predvidene s Sporazumom med FLRJ in Republiko Turčijo o odškodnini za turško premoženje, pravice in interese, ki so bili nacionalizirani v Jugoslaviji z dne 13. 7. 1956, Beograd, izmenjava pism 23. 11. 1960, objavljen v Uradnem listu FLRJ-MP, št. 9/61;

8. Veterinarska konvencija med Vlado FLRJ in Vlado Republike Turčije, Ankara, 22. 9. 1960, objavljena v Uradnem listu FLRJ-MP, št. 2/62;

9. Sporazum med Vlado SFRJ in Vlado Republike Turčije o sodelovanju na področju turizma, Ankara, 26. 1. 1965, objavljen v Uradnem listu SFRJ-MP, št. 6/66;

10. Sporazum med Vlado SFRJ in Vlado Republike Turčije o mednarodnem cestnem prevozu, Beograd, 10. 1. 1968, objavljen v Uradnem listu SFRJ-MP, št. 5/68;

11. Sporazum o spremembi Sporazuma med Vlado SFRJ in Vlado Republike Turčije o mednarodnem cestnem prevozu, podpisanega v Beogradu 10. 1. 1968, Ankara, 5. 3. 1976, objavljen v Uradnem listu SFRJ-MP, št. 11/84;

12. Konzularna konvencija med SFRJ in Republiko Turčijo, Ankara, 31. 3. 1968, objavljena v Uradnem listu SFRJ-MP, št. 9/72;

13. Protokol med Vlado SFRJ in Vlado Republike Turčije o načinu likvidiranja dolgovnega salda na klirinškem računu med SFRJ in Republiko Turčijo, Beograd, 14. 4. 1971, objavljen v Uradnem listu SFRJ-MP, št. 2/72;

14. Trgovinski sporazum med Vlado SFRJ in Vlado Republike Turčije, Beograd, 14. 4. 1971, objavljen v Uradnem listu SFRJ-MP, št. 2/72;

15. Konvencija med SFRJ in Republiko Turčijo o sodni pravni pomoči v kazenskih zadevah, Ankara, 8. 10. 1973, objavljena v Uradnem listu SFRJ-MP, št. 12/76;

16. Konvencija med SFRJ in Republiko Turčijo o izročanju, Ankara, 17. 11. 1973, objavljena v Uradnem listu SFRJ-MP, št. 47/75;

17. Sporazum med Vlado SFRJ in Vlado Republike Turčije o dolgoročnem ekonomskem, tehničnem, industrijskem in znanstvenem sodelovanju, Beograd, 12. 5. 1976, objavljen v Uradnem listu SFRJ-MP, št. 4/78;

18. Sporazum med Vlado SFRJ in Vlado Republike Turčije o sodelovanju na področju znanosti in tehnologije, Ankara, 3. 6. 1976, objavljen v Uradnem listu SFRJ-MP, št. 1/79;

19. Pogodba med SFRJ in Republiko Turčijo o medsebojni predaji obsojencev zaradi prestajanja kazni zapora, Beograd, 22. 6. 1989, objavljena v Uradnem listu SFRJ-MP, št. 7/90.

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

Št. 700-01/99-57/1  
Ljubljana, dne 2. marca 2001

Predsednik  
Državnega zbora  
Republike Slovenije  
**Borut Pahor** l. r.

**16. Zakon o ratifikaciji Sporazuma o dolgu med Slovenijo in Združenim kraljestvom št. 1 (1999) (BGBSD1)**

Na podlagi druge alineje prvega odstavka 107. člena in prvega odstavka 91. člena Ustave Republike Slovenije izdajam

**U K A Z**  
**O RAZGLASITVI ZAKONA O RATIFIKACIJI SPORAZUMA O DOLGU MED SLOVENIJO**  
**IN ZDRUŽENIM KRALJESTVOM ŠT. 1 (1999) (BGBSD1)**

Razlašam Zakon o ratifikaciji Sporazuma o dolgu med Slovenijo in Združenim kraljestvom št. 1 (1999) (BGBSD1), ki ga je sprejel Državni zbor Republike Slovenije na seji 2. marca 2001.

Št. 001-22-22/01  
Ljubljana, dne 10. marca 2001

Predsednik  
Republike Slovenije  
**Milan Kučan l. r.**

**Z A K O N**  
**O RATIFIKACIJI SPORAZUMA MED SLOVENIJO IN ZDRUŽENIM KRALJESTVOM ŠT. 1 (1999)**  
**(BGBSD1)**

1. člen

Ratificira se Sporazum o dolgu med Slovenijo in Združenim kraljestvom št. 1 (1999), sklenjen z izmenjavo not 18. maja 2000.

2. člen

Sporazum se v angleškem izvorniku in slovenskem prevodu glasi:\*

NOTE OF THE GOVERNMENT  
OF THE UNITED KINGDOM  
OF GREAT BRITAIN AND NORTHERN IRELAND

Dear Minister,

I have the honour to refer to the debt ("the Debt") which is owed under the loan agreement set out in the Annex hereto deriving from bilateral agreements on certain commercial debts that were signed in London on 6 December 1984, and in Belgrade on 7 February 1986, 29 July 1987, 8 March 1988 and 11 January 1989 between the Government of the United Kingdom of Great Britain and Northern Ireland and the Federal Executive Council of the Assembly of the Socialist Federal Republic of Yugoslavia ("SFRY").

I have the honour to propose that the Government of the Republic of Slovenia discharge the Debt on the thirtieth day after entry into force of this Agreement by making a payment in respect of the same into ECGD's account at the Bank of England: Account No. 22950001; Sort 10.00.00T; Ref: IDD Slovenia. The sum payable will be calculated by reference to the amounts of principal outstanding and interest accrued to the date of payment as set down in the Annex.

Save for the Debt it is agreed that there are no debts owing between the Government of the United Kingdom of Great Britain and the Northern Ireland and the Government of the Republic of Slovenia under the bilateral consolidation agreements signed as aforesaid by the United Kingdom of Great Britain and Northern Ireland and the SFRY.

NOTA VLADE ZDRUŽENEGA KRALJESTVA  
VELIKA BRITANIJA IN SEVERNA IRSKA

Spoštovani minister,

čast imam sklicevati se na dolg ("dolg"), ki se dolguje po kreditnem sporazumu iz tukajšnje priloge in izhaja iz dvostranskih sporazumov o določenih komercialnih dolgovih, podpisanih v Londonu 6. decembra 1984 in v Beogradu 7. februarja 1986, 29. julija 1987, 8. marca 1988 in 11. januarja 1989 med Vlado Združenega kraljestva Velika Britanija in Severna Irska in Zveznim izvršnim svetom Skupščine Socialistične federativne republike Jugoslavije ("SFRJ").

Čast imam predlagati, da Vlada Republike Slovenije dolg odplača trideseti dan po začetku veljavnosti tega sporazuma, tako da izvrši plačilo na račun *ECGD* pri *Bank of England*: račun št. 22950001; številka banke 10.00.00T; sklic: *IDD Slovenia*. Znesek za plačilo se bo izračunal glede na zneske neplačane glavnice in obresti, nastale do dneva plačila, kot je to navedeno v prilogi.

Dogovorjeno je, da, razen v zvezi z dolgom, med Vlado Združenega kraljestva Velika Britanija in Severna Irska in Vlado Republike Slovenije ni nobenih dolgov po dvostranskih sporazumih o konsolidaciji, ki sta jih, kot je zgoraj omenjeno, podpisala Združeno kraljestvo Velika Britanija in Severna Irska in SFRJ.

\* Priloga k sporazumu je na vpogled v Sektorju za mednarodnopravne zadeve Ministrstva za zunanje zadeve in v Sektorju za mednarodne finančne odnose Ministrstva za finance.

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Slovenia recognise that the SFRY has been dissolved and no longer exists, and that the Republic of Slovenia is one of the successor states to the SFRY.

If the foregoing proposals are acceptable to the Government of the Republic of Slovenia, I have the honour to propose that this Note and Your Reply shall constitute an Agreement between our two Governments in this matter which shall be known as "The United Kingdom/Slovenia Debt Agreement No.1 (1999)". This Agreement shall enter into force when the Government of the Republic of Slovenia notify, through the diplomatic channel, the completion of their constitutional internal procedures necessary to give effect to it in Slovenia.

I have the honour to convey to Your Excellency the assurance of my highest consideration.

**David A. Lloyd**, (s)  
HM Ambassador

Ljubljana, 15 May 2000

Mr. Mitja Gaspari, Minister  
Ministry of Finance of the Republic of Slovenia

NOTE OF THE GOVERNMENT  
OF THE REPUBLIC OF SLOVENIA

Your Excellency

I have the honour to acknowledge receipt of Your Excellency's Note dated 15 May 2000, which reads as follows:

"Dear Minister,

I have the honour to refer to the debt ("the Debt") which is owed under the loan agreement set out in the Annex hereto deriving from bilateral agreements on certain commercial debts that were signed in London on 6 December 1984, and in Belgrade on 7 February 1986, 29 July 1987, 8 March 1988 and 11 January 1989 between the Government of the United Kingdom of Great Britain and Northern Ireland and the Federal Executive Council of the Assembly of the Socialist Federal Republic of Yugoslavia ("SFRY").

I have the honour to propose that the Government of the Republic of Slovenia discharge the Debt on the thirtieth day after entry into force of this Agreement by making a payment in respect of the same into ECGD's account at the Bank of England: Account No. 22950001; Sort 10.00.00T; Ref: IDD Slovenia. The sum payable will be calculated by reference to the amounts of principal outstanding and interest accrued to the date of payment as set down in the Annex.

Save for the Debt it is agreed that there are no debts owing between the Government of the United Kingdom of Great Britain and the Northern Ireland and the Government of the Republic of Slovenia under the bilateral consolidation agreements signed as aforesaid by the United Kingdom of Great Britain and Northern Ireland and the SFRY.

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Slovenia recognise that the SFRY has been dissolved and no longer exists, and that the Republic of Slovenia is one of the successor states to the SFRY.

Vlada Združenega kraljestva Velika Britanija in Severna Irska in Vlada Republike Slovenije priznavata, da je SFRJ razpadla in ne obstaja več in da je Republika Slovenija ena od držav naslednic SFRJ.

Če so zgoraj omenjeni predlogi za Vlado Republike Slovenije sprejemljivi, imam čast predlagati, da ta nota in Vaš odgovor sestavljata sporazum med najinima vladama o tej zadevi, ki se imenuje: "Sporazum o dolgu med Združenim kraljestvom in Slovenijo št. 1 (1999)". Ta sporazum začne veljati, ko Vlada Republike Slovenije po diplomatski poti uradno sporoči, da so končani potrebni notranjepravni postopki za njegov začetek veljavnosti v Sloveniji.

Čast imam izraziti Vam svoje najgloblje spoštovanje.

**David A. Lloyd** l. r.  
veleposlanik Njenega veličanstva

Ljubljana, 15. maj 2000

Gospod Mitja Gaspari, minister  
Ministrstvo za finance Republike Slovenije

NOTA VLADE REPUBLIKE SLOVENIJE

Vaša ekscelenca,

čast imam potrditi prejem note Vaše ekscelece z dne 15. maja 2000, ki se glasi:

»Spoštovani minister,

čast imam sklicevati se na dolg ("dolg"), ki se dolguje po kreditnem sporazumu iz tukajšnje priloge in izhaja iz dvostranskih sporazumov o določenih komercialnih dolgovih, podpisanih v Londonu 6. decembra 1984 in v Beogradu 7. februarja 1986, 29. julija 1987, 8. marca 1988 in 11. januarja 1989 med Vlado Združenega kraljestva Velika Britanija in Severna Irska in Zveznim izvršnim svetom Skupščine Socialistične federativne republike Jugoslavije ("SFRJ").

Čast imam predlagati, da Vlada Republike Slovenije dolg odplača trideseti dan po začetku veljavnosti tega sporazuma, tako da izvrši plačilo na račun *ECGD* pri *Bank of England*: na račun št. 22950001; številka banke 10.00.00T; sklic: *IDD Slovenia*. Znesek za plačilo se bo izračunal glede na zneske neplačane glavnice in obresti, nastale do dneva plačila, kot je to navedeno v prilogi.

Dogovorjeno je, da, razen v zvezi z dolgom, med Vlado Združenega kraljestva Velika Britanija in Severna Irska in Vlado Republike Slovenije ni nobenih dolgov po dvostranskih sporazumih o konsolidaciji, ki sta jih, kot je zgoraj omenjeno, podpisala Združeno kraljestvo Velika Britanija in Severna Irska in SFRJ.

Vlada Združenega kraljestva Velika Britanija in Severna Irska in Vlada Republike Slovenije priznavata, da je SFRJ razpadla in ne obstaja več in da je Republika Slovenija ena od držav naslednic SFRJ.

If the foregoing proposals are acceptable to the Government of the Republic of Slovenia, I have the honour to propose that this Note and Your Reply shall constitute an Agreement between our two Governments in this matter which shall be known as "The United Kingdom/Slovenia Debt Agreement No.1 (1999)". This Agreement shall enter into force when the Government of the Republic of Slovenia notify, through the diplomatic channel, the completion of their constitutional internal procedures necessary to give effect to it in Slovenia.

I have the honour to convey to Your Excellency the assurance of my highest consideration."

I have the honour to confirm that the terms and conditions set out in your Note and the Annex thereto are acceptable to the Government of the Republic of Slovenia and that Your Note, together with its Annex and this Reply, shall constitute an Agreement between our two governments in this matter which shall be known as "The United Kingdom/Slovenia Debt Agreement No.1 (1999)" and shall enter into force when the Government of the Republic of Slovenia notify, through the diplomatic channel, the completion of the constitutional internal procedures necessary to give it effect in Slovenia.

I have the honour to convey to Your Excellency the assurance of my highest consideration.

Ljubljana, 18 May 2000

**Mitja Gaspari, (s)**  
Minister of finance  
of the Republic of Slovenia

His Excellency  
Mr. David Andrew Lloyd  
H M Ambassador  
Embassy of the United Kingdom  
of Great Britain and Northern Ireland

Če so zgoraj omenjeni predlogi za Vlado Republike Slovenije sprejemljivi, imam čast predlagati, da ta nota in Vaš odgovor sestavljata sporazum med najinima vladama o tej zadevi, ki se imenuje: "Sporazum o dolgu med Združenim kraljestvom in Slovenijo št. 1 (1999)". Ta sporazum začne veljati, ko Vlada Republike Slovenije po diplomatski poti uradno sporoči, da so končani potrebni notranjepravni postopki za njegov začetek veljavnosti v Sloveniji.

Čast imam izraziti Vam svoje najgloblje spoštovanje.«

Čast imam potrditi, da so določila in pogoji, navedeni v Vaši noti in prilogi k njej, sprejemljivi za Vlado Republike Slovenije ter da Vaša nota skupaj s prilogo in tem odgovorom sestavlja sporazum med najinima vladama o tej zadevi, ki se imenuje "Sporazum o dolgu med Združenim kraljestvom in Slovenijo št. 1 (1999)" in začne veljati, ko Vlada Republike Slovenije po diplomatski poti uradno sporoči, da so končani notranjepravni postopki za njegov začetek veljavnosti v Sloveniji.

Vaši ekscelenci imam čast izraziti svoje najgloblje spoštovanje.

Ljubljana, 18. maj 2000

**Mitja Gaspari, l. r.**  
minister za finance  
Republike Slovenije

Njegova ekscelenca  
G. David Andrew Lloyd  
veleposlanik Njenega veličanstva  
Veleposlaništvo Združenega kraljestva  
Velika Britanija in Severna Irska

3. člen

Za izvajanje tega sporazuma skrbi Ministrstvo za finance.

4. člen

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

Št. 450-07/00-24/1  
Ljubljana, dne 2. marca 2001

Predsednik  
Državnega zbora  
Republike Slovenije  
**Borut Pahor l. r.**

**17. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Romunije o ponovnem sprejemu oseb, ki so nezakonito vstopile in/ali nezakonito bivajo na ozemlju njihovih držav (BROPSO)**

Na podlagi druge alineje prvega odstavka 107. člena in prvega odstavka 91. člena Ustave Republike Slovenije izdajam

**U K A Z**

**O RAZGLASITVI ZAKONA O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN VLADO ROMUNIJE O PONOVNEM SPREJEMU OSEB, KI SO NEZAKONITO VSTOPILE IN/ALI NEZAKONITO BIVAJO NA OZEMLJU NJUNIH DRŽAV (BROPSO)**

Razglašam Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Romunije o ponovnem sprejemu oseb, ki so nezakonito vstopile in/ali nezakonito bivajo na ozemlju njihovih držav (BROPSO), ki ga je sprejel Državni zbor Republike Slovenije na seji 2. marca 2001.

Št. 001-22-23/01

Ljubljana, dne 10. marca 2001

Predsednik  
Republike Slovenije  
**Milan Kučan** l. r.

**Z A K O N**

**O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN VLADO ROMUNIJE O PONOVNEM SPREJEMU OSEB, KI SO NEZAKONITO VSTOPILE IN/ALI NEZAKONITO BIVAJO NA OZEMLJU NJUNIH DRŽAV (BROPSO)**

1. člen

Ratificira se Sporazum med Vlado Republike Slovenije in Vlado Romunije o ponovnem sprejemu oseb, ki so nezakonito vstopile in/ali nezakonito bivajo na ozemlju njihovih držav, podpisan v Bukarešti 4. oktobra 2000.

2. člen

Sporazum se v izvirniku v slovenskem in angleškem jeziku glasi:\*

**S P O R A Z U M**

**med Vlado Republike Slovenije  
in Vlado Romunije o ponovnem sprejemu oseb,  
ki so nezakonito vstopile in/ali nezakonito bivajo  
na ozemlju njihovih držav**

Vlada Republike Slovenije in Vlada Romunije, v nadaljevanju pogodbenici, sta se

z željo, da v duhu dobrega sodelovanja in na medsebojni podlagi olajšata ponovni sprejem oseb, ki so nezakonito vstopile in/ali nezakonito bivajo na ozemlju njihovih držav,

dogovorili naslednje:

**I. PONOJNI SPREJEM DRŽAVLJANOV POGODBENIC**

1. člen

(1) Vsaka pogodbenica mora na zahtevo druge pogodbenice brez posebnih formalnosti ponovno sprejeti na ozemlje svoje države vsako osebo, ki ne izpolnjuje ali ne izpolnjuje

**A G R E E M E N T**

**between the Government of the Republic  
of Slovenia and the Government of Romania  
on the readmission of persons who illegally  
entered and/or are illegally staying on the  
territories of their respective states**

The Government of the Republic of Slovenia and the Government of Romania, hereinafter referred to as the Contracting Parties,

With a desire to facilitate, in the spirit of good cooperation and on the mutual basis, the readmission of persons who illegally entered and/or are illegally staying on the territories of their respective states

have agreed as follows:

**I. READMISSION OF THE CITIZENS OF THE  
CONTRACTING PARTIES**

Article 1

(1) Each Contracting Party shall, upon request of the other Contracting Party and without any special formalities, readmit to the territory of its state any person, who illegally

\* Besedilo sporazuma v romunskem jeziku je na vpogled v Sektorju za mednarodne pravne zadeve Ministrstva za zunanje zadeve Republike Slovenije.

je več pogojev za vstop ali bivanje, ki veljajo na ozemlju države pogodbenice prosilke, če se ugotovi ali utemeljeno domneva, da ima ta oseba državljanstvo države zaprosene pogodbenice.

(2) Državljanstvo se lahko ugotavlja na podlagi veljavnega potrdila o državljanstvu, potnega lista ali osebne izkaznice.

(3) Državljanstvo se lahko utemeljeno domneva na podlagi dokumentov, navedenih v drugem odstavku, tudi če so potekli, in na podlagi drugih podatkov in dokumentov (vozniško dovoljenje, študentska izkaznica, vojaška knjižica itd.). V primeru utemeljeno domnevanega državljanstva se to ugotovi v sodelovanju z najbližjo diplomatsko misijo ali konzularnim predstavništvom države zaprosene pogodbenice.

(4) Pogodbenica prosilka mora osebo pod istimi pogoji ponovno sprejeti, če se z nadaljnjim preverjanjem ugotovi, da oseba nima državljanstva države zaprosene pogodbenice.

## II. PONOVNI SPREJEM DRŽAVLJANOV TRETJIH DRŽAV IN OSEB BREZ DRŽAVLJANSTVA

### 2. člen

(1) Vsaka pogodbenica mora na zahtevo druge pogodbenice brez posebnih formalnosti ponovno sprejeti na ozemlje svoje države državljan tretje države ali osebo brez državljanstva, ki je nezakonito vstopila in/ali nezakonito biva na ozemlju države pogodbenice prosilke, če se ugotovi, da je taka oseba vstopila na ozemlje države pogodbenice prosilke neposredno z ozemlja države zaprosene pogodbenice.

(2) Vsaka pogodbenica mora na zahtevo druge pogodbenice brez posebnih formalnosti ponovno sprejeti državljan tretje države ali osebo brez državljanstva, ki je nezakonito vstopila in/ali nezakonito biva na ozemlju države pogodbenice prosilke, če ima taka oseba veljaven vizum, razen neizkoriščenega tranzitnega vizuma, ali kako drugo veljavno dovoljenje za bivanje, kot je določeno v državni zakonodaji in ga je izdala zaprosena pogodbenica.

### 3. člen

Obveznost ponovnega sprejema, določena v 2. členu, ne velja za:

a) državljane tretjih držav, ki imajo skupno državno mejo z državo pogodbenice prosilke;

b) državljane tretjih držav ali osebe brez državljanstva, ki so po zapustitvi ozemlja države zaprosene pogodbenice ali po vstopu na ozemlje države pogodbenice prosilke od te dobile vizum ali dovoljenje za bivanje;

c) državljane tretjih držav ali osebe brez državljanstva, ki so zadnje tri mesece bivale na ozemlju države pogodbenice prosilke;

d) državljane tretjih držav ali osebe brez državljanstva, ki jim je pogodbenica prosilka priznala bodisi status begunca na podlagi določb Ženevske konvencije o statusu beguncev z dne 28. julija 1951 in določb Newyorškega protokola o statusu beguncev z dne 31. januarja 1967 ali status osebe brez državljanstva na podlagi Newyorške konvencije o statusu oseb brez državljanstva z dne 28. septembra 1954;

e) državljane tretjih držav ali osebe brez državljanstva, ki so zaprosile za azil in čakajo na dokončno odločitev pristojnih oblasti;

entered and/or is illegally staying on the territory of the state of the requesting Contracting Party, if it is ascertained or validly presumed, that such person has the citizenship of the state of the requested Contracting Party.

(2) The citizenship may be ascertained on the basis of a valid certificate of citizenship, a passport or an identity card.

(3) The citizenship may be validly presumed on the basis of the documents listed in paragraph (2) even if they have expired and other data and documents (driving license, student card, military ID card etc.). In the case of validly presumed citizenship the latter shall be ascertained in collaboration with the nearest diplomatic mission or consular post of the state of the requested Contracting Party.

(4) The requesting Contracting Party shall, under the same conditions, readmit a person again, if it has been ascertained through further verifications that the person has not the citizenship of the state of the requested Contracting Party.

## II. READMISSION OF CITIZENS OF THIRD STATES AND STATELESS PERSONS

### Article 2

(1) Each Contracting Party shall readmit to the territory of its state, upon request of the other Contracting Party and without any special formalities, a citizen of a third state or a stateless person who illegally entered and/or is illegally staying on the territory of the state of the requesting Contracting Party, if it has been ascertained that such person entered the territory of the state of the requesting Contracting Party directly from the territory of the state of the requested Contracting Party.

(2) Each Contracting Party shall, upon request of the other Contracting Party and without any special formalities, readmit a citizen of a third state or a stateless person who illegally entered and/or is illegally staying on the territory of the state of the requesting Contracting Party, if such person has a valid visa, except from unused transit visa, or a valid residence permit, as defined by the national legislation and issued by the requested Contracting Party.

### Article 3

The obligation of readmission as stipulated in Article 2, shall not apply in the case of:

a) citizens of third states, that have a common state border with the state of the requesting Contracting Party;

b) citizens of third states or stateless persons who obtained, after they left the territory of the state of the requested Contracting Party or after they entered the territory of the state of the requesting Contracting Party, a visa or a residence permit from the latter;

c) citizens of third states or stateless persons who have resided in the territory of the state of the requesting Contracting Party for the last three months;

d) citizens of third states or stateless persons who were recognized by the requesting Contracting Party either the status of refugee on the basis of the provisions of the Geneva Convention relating to the Status of Refugees of July 28, 1951 and the provisions of the New York Protocol relating to the Status of Refugees of January 31, 1967, or the status of stateless person on the basis of the New York Convention relating to the Status of Stateless Persons of September 28, 1954;

e) citizens of third states or stateless persons who applied for asylum, pending definitive decisions by competent authorities;

f) državljanje tretjih držav ali osebe brez državljanstva, ki jih je zaprosena pogodbenica dejansko vrnila v njihovo matično državo ali v katero koli tretjo državo.

#### 4. člen

Pogodbenica prosilka soglaša s ponovnim sprejemom na ozemlje svoje države tistih državljanov tretjih držav ali oseb brez državljanstva, za katere bi zaprosena pogodbenica po ustreznem preverjanju ugotovila, da v času odhoda z ozemlja države pogodbenice prosilke ne ustrezajo določbam 2. in 3. člena tega sporazuma.

### III. POSTOPEK PONOVNEGA SPREJEMA

#### 5. člen

(1) Zaprošena pogodbenica je dolžna brez odlašanja pisno odgovoriti na prošnjo za ponovni sprejem, v vsakem primeru pa najkasneje v petnajstih dneh. Vsako zavrnitev ponovnega sprejema je treba utemeljiti.

(2) Zaprošena pogodbenica mora na prošnjo pogodbenice prosilke najkasneje v petnajstih dneh izdati potne dokumente, potrebne za vrnitev v domovino, osebi, ki bo vrnjena v skladu z določbami prvega odstavka 1. člena. Zaprošena pogodbenica mora državljanje sprejeti nemudoma po izdaji teh dokumentov.

(3) Zaprošena pogodbenica mora najpozneje v enem mesecu ponovno sprejeti državljanja tretje države ali osebo brez državljanstva, za katero je bil potrjen ponovni sprejem. To obdobje se lahko podaljša na utemeljeno zahtevo katere koli pogodbenice.

#### 6. člen

Zaprošena pogodbenica mora pogodbenici prosilki izdati potrdilo o ponovnem sprejemu, vključno z identifikacijskimi podatki osebe, za katero se zahteva ponovni sprejem. Če se ponovni sprejem izvede brez spremstva, mora biti zaprosena pogodbenica o tem pisno obveščena.

#### 7. člen

Pogodbenica prosilka krije stroške prevoza oseb, ki jih je treba ponovno sprejeti, do meje zaprosene pogodbenice. Pogodbenica prosilka po potrebi krije vse stroške ponovnega sprejema oseb.

#### 8. člen

(1) Pogodbenica prosilka dovoli osebi, ki jo je treba ponovno sprejeti, da v namembno državo prepelje vso svojo zakonito pridobljeno lastnino v skladu z državno zakonodajo.

(2) Nobena pogodbenica ni v nobenem primeru dolžna kriti stroškov prevoza takšnega blaga.

### IV. TRANZIT V PRIMERU ZAVRNITVE

#### 9. člen

(1) Vsaka pogodbenica na zahtevo druge pogodbenice dovoli v primeru zavrnitve tranzit čez ozemlje svoje države državljanom tretjih držav ali osebam brez državljanstva. Zaprošena pogodbenica lahko prosi predstavnika pristojnega organa pogodbenice prosilke, da zagotovi spremstvo med

f) citizens of third states or stateless persons, actually returned by the requested Contracting Party to their state of origin or to any other third state.

#### Article 4

The requesting Contracting Party agrees to accept back to the territory of its state those citizens of third states or stateless persons for whom it would be ascertained, after adequate verification carried out by the requested Contracting Party, that they do not comply with the clauses under Articles 2 and 3 of the present Agreement at the time of their departure from the territory of the state of the requesting Contracting Party.

### III. READMISSION PROCEDURE

#### Article 5

(1) The requested Contracting Party is obliged to answer the request for readmission in writing without delay, and in any case within a maximum of fifteen days. Any refusal of the readmission shall be founded.

(2) Upon request by the requesting Contracting Party, the requested Contracting Party shall, within 15 days at the latest, issue the travel documents required for the repatriation of the person to be readmitted, according to the provisions of article 1, paragraph (1). The requested Contracting Party shall readmit the citizens of its state immediately after issuing such documents.

(3) The requested Contracting Party shall, within one month at the latest, readmit a citizen of a third state or stateless person whose readmission was confirmed. This period may be extended upon founded request by the any of the Contracting Party.

#### Article 6

The requested Contracting Party shall issue a confirmation of readmission to the requesting Contracting Party, including the identity data of the person whose readmission was requested, and if the readmission will be carried out without an escort, the requested Contracting Party should be informed in writing.

#### Article 7

The requesting Contracting Party shall cover the expenses of transportation of persons to be readmitted as far as to the border of the state of the requested Contracting Party. The requesting Contracting Party shall, if necessary, bear all the expenses related to the readmission of persons.

#### Article 8

(1) The requesting Contracting Party shall allow the person to be returned, to transport to the country of his/her destination, all his/her legally acquired property, according to the national legislation.

(2) Any of the Contracting Party shall have no obligation whatsoever to bear the costs of transporting such goods.

### IV. TRANSIT IN CASE OF RETURN

#### Article 9

(1) Each Contracting Party shall allow the citizens of third states or stateless persons to transit the territory of its state in case of return, upon request by the other Contracting Party. The requested Contracting Party may ask a representative of the competent authority of the requesting Con-

tranzitom čez ozemlje njene države, če je takšno spremstvo potrebno. Tranzit se lahko opravi po cesti, železnici ali z letalom.

(2) Pogodbenica prosilka prevzame polno odgovornost za nadaljevanje potovanja take osebe v namembno državo in bo tako osebo ponovno sprejela, če se ukrep zavrnitve iz katerega koli razloga ne bi mogel izvesti.

(3) Pogodbenica prosilka zaprošeni pogodbenici potrdi, da ima oseba, za katero je bil odobren tranzit, veljaven dokument za prevoz v namembno državo.

#### 10. člen

Pogodbenica prosilka mora obvestiti zaprošeno pogodbenico, če zavrtnjena oseba potrebuje spremstvo. Spremstvo zagotovi pogodbenica prosilka, ki tudi krije vse potrebne stroške tranzita v namembno državo in vse stroške, ki bi nastali pri vračanju.

#### 11. člen

Zahtevo za tranzit si neposredno izmenjata pristojna organa pogodbenic. Zahteva mora vsebovati vse podatke o istovetnosti in državljanstvu osebe, datumu potovanja, času in kraju prihoda v državo tranzita ter času in kraju odhoda iz nje v namembno državo, vključno z vsemi podatki o uradnih osebah, če te spremljajo tako osebo. Zaprošena pogodbenica mora pogodbenici prosilki na zahtevo za tranzit odgovoriti v osemindesetih urah od dneva prejema take zahteve.

#### 12. člen

Tranzit se lahko zavrne, če osebi v njeni namembni državi grozi kazenski pregon ali obsodba zaradi njene rase, veroizpovedi, etnične pripadnosti ali pripadnosti določeni družbeni skupini ali zaradi njenega političnega prepričanja.

### V. SPLOŠNE DOLOČBE

#### 13. člen

Pogodbenici po diplomatski poti določita:

- državne organe, odgovorne za obravnavo prošenj za ponovni sprejem ali tranzit;
- mednarodne mejne prehode, ki se lahko uporabijo za ponovni sprejem ali za vstop oseb, ki so v tranzitu.

#### 14. člen

(1) Če je treba za izvajanje tega sporazuma sporočiti osebne podatke, naj taka informacija vsebuje le:

a) podatke o osebi, ki bo ponovno sprejeta ali prevzeta v tranzitu, in če je to potrebno, še podatke o njenih družinskih članih, kot so: priimek, ime, vsako prejšnje ime, vzdevek ali psevdonim, alias, datum in kraj rojstva, spol, sedanje in vsa prejšnja državljanstva;

b) potni list, potni dokument, prepustnico ali kakršen koli drug identifikacijski dokument (številka, datum izdaje, organ, ki ga je izdal, kraj izdaje, čas veljavnosti);

c) druge podatke, potrebne za identifikacijo osebe, ki bo ponovno sprejeta ali prevzeta v tranzitu;

d) načrt potovanja in

e) dovoljenja za vstop v državo, ki jih je izdala ena od pogodbenic ali tretja država, njihove opise;

tracting Party to provide escort while transiting the territory of its state, provided such escort is necessary. The transit may be carried out by road, railway or air transport.

(2) The requesting Contracting Party shall take full responsibility for the continuation of the travel of such person to the country of final destination and shall readmit such person, if the measure of return cannot be carried out for any reason.

(3) The requesting Contracting Party will confirm to the requested Contracting Party, that the person for whom the transit was approved has a document for the transportation to the country of destination.

#### Article 10

The requesting Contracting Party shall inform the requested Contracting Party in case the returned person needs an escort. The escort shall be provided by the requesting Contracting Party bearing all necessary costs for transit to the country of final destination as well as any costs that may occur in case of return.

#### Article 11

The request for the transit shall be exchanged directly between the competent authorities of the Contracting Parties. The request should contain all data pertaining to the identity and nationality of the person, the date of travel, the time and place of the arrival to the transit state as well as the time and place of the departure from it to the state of destination and including all data of the officials, if they accompany such a person. The requested Contracting Party shall answer the request for transit submitted by the requesting Contracting Party within the period of forty-eight hours from the day of receipt of such request.

#### Article 12

The transit may be rejected if the person is threatened to be prosecuted in the country of final destination because of his/her race, religion, ethnicity or membership of a certain social group or because of his/her political opinion.

### V. GENERAL CLAUSES

#### Article 13

The Contracting Parties shall define through the diplomatic channels:

- the state authorities responsible for dealing with applications for readmission or transit.
- international border crossings that may be used for the readmission or entrance of persons in transit;

#### Article 14

(1) Insofar as personal data have to be communicated in order to implement this Agreement, such information may concern only the following:

a) the particulars of the person to be readmitted or admitted in transit, and when necessary, of the members of the person's family, such as: surname, given name, any previous name, nickname or pseudonym, alias, date and place of birth, sex, current and any previous nationality;

b) passport, travel document, laissez-passer or other identity document (number, date of issue, issuing authority, place of issue, period of validity);

c) other details needed to identify the person to be readmitted or admitted in transit;

d) itineraries, and

e) entry permits issued by one of the Contracting Parties or a third state, their descriptions



f) obvestilo o posebni pomoči starejšim ali bolnim osebam, če je ta potrebna.

(2) Nobena pogodbenica ne sme javno objaviti zaupnih podatkov o osebnih podatkih oseb, ki bodo ponovno sprejete ali prevzete v tranzitu, oziroma jih ne sme poslati tretjim državam brez predhodne pisne odobritve druge pogodbenice.

#### 15. člen

Določbe tega sporazuma ne posegajo v pravice in obveznosti, veljavne za pogodbenici, ki izhajajo iz drugih mednarodnih sporazumov, katerih pogodbenici sta.

#### 16. člen

(1) Ta sporazum se sklene za nedoločen čas in začne veljati na trideseti dan po dnevu prejema zadnjega uradnega obvestila, s katerim se pogodbenici obvestita o izpolnitvi vseh notranjepisnih postopkov, potrebnih za začetek njegove veljavnosti.

(2) Z dnem začetka veljavnosti tega sporazuma preneha veljati Sporazum med Vlado Republike Slovenije in Vlado Romunije o vračanju in ponovnem sprejemu državljanov obeh držav, katerih vstop ali bivanje na ozemlju druge države sta nezakonita, podpisan v Ljubljani 11. aprila 1995.

(3) Vsaka pogodbenica lahko začasno v celoti ali delno preneha izvajati sporazum, razen 2. člena tega sporazuma, zaradi razlogov državne varnosti, javnega reda ali zdravja ljudi z uradnim obvestilom drugi pogodbenici. Prenehanje izvajanja sporazuma začne veljati takoj.

(4) Vsaka pogodbenica lahko odpove ta sporazum z uradnim obvestilom drugi pogodbenici. Odpoved sporazuma začne veljati prvi dan drugega meseca po mesecu, v katerem je druga pogodbenica prejela uradno obvestilo.

Da bi to potrdila, sta predstavnika pogodbenic, ki sta bila za to pravilno pooblaščenca, podpisala ta sporazum.

Sklenjeno v Bukarešti dne 4. oktobra 2000 v dveh izvornikih v slovenskem, romunskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Ob sporu ali razlikah v razlagi tega sporazuma prevlada angleško besedilo.

Za Vlado  
Republike Slovenije  
**Vinko Gorenak** l. r.

Za Vlado  
Romunije  
**Mircea Muresan** l. r.

f) if necessary, the need for special assistance to elderly or sick persons should be notified.

(2) None of the Contracting Parties shall either make public confidential information about personal data of the persons who are subject to readmission or admission in transit, or transmit it to third countries without prior written permission of the other Contracting Party.

#### Article 15

(1) The provisions of the present Agreement shall not hinder the rights and obligations assumed by the Contracting Parties pursuant to any other international treaties to which they are parties.

#### Article 16

(1). The present Agreement is concluded for an indefinite period and shall enter into force on the thirtieth day after the day of the receipt of the last notification by which the Contracting Parties shall inform each other on the fulfillment of the internal legal procedures required for its entry into force.

(2) On the day when this Agreement enters into force the Agreement between the Government of the Republic of Slovenia and the Government of Romania regarding the return – readmission of the citizens of the two countries whose entry or residence inside the territory of the other state are illegal, signed in Ljubljana on April 11<sup>th</sup>, 1995, shall terminate.

(3) Each Contracting Party may temporarily suspend the application of this Agreement, in whole or in part, with the exception of Article 2, for reasons of state security, public order or public health by notification to the other Contracting Party. The suspension shall enter into force immediately.

(4) Each Contracting Party may terminate this Agreement by notification to the other Contracting Party. The termination shall enter into force on the first day of the second month following the month in which the notification was received by the other Contracting Party.

In confirmation of the above, the representatives of both Contracting Parties, duly authorized for this purpose, have signed the present Agreement.

Signed at Bucharest on the 4th day of October 2000 in two original copies each in Slovenian, Romanian and English languages, all texts being equally authentic. In case of dispute or difference in the interpretation of the present Agreement, the English text shall prevail.

On Behalf of the Government  
of the Republic of Slovenia  
**Vinko Gorenak** (s)

On Behalf of the Government  
of Romania  
**Mircea Muresan** (s)

#### 3. člen

Za izvajanje sporazuma skrbi Ministrstvo za notranje zadeve.

#### 4. člen

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

Št. 213-04/01-33/1  
Ljubljana, dne 2. marca 2001

Predsednik  
Državnega Zbora  
Republike Slovenije  
**Borut Pahor** l. r.

**18. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Romunije o sodelovanju v boju proti organiziranemu kriminalu, nedovoljenemu prometu z mamili, psihotropnimi snovmi in prekursorji, terorizmu in drugim hujšim kaznivim dejanjem (BROBOK)**

Na podlagi druge alineje prvega odstavka 107. člena in prvega odstavka 91. člena Ustave Republike Slovenije izdajam

**U K A Z**  
**O RAZGLASITVI ZAKONA O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN VLADO ROMUNIJE O SODELOVANJU V BOJU PROTI ORGANIZIRANEMU KRIMINALU, NEDOVOLJENEMU PROMETU Z MAMILI, PSIHOTROPNIMI SNOVMI IN PREKURZORJI, TERORIZMU IN DRUGIM HUJŠIM KAZNIVIM DEJANJEM (BROBOK)**

Razgllašam Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Romunije o sodelovanju v boju proti organiziranemu kriminalu, nedovoljenemu prometu z mamili, psihotropnimi snovmi in prekursorji, terorizmu in drugim hujšim kaznivim dejanjem (BROBOK), ki ga je sprejel Državni zbor Republike Slovenije na seji 2. marca 2001.

Št. 001-22-25/01  
Ljubljana, dne 10. marca 2001

Predsednik  
Republike Slovenije  
**Milan Kučan** l. r.

**Z A K O N**  
**O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN VLADO ROMUNIJE O SODELOVANJU V BOJU PROTI ORGANIZIRANEMU KRIMINALU, NEDOVOLJENEMU PROMETU Z MAMILI, PSIHOTROPNIMI SNOVMI IN PREKURZORJI, TERORIZMU IN DRUGIM HUJŠIM KAZNIVIM DEJANJEM (BROBOK)**

1. člen

Ratificira se Sporazum med Vlado Republike Slovenije in Vlado Romunije o sodelovanju v boju proti organiziranemu kriminalu, nedovoljenemu prometu z mamili, psihotropnimi snovmi in prekursorji, terorizmu in drugim hujšim kaznivim dejanjem, podpisan v Bukarešti 4. oktobra 2000.

2. člen

Sporazum se v izvorniku v slovenskem in angleškem jeziku glasi:\*

**S P O R A Z U M**  
**med Vlado Republike Slovenije in Vlado Romunije o sodelovanju v boju proti organiziranemu kriminalu, nedovoljenemu prometu z mamili, psihotropnimi snovmi in prekursorji, terorizmu in drugim hujšim kaznivim dejanjem**

Vlada Republike Slovenije in Vlada Romunije, v nadaljevanju "pogodbenci", sta se

v želji, da prispevata k razvoju dvostranskih stikov med svojima državama,

da sodelujeta v boju proti kriminalu, posebno organiziranemu kriminalu, proti nedovoljenemu prometu z mamili, psihotropnimi snovmi in prekursorji, terorizmu kakor tudi drugim hujšim kaznivim dejanjem,

**A G R E E M E N T**  
**between the Government of the Republic of Slovenia and the Government of Romania on Cooperation in Fighting against Organized Crime, Illicit Drugs, Psychotropic Substances and Precursors Trafficking, Terrorism and other Serious Crimes**

The Government of the Republic of Slovenia and the Government of Romania hereinafter referred to as "the Contracting Parties",

Aiming to contribute in developing the bilateral contacts between their respective countries,

Interested in cooperating in the fight against crime, notably organized crime, against illicit trafficking in drugs, psychotropic substances and precursors, terrorism, as well as other serious crimes,

\* Besedilo sporazuma v romunskem jeziku je na vpogled v Sektorju za mednarodne pravne zadeve Ministrstva za zunanje zadeve Republike Slovenije.

da okrepi skupna prizadevanja v boju proti terorizmu in zlorabi mamil, psihotropnih snovi in prekurzorjev,

da uskladi svoje ukrepe proti mednarodnemu organiziranemu kriminalu,

da povečata skupna prizadevanja v boju proti terorizmu,

in ob upoštevanju določb ustreznih mednarodnih konvencij s tega področja

sporazumeli, kot sledi:

#### 1. člen

1. Pogodbenici v skladu z določbami svoje veljavne notranje zakonodaje sodelujeta pri preprečevanju nedovoljenega prometa z mamili, psihotropnimi snovmi in prekurzorji, organiziranega kriminala in terorizma, pri odkrivanju in kazenskem pregonu storilcev teh oblik kriminala kot tudi pri preprečevanju, odkrivanju in kazenskem pregonu drugih oblik kriminala, ki ogrožajo javni red in mir.

2. Pogodbenici še posebej sodelujeta v primerih, ko so kazniva dejanja ali priprave nanje storjena na ozemlju države ene od pogodbenic, podatki pristojnih organov pogodbenic pa kažejo na možnost, da bi se ta kazniva dejanja pripravljala ali izvajala na ozemlju države druge pogodbenice.

#### 2. člen

Pogodbenici sodelujeta pri odkrivanju in preprečevanju kriminala, še zlasti organiziranega kriminala, in pri tem:

1. druga drugi sporočata vse podatke o osebah, vpletenih v organiziran kriminal, podatke o povezanosti storilcev kaznivih dejanj, informacije o organizacijah in skupinah storilcev kaznivih dejanj; o tipičnem obnašanju storilcev kaznivih dejanj in skupin; o dejstvih, posebno o času, kraju in načinu storitve kaznivih dejanj; o napadenih objektih, kazenskih predpisih, ki so bili kršeni, in izvedenih ukrepih – če je to potrebno za preprečitev in zatiranje hudih kaznivih dejanj;

2. na zaprosilo izvajata določene operativne policijske ukrepe, ki so v skladu z veljavno notranjo zakonodajo države zaprosene pogodbenice;

3. v skladu s tem sporazumom in veljavno notranjo zakonodajo držav pogodbenic sodelujeta pri preiskavah z usklajenimi policijskimi ukrepi, ki vključujejo vzajemno pomoč glede osebja, gradiva in organizacije;

4. izmenjujeta informacije in strokovne izkušnje o novih oblikah in metodah, ki jih uporabljajo storilci kaznivih dejanj v mednarodnem kriminalu;

5. na zaprosilo izmenjujeta pisno gradivo, vzorce uradnih dokumentov in predmetov, ki so bili uporabljeni pri kaznivih dejanjih ali iz njih izvirajo;

6. izmenjujeta strokovnjake zaradi skupnega izboljšanja kakovosti dela v boju proti organiziranemu kriminalu, zagotavljanja nadaljnega izobraževanja za svoje strokovnjake za pridobitev višje stopnje strokovnega znanja, vzajemnega spoznavanja sredstev in metod boja proti kriminalu in rezultatov najsodobnejših policijskih tehnik;

7. po potrebi organizirata delovna srečanja za pripravo in izvajanje usklajenih ukrepov.

Desiring to step up their joint efforts in fighting against terrorism and drugs psychotropic substances and precursors abuse,

Convinced of the necessity to harmonize their actions against internationally organized crime,

Aiming to increase their joint efforts in fighting against terrorism,

And taking into consideration the respective provisions of the relevant international Conventions in the field,

Have agreed as follows:

#### Article 1

1. The Contracting Parties shall cooperate, in accordance with the provisions of the national legislation in force, in the prevention of illicit drugs, psychotropic substances and precursors trafficking, organized crime and terrorism, in the discovery and prosecution of the perpetrators of such crimes, as well as in preventing, discovering and prosecuting other crimes seriously threatening the public order and security.

2. The Contracting Parties shall cooperate especially in cases where the crimes or preparations thereof are carried out on the territory of the state of one of the Contracting Parties and the information held by the competent authorities of the Contracting Parties indicates a possibility of preparing or committing the same on the territory of the state of the other Contracting Party.

#### Article 2

The Contracting Parties shall cooperate in discovering and suppressing crime, notably, organized crime, by means of:

1. Notifying each other of all data on persons involved in organized crime, data on connections between criminals, information about organizations and groups of criminals; about typical behavior of perpetrators and groups; about facts, with special attention to the time, place and modus operandi of criminal acts; about objects of criminal attacks; the provisions of the penal law thereby violated and about the measures taken – if this is necessary to prevent and combat particularly dangerous crimes;

2. Performing certain operational police activities upon request and in accordance with the national legislation in force in the state of the requested Contracting Party;

3. Cooperating in investigations, in accordance with the present Agreement and with the national legislation in force of the states of the Contracting Parties, by coordinated police measures, including mutual assistance in personnel, materials and organization;

4. Exchanging information and expertise concerning new forms and methods used by criminals in transnational crime;

5. Exchanging, upon request, written materials, samples of official documents and objects used in the perpetration of, or deriving from, crimes.

6. Exchanging experts, in order to jointly improve the quality of work, in the context of fighting against organized crime, to provide for further education of their own experts in order to achieve a higher degree of professional knowledge, to acquire knowledge of each other's means and methods of fighting against crime and of the results of up-to-date police techniques;

7. Organizing, when necessary, working meetings for the preparation and performance of coordinated measures.

## 3. člen

Za preprečevanje in zatiranje nedovoljenega gojenja, proizvodnje, ekstrakcije, izvoza, uvoza in tranzita mamil, psihotropnih snovi in prekurzorjev ter prometa z njimi si pogodbenici v skladu s svojo veljavno notranjo zakonodajo:

1. vzajemno sporočata informacije o osebah, vpletenih v nezakonito proizvodnjo mamil, psihotropnih snovi in prekurzorjev ter promet z njimi, o skrivališčih mamil, o sredstvih transporta in načinu storitve kaznivih dejanj, o kraju izvora in namembnem kraju, vključno z vsemi drugimi posebnostmi o teh kaznivih dejanjih, če je to potrebno za preprečevanje in odkrivanje drugih kaznivih dejanj, ki ogrožajo javni red in mir;

2. izmenjujeta informacije o običajnih in novih načinih nedovoljenega mednarodnega prometa z mamili, psihotropnimi snovmi in prekurzorji in vse druge s tem povezane informacije;

3. izmenjujeta izsledke kriminalističnih in kriminoloških preiskav na področju prometa z mamili, psihotropnimi snovmi in prekurzorji ter njihove zlorabe;

4. izmenjujeta vzorce novih mamil rastlinskega ali sintetičnega izvora ter psihotropnih snovi in prekurzorjev;

5. izmenjujeta strokovne izkušnje o nadzoru zakonitega prometa z mamili, psihotropnimi snovmi in prekurzorji, da bi onemogočali možnosti nezakonitega prometa s temi snovmi;

6. usklajujeta svoje policijske ukrepe, ki jih omogoča veljavna notranja zakonodaja pogodbenic za preprečevanje in zatiranje nezakonite proizvodnje mamil, psihotropnih snovi in prekurzorjev.

## 4. člen

Z namenom preprečevanja in zatiranja terorizma si pogodbenici v skladu z veljavno notranjo zakonodajo pogodbenic in s tem sporazumom:

1. izmenjujeta strokovno znanje in informacije o načrtovanih ali izvršenih terorističnih dejanjih, vpletenih osebah, načinih izvedbe in tehničnih sredstvih, uporabljenih za taka dejanja;

2. izmenjujeta strokovno znanje in informacije o terorističnih skupinah, njihovih članih, ki načrtujejo, izvajajo oziroma so izvedli svoja dejanja na ozemlju države druge pogodbenice na njeno škodo in proti njenim interesom, če je takšna informacija potrebna za ustavitev terorizma ter za preprečevanje in zatiranje s tem povezanih drugih kaznivih dejanj.

## 5. člen

Sodelovanje med pogodbenicama vključuje tudi:

1. izmenjavo informacij o pravnih določbah glede kaznivih dejanj, ki jih opredeljuje sporazum;

2. izmenjavo informacij o koristih, ki si jih je določena oseba pridobila s kaznivim dejanjem;

3. izmenjavo zakonov, statistike, operativnih informacij in strokovnega znanja v zvezi s tujci, azilanti, begunci in migracijami;

4. izmenjavo informacij, pomembnih za eno od pogodbenic v boju proti nezakoniti trgovini z ljudmi in delovno silo, o nezakoniti posesti orožja, streliva, razstreliv ter toksičnih in

## Article 3

For the purpose of preventing and combating illicit cultivation, production, extraction, export, import, transit of and trafficking in narcotic drugs, psychotropic substances and precursors, the Contracting Parties shall, subject to their national legislation in force:

1. Communicate each other information relating to the persons involved in illegal production of and trafficking in narcotic drugs, psychotropic substances and precursors, to drugs hideouts, to means of transportation and modus operandi used by these persons, to the place of origin and destination, as well as to any other relevant details related to these crimes, if necessary to prevent and discover other crimes seriously endangering the public order and security;

2. Exchange information regarding the usual and new manners used in illicit international drugs, psychotropic substances and precursors trafficking and any other relevant information;

3. Exchange the results of their criminalistic and criminological investigations on trafficking in and abuse of narcotic drugs, psychotropic substances and precursors;

4. Exchange samples of new drugs, either of natural or synthetic origin and of psychotropic substances and precursors;

5. Exchange their expertise related to the supervision of the legal trading in narcotic drugs, psychotropic substances and precursors, with a view to denying any possibility of illegal trafficking in the same;

6. Harmonize their own police measures, as permitted by their national legislation in force, for the purpose of preventing and combating the illegal production of narcotic drugs, psychotropic substances and precursors.

## Article 4

In order to prevent and combat terrorism, the Contracting Parties shall, subject to the national legislation in force of their respective states and according to the present Agreement:

1. Exchange their expertise and information related to planned or committed terrorist actions, persons involved, ways of perpetration and to the technical means used in such acts;

2. Exchange their expertise and information relating to terrorist groups, to their members who plan, carry out or have carried out their acts on the territory of the state of the other Contracting Party, to the detriment and against the interests thereof, if such information are useful for stopping terrorism and to preventing and combating other related criminal offences.

## Article 5

Furthermore, the cooperation between the Contracting Parties shall also include:

1. Exchange of information on the legal provisions dealing with the criminal acts as described by the present Agreement;

2. Exchange of information concerning the benefits originating from criminal acts and acquired by certain persons;

3. Exchange of legislation, statistics, operational information and expertise related to aliens, asylum seekers, refugees and migration;

4. Exchange of any information important to one of the Contracting Parties in the fight against illegal trafficking in human beings and in labor force, illegal possession and

radioaktivnih snovi kot tudi o odkrivanju kriminalnih tihotapskih mrež ter preprodajalcev ukradenih vozil;

5. izmenjavo informacij v zvezi s ponarejanjem potnih listin, ponarejanjem in prenarejanjem denarja, potovalnih čekov in kreditnih kartic in s tem povezanega trgovanja, pranja denarja in računalniškega kriminala.

#### 6. člen

1. Za izvajanje določb tega sporazuma pogodbenici imenujeta in pravilno pooblastita svoje pristojne organe za neposredno in operativno sodelovanje na svojih področjih dela in v obsegu svojih pristojnosti.

2. Po začetku veljavnosti tega sporazuma pogodbenici zagotovita, da si pristojni organi medsebojno sporočijo naloge, številke telefonov in telefaksov, ki so potrebni za učinkovito sodelovanje po tem sporazumu.

3. Za zagotavljanje operativne povezave pristojni organi po začetku veljavnosti tega sporazuma drug drugega obvestijo o kontaktnih točkah, ki jih bodo v ta namen določili.

4. Za praktično sodelovanje, kot določata 1. in 2. člen tega sporazuma, lahko pristojni organi pogodbenic v okviru svojih pravnih pristojnosti in v skladu s svojo veljavno notranjo zakonodajo sklenejo protokole o sodelovanju, v katerih določijo konkretna področja delovanja in dejanske oblike sodelovanja.

5. Razen če se dogovorijo drugače, se pristojni organi sporazumevajo in si izmenjujejo informacije v angleškem jeziku.

#### 7. člen

Za zagotavljanje varovanja podatkov o osebah (osebnih podatkov), ki si jih pogodbenici izmenjata v okviru svojega sodelovanja, veljajo v skladu z veljavno notranjo zakonodajo pogodbenic naslednji pogoji:

1. pogodbenica, ki prejme take podatke, jih sme uporabiti le za namene in pod pogoji, ki jih določi pogodbenica, ki jih je izročila;

2. pogodbenica, ki prejme podatke, na zaprosilo pogodbenice, ki jih je izročila, to obvesti o uporabi takih podatkov in o rezultatih te uporabe;

3. osebni podatki se smejo izročati le pristojnim organom ali organizacijam, ki se ukvarjajo z zatiranjem kriminala, z bojem proti terorizmu, mamilom in organiziranemu kriminalu. Ti podatki se smejo poslati drugim organom le ob predhodnem pisnem soglasju pogodbenice, ki je podatke izročila;

4. pogodbenica, ki izroča podatke, mora zagotoviti, da so ti pravilni, da je izročanje podatkov nujno potrebno in da izročeni podatki ustrezajo cilju izročanja. Upoštevati je treba tudi veljavno notranjo zakonodajo druge pogodbenice, ki omejuje izročanje osebnih podatkov. Če bi se izkazalo, da so bili izročeni podatki neresnični ali da so bili izročeni podatki, ki ne bi smeli biti razkriti, je pogodbenica, ki je podatke prejela, o tem nemudoma obveščena. Pogodbenica, ki je podatke prejela, popravi vse neresnične podatke in nemudoma uniči vse podatke, izročene pomotoma ali katerih izročitev ni bila dovoljena;

5. upravičeni osebi se na njeno zahtevo razložijo vsi obstoječi podatki o njej kot tudi njihova načrtovana uporaba.

trafficking in arms, ammunition, explosives, toxic and radioactive substances as well as in detecting criminal networks of smugglers, and stolen vehicles dealers;

5. Exchange of information related to counterfeiting of travel documents, forgery and counterfeiting of money, travel cheques and credit cards and the related trafficking, money laundering as well as computer crimes.

#### Article 6

1. For the purpose of implementing the provisions of the present Agreement, the Contracting Parties assign their Competent Authorities and duly authorize them to cooperate directly, and operatively in their respective fields of work and according to their respective competencies.

2. Upon entering into force of the present Agreement, the Contracting Parties shall provide for mutual notification by the Competent Authorities of addresses, telephone and facsimile numbers, as required for effectively carrying out the cooperation under the present Agreement;

3. In order to provide for operative liaison, the Competent Authorities shall notify each other, upon entering into force of the present Agreement, the contact points, as assigned by them for this purpose;

4. In order to practically implement the cooperation as provided by in Article 1 and Article 2 of the present Agreement, the Competent Authorities of the Contracting Parties may, within the limits of their legal competencies, conclude cooperation protocols, fully complying with their national legislation in force, where they shall define the specific fields of activity and the actual forms of the cooperation.

5. Unless otherwise agreed, the Competent Authorities shall use English language in communications and exchanges of information.

#### Article 7

In order to provide for the protection of data relating to persons (personal data) exchanged by the Contracting Parties within their cooperation, the following terms and conditions shall apply, subject to the national legislation in force of the Contracting Parties:

1. The Contracting Party receiving such data may use the data solely for the purpose and under the conditions as determined by the Contracting Party delivering them;

2. Upon request by the delivering Contracting Party, the receiving Contracting Party shall inform the other of the use made of the data delivered and on the results thus achieved;

3. Personal data may be delivered only to the Competent Authorities or organizations dealing with crime suppression, fighting against terrorism, drugs related and organized crime. Such data may be transferred to any other authorities only with the prior written permission of the Contracting Party delivering the said data;

4. The Contracting Party delivering the data must make sure that the data are accurate, that the delivery is absolutely necessary and that the delivered data are appropriate to the aim of the delivery. Consideration shall also be taken of the national legislation in force of the other Contracting Party, restricting the delivery of personal data. Should it turn out that incorrect data or data which shouldn't have been disclosed were delivered, the receiving Contracting Party shall immediately be informed on the matter. The receiving Contracting Party shall then correct the inaccurate data and, respectively, immediately destroy any data delivered by mistake or unpermittedly;

5. Upon request by a rightfully entitled person, any existing data concerning him/her, as well as the planned

Če zakon ne predvideva drugače, taka razlaga ni obvezna. V zvezi z dajanjem informacij o osebnih podatkih prevlada veljavna notranja zakonodaja države pogodbenice, ki podatke izroča;

6. pogodbenica, ki izroča podatke, ob njihovi izročitvi določi tudi veljavne notranje roke za izbris podatkov. V tem obdobju je treba podatke, ki se nanašajo na določeno osebo in niso več potrebni, izbrisati. O izbrisu podatkov in o razlogu za to je treba obvestiti pogodbenico, ki je izročila podatke. Prejeti podatki se ob prenehanju tega sporazuma izbrisejo;

7. pogodbenici se obvezeta, da vodita evidenco o izročanju, prejemanju in izbrisu osebnih podatkov;

8. pogodbenici morata zagotoviti učinkovito varstvo vseh osebnih podatkov in s tem preprečiti dostop nepooblaščenim osebam do takih podatkov in jih tudi ne smeta spreminjati ali objavljati.

#### 8. člen

1. Pogodbenici jamčita za zaupnost vseh podatkov, ki jih je ena izmed pogodbenic označila kot zaupne, če so bili za take določeni po veljavni notranji zakonodaji države pogodbenice, ki jih je izročila.

2. Gradiva, dokumente, podatke in tehnično opremo, izročene po tem sporazumu, je mogoče izročiti tretji državi le ob predhodnem pisnem soglasju pristojnega organa pogodbenice, ki je te podatke izročila.

#### 9. člen

1. Za pospeševanje in stalno vrednotenje sodelovanja po tem sporazumu pogodbenici ustanovita mešani odbor. Pogodbenici se po diplomatski poti obvestita o sestavi mešanega odbora.

2. Mešani odbor se sestaja po potrebi izmenično v Republiki Sloveniji in v Romuniji. Po potrebi lahko vsaka pogodbenic predlaga dodatne sestanke mešanega odbora.

#### 10. člen

Stroške, ki nastanejo pri izvajanju tega sporazuma, vzajemno krijeta pogodbenici. Ob obiskih delegacij mednarodne potne stroške (povratne vozovnice) krije pogodbenica, ki pošilja delegacijo, stroške bivanja, notranjih potovanj in nujne zdravniške oskrbe pa krije pogodbenica, ki sprejme delegacijo druge pogodbenice.

#### 11. člen

Vsaka pogodbenica lahko v celoti ali delno odkloni svoje sodelovanje in podporo ali postavi določene pogoje, če je to omejeno z njenim veljavnim notranjim pravom ali če se s tem ogrožajo varnost ali drugi temeljni interesi države ali če se krši veljavna notranja zakonodaja države pogodbenice.

#### 12. člen

Določbe tega sporazuma ne vplivajo na pravice in obveznosti, ki sta jih prevzeli pogodbenici v skladu z mednarodnimi pogodbami, katerih pogodbenici sta.

use thereof, shall be explained to such person. Unless permitted by law, such explanation is not mandatory. With respect to giving information on personal data, the national legislation in force of the state of the Contracting Party delivering the data shall prevail;

6. The Contracting Party delivering the data shall, upon delivery thereof, indicate its valid national deadlines for the erasure of these data. Within this period, any data concerning a certain person shall be erased when their necessity ceases to exist. The Contracting Party delivering the data shall be informed of the erasure thereof and of the reason for such erasure. The data received shall be erased upon the termination of the present Agreement;

7. Both Contracting Parties oblige themselves to keep records of the delivery, receipt and erasure of personal data.

8. The Contracting Parties shall provide for effective protection of any personal data to prevent the access of unauthorized persons to such data and are not allowed to alter them or render those public.

#### Article 8

1. The Contracting Parties guarantee the confidentiality of any data classified as such by any of the Contracting Parties, if the same are defined as confidential according to the national legislation in force of the state of the Contracting Party delivering them.

2. The materials, documents, data and technical equipment delivered pursuant to the present Agreement, may be forwarded to any third State only with the prior written approval of the Competent Authority of the Contracting Party that originally delivered them.

#### Article 9

1. The Contracting Parties shall set up a Joint Committee, with a view to promoting and constantly evaluating the cooperation pursuant to the present Agreement. The Contracting Parties shall notify each other through diplomatic channels on the composition of the Joint Committee.

2. The Joint Committee shall meet when needed, alternately in the Republic of Slovenia and Romania. Either Contracting Party may initiate, if necessary, additional meetings of the Joint Committee.

#### Article 10

The expenditure incurred by the implementation of the present Agreement shall be born by the Contracting Parties on a mutual basis. In the case of exchanging delegations, the international travel fares (return tickets) are to be covered by the Contracting Party sending the delegation, while the subsistence, domestic travel and emergency medical care shall be covered by the Contracting Party receiving the delegation of the other Contracting Party.

#### Article 11

Either Contracting Party may deny, in the whole or in part, its cooperation and its support or may set certain conditions, therefor, if this is restricted by its national law in force, if this endangers the security or other essential interests of the state or violates the national legislation in force of the state of the Contracting Party.

#### Article 12

The provisions of the present Agreement do not hinder the rights and obligations assumed by the Contracting Parties pursuant to any other international treaties to which they are parties.

## 13. člen

1. Ta sporazum začne veljati na trideseti dan po datumu prejema zadnjega uradnega obvestila, s katerim se pogodbenici obvestita o izpolnitvi notranjepravnih postopkov, potrebnih za začetek njegove veljavnosti.

2. Ta sporazum je sklenjen za nedoločen čas. Vsaka pogodbenica ga lahko odpove po diplomatski poti. Sporazum preneha veljati tri mesece po dnevu, ko je druga pogodbenica prejela obvestilo o odpovedi.

Podpisano v Bukarešti dne 4. oktobra 2000 v dveh izvornikih v slovenskem, romunskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna in veljavna. Ob nesoglasju v razlagi prevlada angleško besedilo.

Za Vlado  
Republike Slovenije  
**Vinko Gorenak** l. r.

Za Vlado  
Romunije  
**Mircea Muresan** l. r.

## Article 13

1. The present Agreement shall enter into force on the thirtieth day after the date of the receipt of the last notification by which the Contracting Parties shall inform each other on the fulfillment of the internal legal procedures, required for its entry into force.

2. The present Agreement is concluded for an indefinite period of time. Either Contracting Party may denounce the present Agreement through the diplomatic channels. The Agreement shall cease to have effect three months following the day the other Contracting Party received the notice of denunciation.

Signed at Bucharest on the 4th of October 2000, in two original copies, each in Slovenian, Romanian and English languages, all texts being equally authentic and valid. In case of any disagreement in interpretation, the English text shall prevail.

On Behalf of the Government  
of the Republic of Slovenia  
**Vinko Gorenak** (s)

On Behalf of the Government  
of Romania  
**Mircea Muresan** (s)

## 3. člen

Za izvajanje sporazuma skrbi Ministrstvo za notranje zadeve.

## 4. člen

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

Št. 212-05/01-18/1  
Ljubljana, dne 2. marca 2001

Predsednik  
Državnega zbora  
Republike Slovenije  
**Borut Pahor** l. r.

**19. Zakon o ratifikaciji Konvencije med Vlado Republike Slovenije in Vlado Kanade o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja (BCAIDO)**

Na podlagi druge alineje prvega odstavka 107. člena in prvega odstavka 91. člena Ustave Republike Slovenije izdajam

**U K A Z**

**O RAZGLASITVI ZAKONA O RATIFIKACIJI KONVENCIJE MED VLADO REPUBLIKE SLOVENIJE IN VLADO KANADE O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA IN PREMOŽENJA (BCAIDO)**

Razglašam Zakon o ratifikaciji Konvencije med Vlado Republike Slovenije in Vlado Kanade o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja (BCAIDO), ki ga je sprejel Državni zbor Republike Slovenije na seji 2. marca 2001.

Št. 001-22-26/01  
Ljubljana, dne 12. marca 2001

Predsednik  
Republike Slovenije  
**Milan Kučan** l. r.

**Z A K O N**

**O RATIFIKACIJI KONVENCIJE MED VLADO REPUBLIKE SLOVENIJE IN VLADO KANADE O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA IN PREMOŽENJA (BCAIDO)**

1. člen

Ratificira se Konvencija med Vlado Republike Slovenije in Vlado Kanade o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, podpisana v Ljubljani 15. septembra 2000.

2. člen

Konvencija se v slovenskem in angleškem jeziku glasi:\*

**K O N V E N C I J A  
MED VLADO REPUBLIKE SLOVENIJE  
IN VLADO KANADE O IZOGIBANJU DVOJNEGA  
OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH  
UTAJ V ZVEZI Z DAVKI OD DOHODKA  
IN PREMOŽENJA**

Vlada Republike Slovenije in Vlada Kanade

sta se v želji, da bi sklenili konvencijo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja,

sporazumeli, kot sledi:

1. člen

**OSEBE, ZA KATERE SE UPORABLJA KONVENCIJA**

Ta konvencija se uporablja za osebe, ki so rezidenti ene ali obeh držav pogodbenic.

**C O N V E N T I O N  
BETWEEN THE GOVERNMENT  
OF THE REPUBLIC OF SLOVENIA  
AND THE GOVERNMENT OF CANADA  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME  
AND ON CAPITAL**

The Government of the Republic of Slovenia and the Government of Canada,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

Have agreed as follows:

Article 1

**PERSONAL SCOPE**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

\* Besedilo konvencije v francoskem jeziku je na vpogled v Sektorju za mednarodnopravne zadeve Ministrstva za zunanje zadeve



## 2. člen

## DAVKI, ZA KATERE SE UPORABLJA KONVENCIJA

1. Ta konvencija se uporablja za davke od dohodka in premoženja, ki se uvedejo v imenu Slovenije in v imenu Kanade ali njenih političnih enot ali lokalnih oblasti, ne glede na način njihove uvedbe.

2. Za davke od dohodka in premoženja se štejejo vsi davki, uvedeni na celoten dohodek, celotno premoženje ali na sestavine dohodka ali premoženja, vključno z davki od dobička iz odtujitve premoženja ali nepremičnin, ter davki od povečanja premoženja.

3. Obstoječi davki, za katere se uporablja konvencija, so:

- a) za Republiko Slovenijo:
  - i) davek od dobička pravnih oseb;
  - ii) davek od dohodka posameznikov, vključno z mezdami in plačami, dohodkom iz kmetijskih dejavnosti, dohodkom iz poslovanja in dohodkom iz nepremičnin in premoženja (v nadaljevanju "slovenski davek").

- b) za Kanado:
  - davki, ki jih uvede vlada Kanade po Zakonu o davku od dohodka (v nadaljevanju "kanadski davek");

4. Ta konvencija se uporablja tudi za kakršnekoli enake ali vsebinsko podobne davke, ki se uvedejo po datumu podpisa konvencije dodatno k davkom iz tretjega odstavka ali namesto njih. Pristojna organa držav pogodbenic drug drugega uradno obvestita o kakršnihkoli pomembnih spremembah svoje davčne zakonodaje.

## 3. člen

## SPLOŠNA OPREDELITEV IZRAZOV

1. Za namene te konvencije, razen če sobesedilo zahteva drugače:

- a) izraz "Kanada", uporabljen v zemljepisnem smislu, pomeni ozemlje Kanade, vključno:
  - i) s katerimkoli območjem zunaj teritorialnega morja Kanade, ki je v skladu z mednarodnim pravom in kanadskimi zakoni območje, na katerem lahko Kanada izvaja pravice v zvezi z morskim dnom in njegovim podzemljem ter njenim naravnim bogastvom;
  - ii) z morjem in zračnim prostorom nad vsakim območjem iz pododstavka i) v zvezi s kakršnokoli dejavnostjo, ki se izvaja v zvezi z iskanjem ali izkoriščanjem v njem omenjenega naravnega bogastva;
- b) izraz "Slovenija" pomeni Republiko Slovenijo, in ko se uporablja v zemljepisnem smislu, ozemlje Republike Slovenije, vključno z morskim območjem, morskim dnom in njegovim podzemljem ob teritorialnem morju Republike Slovenije, če Republika Slovenija lahko izvaja svoje suverene pravice in jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;
- c) izraza "država pogodbenica" in "druga država pogodbenica" pomenita, kot zahteva sobesedilo, Kanado ali Slovenijo;
- d) izraza "podjetje države pogodbenice" in "podjetje druge države pogodbenice" pomenita podjetje, ki ga upravlja rezident države pogodbenice, in podjetje, ki ga upravlja rezident druge države pogodbenice;

## Article 2

## TAXES COVERED

1. This Convention shall apply to taxes on income and on capital imposed on behalf of Slovenia and on behalf of Canada or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

3. The existing taxes to which the Convention shall apply are:

- (a) in the case of Canada:
  - the taxes imposed by the Government of Canada under the *Income Tax Act*, (hereinafter referred to as "Canadian tax");
- (b) in the case of the Republic of Slovenia:
  - (i) the tax on profits of legal persons;
  - (ii) the tax on income of individuals, including wages and salaries, income from agricultural activities, income from business and income from immovable and movable property; (hereinafter referred to as "Slovenian tax").

4. The Convention shall also apply to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the taxes mentioned in paragraph 3. The competent authorities of the Contracting States shall notify each other of any important changes which have been made in their respective taxation laws.

## Article 3

## GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires:

- (a) the term "Canada" used in a geographical sense, means the territory of Canada, including:
  - (i) any area beyond the territorial sea of Canada which, in accordance with international law and the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
  - (ii) the sea and airspace above every area referred to in subparagraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
- (b) the term "Slovenia" means the Republic of Slovenia and, when used in a geographical sense, the territory of the Republic of Slovenia, including the sea area, the seabed and subsoil adjacent to the territorial sea of the Republic of Slovenia, if the Republic of Slovenia may exercise its sovereign rights and jurisdiction in accordance with its domestic legislation and international law;
- (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Slovenia;
- (d) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" means respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

- e) izraz "oseba" vključuje posameznika, družbo in katerokoli drugo telo, ki združuje več oseb, in za Kanado izraz vključuje tudi sklad;
- f) izraz "družba" pomeni katerokoli korporacijo ali katerikoli subjekt, ki se za davčne namene obravnava kot korporacija;
- g) izraz "pristojni organ" pomeni:
  - i) za Kanado ministra za državne prihodke ali njegovega pooblaščenega predstavnika;
  - ii) za Slovenijo Ministrstvo za finance Republike Slovenije ali pooblaščenega predstavnika tega ministrstva;
- h) izraz "državljan" pomeni:
  - i) kateregakoli posameznika, ki ima državljanstvo države pogodbenice;
  - ii) katerokoli pravno osebo, osebno družbo in združenje, katerih status izhaja iz veljavne zakonodaje v državi pogodbenici;
- i) izraz "mednarodni promet" pomeni kakršenkoli prevoz z ladjo ali letalom, ki ga opravlja podjetje države pogodbenice, razen če ladja ali letalo opravlja prevoz samo med kraji v drugi državi pogodbenici.

2. Kadarkoli država pogodbenica uporabi konvencijo, ima katerikoli izraz, ki v njej ni opredeljen, razen če sobesedilo zahteva drugače, pomen, ki ga ima takrat po pravu te države za namene davkov, za katere se konvencija uporablja.

#### 4. člen REZIDENT

1. Za namene te konvencije izraz "rezident države pogodbenice" pomeni:

- a) katerokoli osebo, ki je po zakonodaji te države dolžna plačevati davke zaradi svojega stalnega prebivališča, prebivališča, sedeža uprave, kraja ustanovitve ali kateregakoli drugega podobnega merila;
- b) tisto državo ali njeno politično enoto ali lokalno oblast ali katerokoli agencijo ali institucijo take države, enote ali oblasti.

2. Kadar je zaradi določb prvega odstavka posameznik rezident obeh držav pogodbenic, se status posameznika določi na naslednji način:

- a) posameznik se šteje samo za rezidenta države, v kateri ima na razpolago stalno prebivališče; če ima posameznik na razpolago stalno prebivališče v obeh državah, se posameznik šteje samo za rezidenta države, s katero ima tesnejše osebne in ekonomske odnose (središče življenjskih interesov);
- b) če ni mogoče opredeliti države, v kateri ima posameznik središče življenjskih interesov, ali če nima v nobeni od držav na razpolago stalnega prebivališča, se posameznik šteje samo za rezidenta države, v kateri ima običajno bivališče;
- c) če ima posameznik običajno bivališče v obeh državah ali v nobeni od njiju, se posameznik šteje samo za rezidenta države, katere državljan je;
- d) če je posameznik državljan obeh držav ali nobene od njiju, pristojna organa držav pogodbenic vprašanje rešita s skupnim dogovorom.

- (e) the term "person" includes an individual, a company and any other body of persons and, in the case of Canada, the term also includes a trust;
- (f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (g) the term "competent authority" means:
  - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative;
  - (ii) in the case of Slovenia, the Ministry of Finance of the Republic of Slovenia or its authorized representative;
- (h) the term "national" means:
  - (i) any individual possessing the nationality of a Contracting State;
  - (ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State;
- (i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State.

2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State for the purposes of the taxes to which the Convention applies.

#### Article 4 RESIDENT

1. For the purposes of this Convention, the term "resident of a Contracting State" means:

- (a) any person who, under the laws of that State, is liable to tax therein by reason of the person's domicile, residence, place of management, place of incorporation or any other criterion of a similar nature;
- (b) that State or a political subdivision or local authority thereof or any agency or instrumentality of any such State, subdivision or authority.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then the individual's status shall be determined as follows:

- (a) the individual shall be deemed to be a resident only of the State in which the individual has a permanent home available; if the individual has a permanent home available in both States, the individual shall be deemed to be a resident only of the State with which the individual's personal and economic relations are closer (centre of vital interests);
- (b) if the State in which the individual has his centre of vital interests cannot be determined, or if there is not a permanent home available to the individual in either State, the individual shall be deemed to be a resident only of the State in which the individual has an habitual abode;
- (c) if the individual has an habitual abode in both States or in neither of them, the individual shall be deemed to be a resident only of the State of which the individual is a national;
- (d) if the individual is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Kadar je zaradi določb prvega odstavka družba rezident obeh držav pogodbenic, se šteje, da je samo rezident države, katere državljan je.

4. Kadar je zaradi določb prvega odstavka oseba, ki ni posameznik ali družba, rezident obeh držav pogodbenic, si pristojna organa držav pogodbenic s skupnim dogovorom prizadevata rešiti vprašanje in določiti način uporabe konvencije za to osebo.

#### 5. člen

##### STALNA POSLOVNA ENOTA

1. Za namene te konvencije izraz "stalna poslovna enota" pomeni stalno mesto poslovanja, prek katerega v celoti ali delno potekajo posli podjetja.

2. Izraz "stalna poslovna enota" še posebej vključuje:

- a) sedež uprave;
- b) podružnico;
- c) pisarno;
- d) tovarno;
- e) delavnico in
- f) rudnik, naftno ali plinsko nahajališče, kamnolom ali katerikoli drug kraj, kjer iščejo ali izkoriščajo naravno bogastvo.

3. Izraz "stalna poslovna enota" zajema tudi:

- a) gradbišče ali projekt gradnje, montaže ali sestavljanja ali s tem povezane dejavnosti nadzora, ampak samo če tako gradbišče, projekt ali dejavnosti trajajo več kot dvanajst mesecev,
- b) storitve, vključno s svetovalnimi storitvami, ki jih zagotavlja podjetje države pogodbenice prek svojih uslužbencev ali drugega osebja v drugi državi pogodbenici, vendar samo, kadar take dejavnosti (za iste ali sorodne projekte) trajajo s prekinitvami ali brez njih več kot devet mesecev v katerikoli obdobju dvanajstih mesecev.

4. Ne glede na prejšnje določbe tega člena se šteje, da izraz "stalna poslovna enota" ne vključuje:

- a) uporabe prostorov samo za namen skladiščenja, razstavljanja ali dostave dobrin ali blaga, ki pripada podjetju;
- b) vzdrževanja zaloge dobrin ali blaga, ki pripada podjetju, samo za namen skladiščenja, razstavljanja ali dostave;
- c) vzdrževanja zaloge dobrin ali blaga, ki pripada podjetju, samo za namen predelave s strani drugega podjetja;
- d) vzdrževanja stalnega mesta poslovanja samo za namen nakupa dobrin ali blaga za podjetje ali zbiranja informacij za podjetje;
- e) vzdrževanja stalnega mesta poslovanja samo za namen oglaševanja, za zagotavljanje informacij, za znanstvene raziskave ali za podobne dejavnosti pripravljalne ali pomožne narave za podjetje;
- f) vzdrževanja stalnega mesta poslovanja samo za kakršnokoli kombinacijo dejavnosti, omenjenih v pododstavkih od a) do e), pod pogojem, da je splošna dejavnost stalnega mesta poslovanja, ki

3. Where by reason of the provisions of paragraph 1 a company is a resident of both Contracting States, it shall be deemed to be a resident only of the State of which it is a national.

4. Where by reason of the provisions of paragraph 1 a person other than an individual or a company is a resident of both Contracting States, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question and to determine the mode of application of the Convention to such person.

#### Article 5

##### PERMANENT ESTABLISHMENT

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop; and
- (f) a mine, an oil or gas well, a quarry or any other place relating to the exploration for or the exploitation of natural resources.

3. The term "permanent establishment" shall likewise encompass:

- (a) a building site, a construction, assembly or installation project or supervisory activities in connection therewith, but only where such site, project or activities continue for a period of more than twelve months;
- (b) the furnishing of services, including consultancy services, by an enterprise of a Contracting State through its employees or other personnel in the other Contracting State, but only where such activities (for the same or related projects) continue with or without interruptions for a period exceeding nine months within any twelve month period.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

- (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
- (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;
- (e) the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research, or for similar activities of a preparatory or auxiliary character for the enterprise;
- (f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (e) provided that the overall activity of the fixed place of business resulting

je posledica te kombinacije, pripravljalne ali pomožne narave.

5. Ne glede na določbe prvega in drugega odstavka, kadar oseba – ki ni zastopnik z neodvisnim statusom, za katerega se uporablja šesti odstavek – deluje v imenu podjetja ter ima in običajno uporablja v državi pogodbenici pooblastilo za sklepanje pogodb v imenu podjetja, se za to podjetje šteje, da ima stalno poslovno enoto v tej državi v zvezi s katerimikoli dejavnostmi, ki jih ta oseba prevzame za podjetje, razen če so dejavnosti take osebe omejene na tiste iz četrtega odstavka, zaradi katerih se to stalno mesto poslovanja po določbah tega odstavka ne bi štelo za stalno poslovno enoto, če bi se opravljale prek stalnega mesta poslovanja.

6. Ne šteje se, da ima podjetje stalno poslovno enoto v državi pogodbenici samo zato, ker opravlja posle v tej državi prek posrednika, splošnega komisionarja ali katerekoli drugega zastopnika z neodvisnim statusom, pod pogojem, da te osebe delujejo v okviru svojega rednega poslovanja.

7. Dejstvo, da družba, ki je rezident države pogodbenice, nadzoruje družbo, ki je rezident druge države pogodbenice ali opravlja posle v tej drugi državi (prek stalne poslovne enote ali drugače) ali je pod nadzorom take družbe, samo po sebi še ne pomeni, da je ena od družb stalna poslovna enota druge.

#### 6. člen

##### DOHODEK IZ NEPREMIČNIN

1. Dohodek rezidenta države pogodbenice, ki izhaja iz nepremičnin (vključno z dohodkom iz kmetijstva ali gozdarstva), ki so v drugi državi pogodbenici, se lahko obdavči v tej drugi državi.

2. Za namene te konvencije ima izraz "nepremičnine" pomen, ki ga ima za namene ustrezne davčne zakonodaje države pogodbenice, v kateri je zadevna nepremičnina. Izraz vedno vključuje premoženje, ki je sestavni del nepremičnin, živino in opremo, ki se uporablja v kmetijstvu in gozdarstvu, pravice, za katere veljajo določbe splošnega prava v zvezi z zemljiško lastnino, užitek na nepremičninah in pravice do spremenljivih ali stalnih plačil kot odškodnino za izkoriščanje ali pravico do izkoriščanja nahajališč rud, virov ter drugega naravnega bogastva. Ladje in letala se ne štejejo za nepremičnine.

3. Določbe prvega odstavka se uporabljajo za dohodek, ki se ustvari z neposredno uporabo, oddajanjem v najem ali vsako drugo obliko uporabe nepremičnine, in za dohodek iz odtujitve take nepremičnine.

4. Določbe prvega in tretjega odstavka se uporabljajo tudi za dohodek iz nepremičnin podjetja in dohodek iz nepremičnin, ki se uporabljajo za opravljanje samostojnih osebnih storitev.

#### 7. člen

##### POSLOVNI DOBIČEK

1. Dobiček podjetja države pogodbenice se obdavči samo v tej državi, razen če podjetje posluje v drugi državi pogodbenici prek stalne poslovne enote v njej. Če podjetje posluje ali je poslovalo, kot je prej omenjeno, se lahko dobiček podjetja obdavči v drugi državi, vendar samo toliko dobička, kot se pripiše tej stalni poslovni enoti.

from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person – other than an agent of an independent status to whom paragraph 6 applies – is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that other State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

#### Article 6

##### INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.

2. For the purposes of this Convention, the term "immovable property" shall have the meaning which it has for the purposes of the relevant taxation law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources. Ships and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property and to income from the alienation of such property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

#### Article 7

##### BUSINESS PROFITS

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on or has carried on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

2. Ob upoštevanju določb tretjega odstavka, kadar podjetje države pogodbenice posluje v drugi državi pogodbenici prek stalne poslovne enote v njej, se v vsaki državi pogodbenici tej stalni poslovni enoti pripiše dobiček, za katerega bi se lahko pričakovalo, da bi ga imela, če bi bila različno in ločeno podjetje, ki opravlja enake ali podobne dejavnosti pod istimi ali podobnimi pogoji ter povsem neodvisno posluje s podjetjem, katerega stalna poslovna enota je.

3. Pri določanju dobička stalne poslovne enote je dovoljeno odšteti tiste stroške, ki nastanejo za namene stalne poslovne enote, vključno s poslovnimi in splošnimi upravnimi stroški, ki so nastali bodisi v državi, kjer je stalna poslovna enota, ali drugje.

4. Če se v državi pogodbenici dobiček, ki se pripiše stalni poslovni enoti, običajno določi na podlagi porazdelitve vsega dobička podjetja na njegove dele, nič v drugem odstavku tej državi pogodbenici ne preprečuje določiti obdavčljivega dobička z običajno porazdelitvijo. Sprejeta metoda porazdelitve pa mora biti taka, da je rezultat v skladu z načeli tega člena.

5. Stalni poslovni enoti se ne pripiše dobiček samo zaradi razloga, ker nakupuje dobrine ali blago za podjetje.

6. Za namene prejšnjih odstavkov se dobiček, ki se pripiše stalni poslovni enoti, določi po isti metodi leto za letom, razen če je upravičen in zadosten razlog za nasprotno.

7. Kadar dobiček vključuje dohodkovne postavke, ki so posebej obravnavane v drugih členih te konvencije, določbe tega člena ne vplivajo na določbe tistih členov.

#### 8. člen

##### POMORSKI IN LETALSKI PREVOZ

1. Dobiček, ki ga podjetje države pogodbenice doseže z opravljanjem prevoza z ladjo ali letalom v mednarodnem prometu, se obdavči samo v tej državi.

2. Ne glede na določbe prvega odstavka in 7. člena se lahko dobiček, ki ga podjetje države pogodbenice doseže iz vožnje ladje ali letala, kadar je glavni namen vožnje prevoz potnikov ali premoženja med kraji v drugi državi pogodbenici, obdavči v tej drugi državi.

3. Določbe prvega in drugega odstavka se uporabljajo tudi za dobiček iz udeležbe pri interesnem združenju (pool), mešanem podjetju ali mednarodni prevoznici.

4. V tem členu izraz "prevoz z ladjo ali letalom v mednarodnem prometu", ki ga opravlja podjetje, vključuje zakup ali najem ladij ali letal in najem zabožnikov in s tem povezane opreme s strani tega podjetja pod pogojem, da je tak zakup ali najem priložnosten glede na opravljanje prevoza z ladjo ali letalom v mednarodnem prometu s strani tega podjetja.

#### 9. člen

##### POVEZANA PODJETJA

1. Kadar:

- a) je podjetje države pogodbenice neposredno ali posredno udeleženo pri upravljanju, nadzoru ali v kapitalu podjetja druge države pogodbenice ali
- b) so iste osebe neposredno ali posredno udeležene pri upravljanju, nadzoru ali v kapitalu podjetja

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed those deductible expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses, whether incurred in the State in which the permanent establishment is situated or elsewhere.

4. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary. The method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.

#### Article 8

##### SHIPPING AND AIR TRANSPORT

1. Profits derived by an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that State.

2. Notwithstanding the provisions of paragraph 1 and of Article 7, profits derived by an enterprise of a Contracting State from a voyage of a ship or aircraft where the principal purpose of the voyage is to transport passengers or property between places in the other Contracting State may be taxed in that other State.

3. The provisions of paragraphs 1 and 2 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

4. In this Article, the term "operation of ships or aircraft in international traffic" by an enterprise, includes the charter or rental of ships or aircraft, and the rental of containers and related equipment, by that enterprise provided that such charter or rental is incidental to the operation by that enterprise of ships or aircraft in international traffic.

#### Article 9

##### ASSOCIATED ENTERPRISES

1. Where

- (a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
- (b) the same persons participate directly or indirectly in the management, control or capital of an en-

države pogodbenice in podjetja druge države pogodbenice

in v obeh primerih obstajajo ali se uvedejo med podjetjema v njenih komercialnih ali finančnih odnosih pogoji, drugačni od tistih, ki bi obstajali med neodvisnimi podjetji, se kakršenkoli dobiček, ki bi prirastel, če takih pogojev ne bi bilo, enemu od podjetij, vendar prav zaradi takih pogojev ni prirastel, lahko vključi v dobiček tega podjetja in ustrezno obdavči.

2. Kadar država pogodbenica v dobiček podjetja te države vključuje – in ustrezno obdavči – dobiček, za katerega je že bilo obdavčeno podjetje druge države pogodbenice v tej drugi državi, in je tako vključen dobiček, ki bi prirastel podjetju prve omenjene države, če bi bili pogoji, ki obstajajo med podjetjema, taki, kot bi obstajali med neodvisnimi podjetji, ta druga država ustrezno prilagodi znesek davka, ki se v tej državi zaračuna od tega dobička. Pri določanju take prilagoditve je treba upoštevati druge določbe te konvencije in pristojna organa držav pogodbenic se po potrebi med seboj posvetujeta.

3. Država pogodbenica ne spremeni dobička podjetja v okoliščinah iz prvega odstavka po izteku časovnih rokov, določenih v njeni notranji zakonodaji, in v nobenem primeru po šestih letih od konca leta, v katerem bi dobiček, za katerega bi veljala taka sprememba, prirastel temu podjetju, če ne bi bilo pogojev iz prvega odstavka.

4. Določbe drugega in tretjega odstavka se ne uporabljajo pri goljufiji, naklepnem neizpolnjevanju obveznosti ali malomarnosti.

#### 10. člen DIVIDENDE

1. Dividende, ki jih družba, ki je rezident države pogodbenice, plača rezidentu druge države pogodbenice, se lahko obdavčijo v tej drugi državi.

2. Vendar se take dividende lahko obdavčijo tudi v državi pogodbenici, katere rezident je družba, ki dividende plačuje, in v skladu z zakonodajo te države, če pa je upravičeni lastnik dividend rezident druge države pogodbenice, tako obračunani davek ne presega:

- a) razen pri dividendah, ki jih plača investicijska korporacija, ki je rezident Kanade in je v lasti nerezidenta, 5 odstotkov bruto zneska dividend, če je upravičeni lastnik družba, ki:
  - i) neposredno ali posredno nadzoruje vsaj 10 odstotkov glasovalnih pravic v družbi, ki plačuje dividende, kadar je ta družba rezident Kanade;
  - ii) ima neposredno v lasti vsaj 25 odstotkov kapitala družbe, ki plačuje dividende, kadar je ta družba rezident Slovenije;
- b) 15 odstotkov bruto zneska dividend v vseh drugih primerih.

Določbe tega odstavka ne vplivajo na obdavčenje družbe v zvezi z dobičkom, iz katerega se plačajo dividende.

3. Izraz "dividende", kot je uporabljen v tem členu, pomeni dohodek iz delnic ali drugih pravic do udeležbe v dobičku, ki niso terjatve, in tudi dohodek, ki se davčno obravnava enako kot dohodek iz delnic po zakonodaji države, katere rezident je družba, ki dividende deli.

enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State – and taxes accordingly – profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Convention and the competent authorities of the Contracting States shall if necessary consult each other.

3. A Contracting State shall not change the profits of an enterprise in the circumstances referred to in paragraph 1 after the expiry of the time limits provided in its national laws and, in any case, after six years from the end of the year in which the profits which would be subject to such change would, but for the conditions referred to in paragraph 1, have accrued to that enterprise.

4. The provisions of paragraphs 2 and 3 shall not apply in the case of fraud, wilful default or neglect.

#### Article 10 DIVIDENDS

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if a resident of the other Contracting State is the beneficial owner of the dividends the tax so charged shall not exceed:

- (a) except in the case of dividends paid by a non-resident-owned investment corporation that is a resident of Canada, 5 per cent of the gross amount of the dividends if the beneficial owner is a company that:
  - (i) controls directly or indirectly at least 10 per cent of the voting power in the company paying the dividends where that company is a resident of Canada;
  - (ii) holds directly at least 25 per cent of the capital of the company paying the dividends where that company is a resident of Slovenia;
- (b) 15 per cent of the gross amount of the dividends in all other cases.

The provisions of this paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident.

4. Določbe drugega odstavka se ne uporabljajo, če upravičeni lastnik dividend, ki je rezident države pogodbenice, posluje v drugi državi pogodbenici, katere rezident je družba, ki dividende plačuje, prek stalne poslovne enote v njej ali opravlja v tej drugi državi samostojne osebne storitve iz stalne baze v njej ter je delež, v zvezi s katerim se dividende plačajo, dejansko povezan s tako stalno poslovno enoto ali stalno bazo. V takem primeru se uporabljajo določbe 7. ali 14. člena, odvisno od primera.

5. Kadar dobiček ali dohodek družbe, ki je rezident države pogodbenice, izhaja iz druge države pogodbenice, ta druga država ne sme uvesti nobenega davka na dividende, ki jih plača družba, razen če se te dividende plačajo rezidentu te druge države ali če je delež, v zvezi s katerim se take dividende plačajo, dejansko povezan s stalno poslovno enoto ali stalno bazo v tej drugi državi, niti ne sme uvesti davka od nerazdeljenega dobička na nerazdeljeni dobiček družbe, tudi če so plačane dividende ali nerazdeljeni dobiček v celoti ali delno sestavljeni iz dobička ali dohodka, ki nastane v taki drugi državi.

6. Nič v tej konvenciji se ne razlaga, kot da preprečuje državi pogodbenici uvesti davek od zaslužka družbe, ki se pripiše stalni poslovni enoti v tej državi, poleg davka, ki bi se zaračunal od zaslužka družbe, ki je državljan te države, pod pogojem, da vsak tako uvedeni dodatni davek ne presega 5 odstotkov zneska takega zaslužka, ki v preteklih davčnih letih ni bil obdavčen s takim dodatnim davkom. Za namene te določbe izraz „zaslužek“ pomeni dobiček, vključno s kapitalskim dobičkom, ki se pripiše stalni poslovni enoti v državi pogodbenici v letu in preteklih letih, potem ko so bili odšteti vsi davki, razen tu omenjenega dodatnega davka, ki jih na tak dobiček uvede ta država.

7. Določbe šestega odstavka se uporabljajo tudi v zvezi z zaslužkom družbe, ki trguje z nepremičninami, iz odtujitve nepremičnin v eni od držav pogodbenic, bodisi da ima družba stalno poslovno enoto v tej državi ali pa je nima, vendar samo če lahko ta država tak zaslužek obdavči po določbah 6. člena ali prvega odstavka 13. člena.

#### 11. člen OBRESTI

1. Obresti, ki nastanejo v državi pogodbenici in se izplačajo rezidentu druge države pogodbenice, se lahko obdavčijo v tej drugi državi.

2. Vendar pa se lahko take obresti obdavčijo tudi v državi pogodbenici, v kateri nastanejo, in v skladu z zakonodajo te države, če pa je upravičeni lastnik obresti rezident druge države pogodbenice, tako zaračunani davek ne presega 10 odstotkov bruto zneska obresti.

3. Ne glede na določbe drugega odstavka:

- a) se obresti, ki nastanejo v državi pogodbenici in se plačajo v zvezi z zadolženostjo vlade te države ali njene politične enote ali lokalne oblasti, pod pogojem, da so obresti v upravičeni lasti rezidenta druge države pogodbenice, obdavčijo samo v tej drugi državi;
- b) se obresti, ki nastanejo v Sloveniji in se plačajo rezidentu Kanade, obdavčijo samo v Kanadi, če se plačajo v zvezi s posojilom, ki ga je odobrila

4. The provisions of paragraph 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

6. Nothing in this Convention shall be construed as preventing a Contracting State from imposing on the earnings of a company attributable to a permanent establishment in that State, a tax in addition to the tax which would be chargeable on the earnings of a company which is a national of that State, provided that any additional tax so imposed shall not exceed 5 per cent of the amount of such earnings which have not been subjected to such additional tax in previous taxation years. For the purpose of this provision, the term "earnings" means the profits, including any gains, attributable to a permanent establishment in a Contracting State in a year and previous years after deducting therefrom all taxes, other than the additional tax referred to herein, imposed on such profits by that State.

7. The provisions of paragraph 6 shall also apply with respect to earnings derived from the alienation of immovable property in one of the Contracting States by a company carrying on a trade in immovable property, whether or not it has a permanent establishment in that State, but only insofar as these earnings may be taxed by that State under the provisions of Article 6 or paragraph 1 of Article 13.

#### Article 11 INTEREST

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if a resident of the other Contracting State is the beneficial owner of the interest the tax so charged shall not exceed 10 per cent of the gross amount of the interest.

3. Notwithstanding the provisions of paragraph 2:

- (a) interest arising in a Contracting State and paid in respect of indebtedness of the government of that State or of a political subdivision or local authority thereof shall, provided that the interest is beneficially owned by a resident of the other Contracting State, be taxable only in that other State;
- (b) interest arising in Slovenia and paid to a resident of Canada shall be taxable only in Canada if it is paid in respect of a loan made, guaranteed or

Izvozna razvojna družba, zanj dala garancijo ali ga zavarovala, ali v zvezi s kreditom, ki ga je odobrila Izvozna razvojna družba, zanj dala garancijo ali ga zavarovala;

- c) se obresti, ki nastanejo v Kanadi in se plačajo rezidentu Slovenije, obdavčijo samo v Sloveniji, če se plačajo v zvezi s posojilom, ki ga je odobrila Slovenska izvozna družba, zanj dala garancijo ali ga zavarovala, ali v zvezi s kreditom, ki ga je odobrila Slovenska izvozna družba, zanj dala garancijo ali ga zavarovala, in
- d) se obresti, ki nastanejo v državi pogodbenici in se plačajo rezidentu druge države pogodbenice, ki je bil ustanovljen in posluje izključno za upravljanje ali zagotavljanje prejemkov po enem ali več pokojninskih, starostnih ali drugih načrtih prejemkov za zaposlene, ne obdavčijo v prvi omenjeni državi pod pogojem, da:
  - i) je rezident upravičeni lastnik obresti in je na splošno oproščen davka v drugi državi in
  - ii) obresti ne izhajajo iz trgovanja ali poslovanja ali od povezane osebe.

4. Izraz "obresti", kot je uporabljen v tem členu, pomeni dohodek od vseh vrst terjatev ne glede na to, ali so zavarovane s hipoteko ali ne, in še posebej dohodek iz državnih vrednostnih papirjev in dohodek iz zadolžnic ali obveznic, vključno s premijami in nagradami, ki pripadajo takim vrednostnim papirjem, zadolžnicam ali obveznicam, ter dohodek, ki se davčno obravnava enako kot dohodek iz posojenega denarja po zakonodaji države, v kateri dohodek nastane. Vendar pa izraz "obresti" ne vključuje dohodka, obravnavanega v 10. členu. Kazni zaradi zamude pri plačilu se za namene tega člena ne štejejo za obresti.

5. Določbe drugega in tretjega odstavka se ne uporabljajo, če upravičeni lastnik obresti, ki je rezident države pogodbenice, posluje v drugi državi pogodbenici, v kateri obresti nastanejo, prek stalne poslovne enote v njej ali opravlja v tej drugi državi pogodbenici samostojne osebne storitve iz stalne baze v njej ter je terjatev, v zvezi s katero se obresti plačajo, dejansko povezana s tako stalno poslovno enoto ali stalno bazo. V takem primeru se uporabljajo določbe 7. oziroma 14. člena, odvisno od primera.

6. Šteje se, da obresti nastanejo v državi pogodbenici, kadar je plačnik rezident te države. Kadar pa ima oseba, ki plačuje obresti, ne glede na to, ali je plačnik rezident države pogodbenice ali ne, v državi pogodbenici stalno poslovno enoto ali stalno bazo, v zvezi s katero je nastala zadolžitev, za katero se plačajo obresti, ter take obresti krije taka stalna poslovna enota ali stalna baza, se šteje, da take obresti nastanejo v državi, v kateri je stalna poslovna enota ali stalna baza.

7. Kadar zaradi posebnega odnosa med plačnikom in upravičenim lastnikom ali med njima in drugo osebo znesek obresti glede na terjatev, za katero se plačajo, presega znesek, za katerega bi se sporazumela plačnik in upravičeni lastnik, če takega odnosa ne bi bilo, se določbe tega člena uporabljajo samo za zadnji omenjeni znesek. V takem primeru se presežni del plačil še naprej obdavčuje v skladu z zakonodajo vsake države pogodbenice, pri čemer pa je treba upoštevati druge določbe te konvencije.

insured, or a credit extended, guaranteed or insured by the Export Development Corporation;

- (c) interest arising in Canada and paid to a resident of Slovenia shall be taxable only in Slovenia if it is paid in respect of a loan made, guaranteed or insured, or a credit extended, guaranteed or insured by the Slovenian Export Company (Slovenska izvozna družba); and
- (d) interest arising in a Contracting State and paid to a resident of the other Contracting State which was constituted and is operated exclusively to administer or provide benefits under one or more pension, retirement or other employee benefits plans shall not be taxable in the first-mentioned State provided that:
  - (i) the resident is the beneficial owner of the interest and is generally exempt from tax in the other State; and
  - (ii) the interest is not derived from carrying on a trade or a business or from a related person.

4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures, as well as income which is subjected to the same taxation treatment as income from money lent by the laws of the State in which the income arises. However, the term "interest" does not include income dealt with in Article 10. Penalty charges for late payment shall not be regarded as interest for the purposes of this Article.

5. The provisions of paragraphs 2 and 3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

6. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether the payer is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.



## 12. člen

## LICENČNINE IN AVTORSKI HONORARJI

1. Licenčnine in avtorski honorarji, ki nastanejo v državi pogodbenici in se plačajo rezidentu druge države pogodbenice, se lahko obdavčijo v tej drugi državi.

2. Vendar pa se take licenčnine in avtorski honorarji lahko obdavčijo tudi v državi pogodbenici, v kateri nastanejo, in v skladu z zakonodajo te države, če pa je upravičeni lastnik licenčnin in avtorskih honorarjev rezident druge države pogodbenice, tako zaračunani davek ne presega 10 odstotkov bruto zneska licenčnin in avtorskih honorarjev.

3. Izraz "licenčnine in avtorski honorarji", kot je uporabljen v tem členu, pomeni plačila vsake vrste, prejeta kot povračilo za uporabo ali pravico do uporabe kakršnihkoli avtorskih pravic za literarno, umetniško ali znanstveno delo, vključno s plačili vsake vrste v zvezi s filmi, deli na filmu, video trakovi, trakovi ali drugih sredstvih za reprodukcijo, ki se uporabljajo v zvezi s televizijo ali radiem, za uporabo ali pravico do uporabe kateregakoli patenta, blagovne znamke, vzorca ali modela, načrta, tajne formule ali postopka ali drugega neopredmetenega premoženja ali za uporabo ali pravico do uporabe industrijske, komercialne ali znanstvene opreme ali za informacijo o industrijskih, komercialnih ali znanstvenih izkušnjah.

4. Določbe drugega odstavka se ne uporabljajo, če upravičeni lastnik licenčnin in avtorskih honorarjev, ki je rezident države pogodbenice, posluje v drugi državi pogodbenici, v kateri licenčnine in avtorski honorarji nastanejo, prek stalne poslovne enote v njej ali v tej drugi državi opravlja samostojne osebne storitve iz stalne baze v njej ter je pravica ali premoženje, v zvezi s katerim se licenčnine in avtorski honorarji plačajo, dejansko povezana s tako stalno poslovno enoto ali stalno bazo. V takem primeru se uporabljajo določbe 7. oziroma 14. člena, odvisno od primera.

5. Šteje se, da so licenčnine in avtorski honorarji nastali v državi pogodbenici, kadar je plačnik rezident te države. Kadar pa ima oseba, ki plačuje licenčnine in avtorske honorarje, ne glede na to, ali je plačnik rezident države pogodbenice ali ne, v državi pogodbenici stalno poslovno enoto ali stalno bazo, v zvezi s katero je nastala obveznost za plačilo licenčnin in avtorskih honorarjev ter take licenčnine in avtorske honorarje krije taka stalna poslovna enota ali stalna baza, se šteje, da so take licenčnine in avtorski honorarji nastali v državi, v kateri je stalna poslovna enota ali stalna baza.

6. Kadar zaradi posebnega odnosa med plačnikom in upravičenim lastnikom ali med njima in drugo osebo znesek licenčnin in avtorskih honorarjev glede na uporabo, pravico ali informacijo, za katero se plačujejo, presega znesek, za katerega bi se sporazumela plačnik in upravičeni lastnik, če takega odnosa ne bi bilo, se določbe tega člena uporabljajo samo za zadnji omenjeni znesek. V takem primeru se presežni del plačil še naprej obdavčuje v skladu z zakonodajo vsake države pogodbenice, pri čemer pa je treba upoštevati druge določbe te konvencije.

## 13. člen

## KAPITALSKI DOBIČEK

1. Dobiček, ki ga rezident države pogodbenice doseže z odtujitvijo nepremičnin, ki so v drugi državi pogodbenici, se lahko obdavči v tej drugi državi pogodbenici.

2. Dobiček iz odtujitve premičnin, ki so del poslovnega premoženja stalne poslovne enote, ki jo ima podjetje države pogodbenice v drugi državi pogodbenici, ali premičnin, ki se nanašajo na stalno bazo, ki jo ima rezident države pogod-

## Article 12

## ROYALTIES

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if a resident of the other Contracting State is the beneficial owner of the royalties the tax so charged shall not exceed 10 per cent of the gross amount of the royalties.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including payments of any kind in respect of motion picture films and works on film, videotape, tape or other means of reproduction for use in connection with television or radio, for the use of, or the right to use any patent, trade mark, design or model, plan, secret formula or process or other intangible property, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraph 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether the payer is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the obligation to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

## Article 13

## CAPITAL GAINS

1. Gains derived by a resident of a Contracting State from the alienation of immovable property situated in the other Contracting State may be taxed in that other Contracting State.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to

benice na voljo v drugi državi pogodbenici za namen opravljanja samostojnih osebnih storitev, vključno z dobičkom iz odtujitve take stalne poslovne enote (same ali s celotnim podjetjem) ali take stalne baze, se lahko obdavči v tej drugi državi pogodbenici.

3. Dobiček iz odtujitve ladij ali letal, s katerimi podjetje države pogodbenice opravlja prevoze v mednarodnem prometu, ali zabojsnikov, ki jih uporablja v mednarodnem prometu, ali premičnin, ki se nanašajo na opravljanje prevozov s takimi ladjami ali letali, se obdavči samo v tej državi pogodbenici.

4. Dobiček, ki ga rezident države pogodbenice doseže z odtujitvijo:

a) delnic (ki niso delnice, ki kotirajo na potrjeni borzi vrednostnih papirjev v drugi državi pogodbenici), ki so del znatnega deleža v delniškem kapitalu družbe, katere vrednost delnic izhaja v glavnem iz nepremičnin, ki so v tej drugi državi, ali

b) znatnega deleža v osebni družbi, skladu ali zapuščini, katerega vrednost izhaja v glavnem iz nepremičnin, ki so v tej drugi državi,

se lahko obdavči v tej drugi državi. Za namene tega odstavka izraz "nepremičnine" vključuje delnice družbe, omenjene v pododstavku a), ali delež v osebni družbi, skladu ali zapuščini, omenjen v pododstavku b), ne vključuje pa kakršnegakoli premoženja, ki ni premoženje, ki se oddaja v najem, v katerem poteka poslovanje družbe, osebne družbe, sklada ali zapuščine.

5. Dobiček iz odtujitve kakršnegakoli premoženja, ki ni premoženje, omenjeno v prvem, drugem, tretjem in četrtem odstavku, se obdavči samo v državi pogodbenici, katere rezident je oseba, ki odtuji premoženje.

6. Določbe petega odstavka ne vplivajo na pravico države pogodbenice, da v skladu s svojo zakonodajo odmeri davek od dobička iz odtujitve kakršnegakoli premoženja, ki ga doseže posameznik, ki je rezident druge države pogodbenice, če je dobiček prirastel, medtem ko je bil posameznik rezident prve omenjene države.

#### 14. člen

##### SAMOSTOJNE OSEBNE STORITVE

1. Dohodek, ki ga dobi posameznik, ki je rezident države pogodbenice, od poklicnih storitev ali drugih samostojnih dejavnosti, se obdavči samo v tej državi, razen če ima posameznik stalno bazo, ki mu je redno na voljo v drugi državi pogodbenici za namen opravljanja dejavnosti. Če posameznik ima tako stalno bazo ali jo je imel, se dohodek lahko obdavči v drugi državi, a samo toliko dohodka, kolikor se pripiše tej stalni bazi.

2. Izraz "poklicne storitve" vključuje še posebej samostojne znanstvene, literarne, umetniške, izobraževalne ali pedagoške dejavnosti kot tudi samostojne dejavnosti zdravnikov, odvetnikov, inženirjev, arhitektov, zobozdravnikov in računovodij.

#### 15. člen

##### ODVISNE OSEBNE STORITVE

1. V skladu z določbami 16., 18. in 19. člena se plače, mezde in drugi prejemki, ki jih dobi rezident države pogodbenice iz zaposlitve, obdavčijo samo v tej državi, razen če se zaposlitev izvaja v drugi državi pogodbenici. Če se zaposlitev izvaja tako, se lahko tako pridobljeni prejemki obdavčijo v tej drugi državi.

a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such a fixed base may be taxed in that other Contracting State.

3. Gains from the alienation of ships or aircraft operated, or containers used, in international traffic by an enterprise of a Contracting State or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that Contracting State.

4. Gains derived by a resident of a Contracting State from the alienation of:

(a) shares (other than shares listed on an approved stock exchange in the other Contracting State) forming part of a substantial interest in the capital stock of a company the value of which shares is derived principally from immovable property situated in that other State; or

(b) a substantial interest in a partnership, trust or estate, the value of which is derived principally from immovable property situated in that other State,

may be taxed in that other State. For the purposes of this paragraph, the term "immovable property" includes the shares of a company referred to in subparagraph (a) or an interest in a partnership, trust or estate referred to in subparagraph (b) but does not include any property, other than rental property, in which the business of the company, partnership, trust or estate is carried on.

5. Gains from the alienation of any property, other than that referred to in paragraphs 1, 2, 3 and 4 shall be taxable only in the Contracting State of which the alienator is a resident.

6. The provisions of paragraph 5 shall not affect the right of a Contracting State to levy, according to its law, a tax on gains from the alienation of any property derived by an individual who is a resident of the other Contracting State if the gains accrued while the individual was a resident of the first-mentioned State.

#### Article 14

##### INDEPENDENT PERSONAL SERVICES

1. Income derived by an individual who is a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State unless the individual has a fixed base regularly available in the other Contracting State for the purpose of performing the activities. If the individual has or had such a fixed base, the income may be taxed in the other State but only so much of it as is attributable to that fixed base.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

#### Article 15

##### DEPENDENT PERSONAL SERVICES

1. Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Ne glede na določbe prvega odstavka se prejemek, ki ga dobi rezident države pogodbenice iz zaposlitve, ki se izvaja v drugi državi pogodbenici, obdavči samo v prvi omenjeni državi, če:

- a) je prejemnik navzoč v drugi državi v obdobju ali obdobjih, ki ne presegajo skupno 183 dni v katerikoli dvanajstmesečnem obdobju, ki se začne ali konča v zadevnem koledarskem letu, in
- b) prejemek plača oseba, ki ni rezident druge države, oziroma je plačan v njenem imenu in
- c) prejemka ne krije stalna poslovna enota ali stalna baza, ki jo ima oseba v drugi državi.

3. Ne glede na prejšnje določbe tega člena se prejemek, ki izhaja iz zaposlitve na ladji ali letalu, s katerim podjetje države pogodbenice opravlja prevoze v mednarodnem prometu, lahko obdavči v tej državi.

#### 16. člen

##### PLAČILA DIREKTORJEM

Plačila direktorjem in druga podobna plačila, ki jih dobi rezident države kot član upravnega odbora družbe, ki je rezident druge države pogodbenice, se lahko obdavčijo v tej drugi državi.

#### 17. člen

##### UMETNIKI IN ŠPORTNIKI

1. Ne glede na določbe 14. in 15. člena se dohodek, ki ga dobi rezident države pogodbenice kot nastopajoči izvajalec, kot je gledališki, filmski, radijski ali televizijski umetnik ali glasbenik, ali kot športnik iz takšnih osebnih dejavnosti, ki jih izvaja v drugi državi pogodbenici, lahko obdavči v tej drugi državi.

2. Kadar dohodek iz osebnih dejavnosti, ki jih izvaja nastopajoči izvajalec ali športnik kot tak, ne priraste samemu nastopajočemu izvajalcu ali športniku osebno, temveč drugi osebi, se ta dohodek kljub določbam 7., 14. in 15. člena lahko obdavči v državi pogodbenici, v kateri se izvajajo dejavnosti nastopajočega izvajalca ali športnika.

3. Določbe prvega in drugega odstavka se ne uporabljajo za dohodek, ki se dobi iz dejavnosti, ki jih v državi pogodbenici izvaja rezident druge države pogodbenice v okviru obiska neprofitne organizacije druge države v prvi omenjeni državi pod pogojem, da se obisk pretežno financira z javnimi sredstvi.

#### 18. člen

##### POKOJNINE IN ANUITETE

1. Pokojnine in anuitete, ki nastanejo v državi pogodbenici in se izplačujejo rezidentu druge države pogodbenice, se lahko obdavčijo v tej drugi državi.

2. Pokojnine, ki nastanejo v Kanadi in se izplačujejo rezidentu Slovenije, se lahko obdavčijo tudi v Kanadi in po kanadski zakonodaji. Pri periodičnih pokojninskih izplačilih razen pri prejemkih iz naslova socialne varnosti pa tako zaračunani davek ne sme presegati nižjega od:

- a) 15 odstotkov bruto zneska pokojninskih izplačil, ki skupno presegajo dvanajst tisoč kanadskih dolarjev v katerikoli davčnem letu, in

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- (a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the calendar year concerned, and
- (b) the remuneration is paid by, or on behalf of, a person who is not a resident of the other State, and
- (c) the remuneration is not borne by a permanent establishment or a fixed base which the person has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State may be taxed in that State.

#### Article 16

##### DIRECTORS' FEES

Directors' fees and other similar payments derived by a resident of a Contracting State in that resident's capacity as a member of the board of directors of a company which is a resident of the other Contracting State, may be taxed in that other State.

#### Article 17

##### ARTISTES AND SPORTSPERSONS

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from that resident's personal activities as such exercised in the other Contracting State, may be taxed in that other State.

2. Where income in respect of personal activities exercised by an entertainer or a sportsperson in that individual's capacity as such accrues not to the entertainer or sportsperson personally but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsperson are exercised.

3. The provisions of paragraphs 1 and 2 shall not apply to income derived from activities performed in a Contracting State by a resident of the other Contracting State in the context of a visit in the first-mentioned State of a non-profit organization of the other State, provided the visit is substantially supported by public funds.

#### Article 18

##### PENSIONS AND ANNUITIES

1. Pensions and annuities arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. Pensions arising in Canada and paid to a resident of Slovenia may also be taxed in Canada and according to the law of Canada. However, in the case of periodic pension payments, other than social security benefits, the tax so charged shall not exceed the lesser of:

- (a) 15 per cent of the gross amount of the pension payments that exceed in the aggregate twelve thousand Canadian dollars in any taxation year; and

- b) stopnje, ki se določi glede na znesek davka, ki bi ga prejemnik sicer moral plačati za leto, če bi bil rezident Kanade, od skupnega zneska periodičnih pokojninskih izplačil, ki jih je v tem letu prejel.

3. Ne glede na določbe prvega odstavka se pokojnine, ki jih posamezniku, ki je rezident Kanade, izplačuje vlada Slovenije, politična enota ali lokalna oblast v Sloveniji ali se izplačujejo iz skladov, ki jih je ustanovila vlada Slovenije, politična ali lokalna oblast v Sloveniji, obdavčijo samo v Sloveniji.

4. Anuitete, ki nastanejo v državi pogodbenici in se izplačujejo rezidentu druge države pogodbenice, se lahko obdavčijo tudi v državi, v kateri nastanejo, in po zakonodaji te države; tako zaračunani davek pa ne sme presegati 10 odstotkov njihovega deleža, za katerega je treba plačati davek v tej državi. Ta omejitev pa ne velja za pavšalna plačila, ki izhajajo iz prepustitve, odpovedi, odkupa, prodaje ali druge odtujitve anuitete, ali za plačila vsake vrste po pogodbi o življenjskem zavarovanju, katere strošek se je v celoti ali delno odbil pri izračunavanju dohodka katerekoli osebe, ki je pridobila pogodbo.

5. Preživnina za zakonca in druga podobna plačila, ki nastanejo v državi pogodbenici in se izplačujejo rezidentu druge države pogodbenice, ki mora v njej zanje plačati davek, se obdavčijo samo v tej drugi državi.

#### 19. člen DRŽAVNA SLUŽBA

1. a) Plače, mezde in podobni prejemki razen pokojnin, ki jih plačuje država pogodbenica ali njena politična enota ali lokalna oblast posamezniku za storitve, ki jih opravi za to državo ali enoto ali oblast, se obdavčijo samo v tej državi.

b) Take plače, mezde ali podobni prejemki pa se obdavčijo samo v drugi državi pogodbenici, če se storitve opravljajo v tej državi in je posameznik rezident te države, ki:

- i) je državljan te države ali
- ii) ni postal rezident te države samo za namen opravljanja storitev.

2. Določbe prvega odstavka se ne uporabljajo za plače, mezde in podobne prejemke za storitve, opravljene v zvezi s posli države pogodbenice ali njene politične enote ali lokalne oblasti.

#### 20. člen ŠTUDENTI

Plačila, ki jih študent, praktikant ali pripravnik, ki je ali je bil tik pred obiskom države pogodbenice rezident druge države pogodbenice in je v prvi omenjeni državi navzoč samo za namen svojega izobraževanja ali usposabljanja, prejme za svoje vzdrževanje, izobraževanje ali usposabljanje, se ne obdavčijo v tej državi pod pogojem, da taka plačila nastanejo iz virov zunaj te države.

#### 21. člen DRUGI DOHODKI

1. V skladu z določbami drugega odstavka se deli dohodka rezidenta države pogodbenice, ki nastanejo kjerkoli in ki niso obravnavani v predhodnih členih te konvencije, obdavčijo samo v tej državi.

- (b) the rate determined by reference to the amount of tax that the recipient of the payment would otherwise be required to pay for the year on the total amount of the periodic pension payments received by him in the year, if he were resident in Canada.

3. Notwithstanding the provisions of paragraph 1, pensions paid by, or out of funds created by, the Government of Slovenia or a political subdivision or a local authority thereof to an individual who is a resident of Canada shall be taxable only in Slovenia.

4. Annuities arising in a Contracting State and paid to a resident of the other Contracting State may also be taxed in the State in which they arise and according to the law of that State; but the tax so charged shall not exceed 10 per cent of the portion thereof that is subject to tax in that State. However, this limitation does not apply to lump-sum payments arising on the surrender, cancellation, redemption, sale or other alienation of an annuity, or to payments of any kind under an annuity contract the cost of which was deductible, in whole or in part, in computing the income of any person who acquired the contract.

5. Alimony and other similar payments arising in a Contracting State and paid to a resident of the other Contracting State who is subject to tax therein in respect thereof, shall be taxable only in that other State.

#### Article 19 GOVERNMENT SERVICE

1. (a) Salaries, wages and similar remuneration, other than a pension, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

- (b) However, such salaries, wages or similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:
- (i) is a national of that State; or
  - (ii) did not become a resident of that State solely for the purpose of rendering the services.

2. The provisions of paragraph 1 shall not apply to salaries, wages and similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

#### Article 20 STUDENTS

Payments which a student, apprentice or business trainee who is, or was immediately before visiting a Contracting State, a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of that individual's education or training receives for the purpose of that individual's maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

#### Article 21 OTHER INCOME

1. Subject to the provisions of paragraph 2, items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that State.

2. Kadar pa tak dohodek dobi rezident države pogodbenice iz virov v drugi državi pogodbenici, se lahko tak dohodek obdavči tudi v državi, v kateri nastane, in po zakonodaji te države. Kadar je tak dohodek dohodek iz zapuščine ali sklada, ki pa ni sklad, ki je prejemal prispevke, ki so se priznavali kot odbitna postavka, tako zaračunani davek – pod pogojem, da je dohodek obdavčljiv v državi pogodbenici, katere rezident je upravičeni lastnik – ne presega 15 odstotkov bruto zneska dohodka.

#### 22. člen PREMOŽENJE

1. Premoženje, ki ga predstavljajo nepremičnine v lasti rezidenta države pogodbenice in so v drugi državi pogodbenici, se lahko obdavči v tej drugi državi.

2. Premoženje, ki ga predstavljajo premičnine, ki so del poslovnega premoženja stalne poslovne enote, ki jo ima podjetje države pogodbenice v drugi državi pogodbenici, ali premičnine v zvezi s stalno bazo, ki je na voljo rezidentu države pogodbenice v drugi državi pogodbenici za opravljanje samostojnih osebnih storitev, se lahko obdavči v tej drugi državi.

3. Premoženje, ki ga predstavljajo ladje in letala, s katerimi podjetje države pogodbenice opravlja prevoze v mednarodnem prometu, in premičnine v zvezi z opravljanjem prevozov s takimi ladjami in letali, se obdavči samo v tej državi.

4. Vsi drugi elementi premoženja rezidenta države pogodbenice se obdavčijo samo v tej državi.

#### 23. člen ODPRAVA DVOJNEGA OBDAVČEVANJA

1. V primeru Kanade se dvojno obdavčevanje odpravi, kot sledi:

- a) v skladu z obstoječimi določbami kanadske zakonodaje v zvezi z odbitkom davka, plačanega na ozemlju zunaj Kanade, od davka, ki se plačuje v Kanadi, in s kakršnokoli naknadno spremembo teh določb – kar ne sme vplivati na splošno načelo – in razen če je po kanadski zakonodaji predviden večji odbitek ali oprostitev, se davek, ki se plača v Sloveniji na dobiček, dohodek ali dobiček, ki nastane v Sloveniji, odbije od kakršnegakoli kanadskega davka, ki se plača za tak dobiček, dohodek ali dobiček;
- b) v skladu z obstoječimi določbami kanadske zakonodaje v zvezi z obdavčevanjem dohodka iz tuje podružnice in s kakršnokoli spremembo teh določb – kar ne sme vplivati na splošno načelo – lahko za namen izračuna kanadskega davka družba, ki je rezident Kanade, pri izračunu svojega obdavčljivega dohodka odbije kakršnokoli dividendo, ki jo je prejela iz oproščene presežka tuje podružnice, ki je rezident Slovenije;
- c) kadar je v skladu s kakršnokoli določbo te konvencije dohodek, ki ga dobi, ali premoženje, ki ga ima v lasti rezident Kanade, oproščen davka v Kanadi, lahko Kanada pri izračunu zneska davka od drugega dohodka ali premoženja vseeno upošteva oproščeni dohodek ali premoženje.

2. V primeru Slovenije se dvojno obdavčevanje odpravi, kot sledi:

- a) kadar rezident Slovenije dobi dohodek ali ima v lasti premoženje, ki se v skladu z določbami te

2. However, if such income is derived by a resident of a Contracting State from sources in the other Contracting State, such income may also be taxed in the State in which it arises, and according to the law of that State. Where such income is income from an estate or a trust, other than a trust to which contributions were deductible, the tax so charged shall, provided that the income is taxable in the Contracting State in which the beneficial owner is a resident, not exceed 15 per cent of the gross amount of the income.

#### Article 22 CAPITAL

1. Capital represented by immovable property owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other State.

2. Capital represented by movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or by movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, may be taxed in that other State.

3. Capital represented by ships and aircraft operated by an enterprise of a Contracting State in international traffic and by movable property pertaining to the operation of such ships and aircraft, shall be taxable only in that State.

4. All other elements of capital of a resident of a Contracting State shall be taxable only in that State.

#### Article 23 ELIMINATION OF DOUBLE TAXATION

1. In the case of Canada, double taxation shall be avoided as follows:

- (a) subject to the existing provisions of the law of Canada regarding the deduction from tax payable in Canada of tax paid in a territory outside Canada and to any subsequent modification of those provisions – which shall not affect the general principle hereof – and unless a greater deduction or relief is provided under the laws of Canada, tax payable in Slovenia on profits, income or gains arising in Slovenia shall be deducted from any Canadian tax payable in respect of such profits, income or gains;
- (b) subject to the existing provisions of the law of Canada regarding the taxation of income from a foreign affiliate and to any subsequent modification of those provisions – which shall not affect the general principle hereof – for the purpose of computing Canadian tax, a company which is a resident of Canada shall be allowed to deduct in computing its taxable income any dividend received by it out of the exempt surplus of a foreign affiliate which is a resident of Slovenia;
- (c) where in accordance with any provision of this Convention income derived or capital owned by a resident of Canada is exempt from tax in Canada, Canada may nevertheless, in calculating the amount of tax on other income or capital, take into account the exempted income or capital.

2. In the case of Slovenia, double taxation shall be avoided as follows:

- (a) where a resident of Slovenia derives income or owns capital which, in accordance with the provi-

konvencije lahko obdavči v Kanadi, Slovenija dovoli:

- i) kot odbitek od davka od dohodka tega rezidenta znesek, ki je enak davku od dohodka, plačanemu v Kanadi;
- ii) kot odbitek od davka od premoženja tega rezidenta znesek, ki je enak davku od premoženja, plačanemu v Kanadi;

tak odbitek v nobenem primeru ne sme presehati tistega dela davka od dohodka ali premoženja, ki je bil izračunan pred odbitkom, pripisanim dohodku ali premoženju, odvisno od primera, ki se lahko obdavči v Kanadi;

- b) kadar je v skladu s katerokoli določbo te konvencije dohodek, ki ga rezident Slovenije dobi, ali premoženje, ki ga ima v lasti, oproščen davka v Sloveniji, lahko Slovenija pri izračunu zneska davka od preostalega dohodka ali premoženja takega rezidenta vseeno upošteva oproščeni dohodek ali premoženje.

3. Za namene tega člena se šteje, da dobiček, dohodek ali dobiček rezidenta države pogodbenice, ki se v skladu s to konvencijo lahko obdavči v drugi državi pogodbenici, nastane iz virov v tej drugi državi.

#### 24. člen

##### ENAKO OBRAVNAVANJE

1. Državljeni države pogodbenice ne smejo biti v drugi državi pogodbenici zavezani kakršnemukoli obdavčevanju ali kakršnikoli zahtevi v zvezi s tem, ki je drugačno ali bolj obremenjujoče, kot so ali so lahko obdavčevanje in s tem povezane zahteve za državljane te druge države v enakih okoliščinah. Ta določba se ne glede na določbe 1. člena uporablja tudi za posameznike, ki niso rezidenti ene ali obeh držav pogodbenic.

2. Obdavčevanje stalne poslovne enote, ki jo ima podjetje države pogodbenice v drugi državi pogodbenici, ne sme biti manj ugodno v tej drugi državi, kot je obdavčevanje podjetij te druge države, ki opravljajo enake dejavnosti.

3. Nič v tem členu se ne razlaga, kot da zavezuje državo pogodbenico, da prizna rezidentom druge države pogodbenice kakršnekoli osebne olajšave, oprostitve in zmanjšanja za davčne namene zaradi osebnega statusa ali družinskih obveznosti, ki jih priznava svojim rezidentom.

4. Razen če se uporabljajo določbe prvega odstavka 9. člena, sedmega odstavka 11. člena ali šestega odstavka 12. člena, se obresti, licenčnine in avtorski honorarji ter druga izplačila, ki jih plača podjetje države pogodbenice rezidentu druge države pogodbenice, pri določanju obdavčljivega dobička takega podjetja odbijejo pod istimi pogoji, kot če bi bili plačani rezidentu prve omenjene države. Podobno se tudi kakršnikoli dolgovi podjetja države pogodbenice rezidentu druge države pogodbenice pri določanju obdavčljivega premoženja takega podjetja odbijejo pod istimi pogoji, kot da bi bili pogodbeno dogovorjeni z rezidentom prve omenjene države.

5. Določbe četrtega odstavka ne smejo vplivati na izvajanje kakršnekoli določbe davčne zakonodaje države pogodbenice:

- a) ki se nanaša na odbitje obresti in velja na datum podpisa konvencije (vključno s kakršnokoli naknadno spremembo takih določb, ki ne spremeni njihove splošne narave) ali

sions of this Convention, may be taxed in Canada, Slovenia shall allow:

- (i) as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in Canada;
- (ii) as a deduction from the tax on capital of that resident, an amount equal to the capital tax paid in Canada;

such deduction shall in no case exceed that portion of the income tax or capital tax which has been computed before making the deduction which is attributable to the income or capital, as the case may be, which may be taxed in Canada;

- (b) where in accordance with any provision of this Convention income derived or capital owned by a resident of Slovenia is exempt from tax in Slovenia, Slovenia may nevertheless, in calculating the amount of tax on the remaining income or capital of such resident, take into account the exempted income or capital.

3. For the purposes of this Article, profits, income or gains of a resident of a Contracting State which may be taxed in the other Contracting State in accordance with this Convention shall be deemed to arise from sources in that other State.

#### Article 24

##### NON-DISCRIMINATION

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to individuals who are not residents of one or both of the Contracting States.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.

3. Nothing in this Article shall be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

4. Except where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11, or paragraph 6 of Article 12, apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first-mentioned State.

5. The provisions of paragraph 4 shall not affect the operation of any provision of the taxation laws of a Contracting State:

- (a) relating to the deductibility of interest and which is in force on the date of signature of the Convention (including any subsequent modification of such provisions that does not change the general nature thereof); or

- b) ki jo država pogodbenica sprejme po tem datumu in katere namen je zagotoviti, da oseba, ki ni rezident te države, po zakonodaji te države ne uživa ugodnejše davčne obravnave kot rezidenti te države.

6. Določbe tega člena se uporabljajo za davke, za katere se uporablja ta konvencija.

#### 25. člen

##### POSTOPEK SKUPNEGA DOGOVORA

1. Kadar oseba meni, da dejanja ene ali obeh držav pogodbenic imajo ali bodo imela zanjo za posledico obdavčevanje, ki ni v skladu z določbami te konvencije, lahko ta oseba ne glede na sredstva, ki ji jih omogoča notranje pravo teh držav, pisno predloži zadevo pristojnemu organu države pogodbenice, katere rezident je ta oseba. Zadeva mora biti predložena v dveh letih od prvega uradnega obvestila o dejanju, ki je imelo za posledico obdavčevanje, ki ni v skladu z določbami te konvencije.

2. Pristojni organ si, če se mu zdi pritožba upravičena in če sam ne more priti do zadovoljive rešitve, prizadeva razrešiti primer s skupnim dogovorom s pristojnim organom druge države pogodbenice, z namenom izogniti se obdavčevanju, ki ni v skladu s to konvencijo.

3. Pristojna organa držav pogodbenic si prizadevata s skupnim dogovorom razrešiti kakršnekoli težave ali dvome, ki izvirajo iz razlage ali uporabe konvencije.

4. Pristojna organa držav pogodbenic se lahko medsebojno posvetujeta o odpravi dvojnega obdavčevanja v primerih, ki jih ne predvideva konvencija, in lahko drug z drugim neposredno komunicirata za namen uporabe konvencije.

#### 26. člen

##### IZMENJAVA INFORMACIJ

1. Pristojna organa držav pogodbenic si izmenjujeta take informacije, ki so pomembne za izvajanje določb te konvencije ali notranje zakonodaje držav pogodbenic glede davkov, za katere se uporablja ta konvencija, kolikor obdavčevanje na njihovi podlagi ni v nasprotju s konvencijo, in za preprečevanje davčne utaje. Izmenjava informacij ni omejena s 1. členom. Vsaka informacija, ki jo prejme država pogodbenica, se obravnava kot tajnost in se razkrije samo osebam ali organom (vključno s sodišči in upravnimi organi), udeleženi pri odmeri, pobiranju ali izterjavi davkov ali odločanju o pritožbah in drugih sredstvih v zvezi z njimi. Te osebe ali organi uporabljajo informacije samo v te namene. Informacije lahko razkrijejo na sodnih obravnavah ali pri sodnih odločitvah.

2. Nič v prvem odstavku se ne razlaga, kot da nalaga državi pogodbenici obveznost:

- a) da izvaja upravne ukrepe, ki niso v skladu z zakonodajo in upravno prakso te ali druge države pogodbenice,
- b) da priskrbi informacije, ki jih ni mogoče dobiti po zakonski ali običajni upravni poti te ali druge države pogodbenice,
- c) da priskrbi informacije, ki bi razkrile kakršnokoli trgovinsko, poslovno, industrijsko, komercialno ali poklicno skrivnost ali trgovinske postopke, ali

- (b) adopted after such date by a Contracting State and which is designed to ensure that a person who is not a resident of that State does not enjoy, under the laws of that State, a tax treatment that is more favourable than that enjoyed by residents of that State.

6. The provisions of this Article shall apply to taxes covered by the Convention.

#### Article 25

##### MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for that person in taxation not in accordance with the provisions of this Convention, that person may, irrespective of the remedies provided by the domestic law of those States, submit the case in writing to the competent authority of the Contracting State of which that person is a resident. The case must be submitted within two years from the first notification of the action resulting in taxation not in accordance with the provisions of this Convention.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with this Convention.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention.

4. The competent authorities of the Contracting States may consult together for the elimination of double taxation in cases not provided for in the Convention and may communicate with each other directly for the purpose of applying the Convention.

#### Article 26

##### EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is relevant for carrying out the provisions of this Convention or of the domestic laws of the Contracting States concerning taxes covered by the Convention insofar as the taxation thereunder is not contrary to the Convention, and for the prevention of fiscal evasion. The exchange of information is not restricted by Article 1. Any information received by a Contracting State shall be treated as secret and shall be disclosed only to persons or authorities (including courts and administrative bodies) involved in the assessment or collection of, the enforcement in respect of, or the determination of appeals in relation to, taxes. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

2. Nothing in paragraph 1 shall be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and the administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information,

informacije, katerih razkritje bi nasprotovalo javnemu redu.

## 27. člen

## DIPLOMATSKI PREDSTAVNIKI IN KONZULARNI USLUŽBENCI

Nič v tej konvenciji ne vpliva na davčne ugodnosti diplomatskih predstavnikov ali konzularnih uslužbencev po splošnih pravilih mednarodnega prava ali določbah posebnih sporazumov.

## 28. člen

## RAZNA PRAVILA

1. Razume se, da se določbe te konvencije ne razlagajo, kot da na kakršenkoli način omejujejo kakršnokoli oprostitvev, olajšavo, dobroimetje ali drug odbitek, ki ga priznava zakonodaja države pogodbenice pri določanju davka, ki ga nalaga ta država.

2. Nič v konvenciji se ne razlaga, kot da preprečuje državi pogodbenici naložiti davek na zneske, vključene v dohodek rezidenta države pogodbenice v zvezi z osebno družbo, skladom ali nadzorovano tujo družbo, v kateri ima rezident delež.

3. Konvencija ne velja za kakršnokoli družbo, sklad ali osebno družbo, ki je rezident ene od držav pogodbenic ali je neposredno ali posredno v upravičeni lasti ali pod nadzorom ene ali več oseb, ki niso rezidenti te države, če je znesek davka, ki ga naloži ta država od dohodka ali premoženja družbe, sklada ali osebne družbe, znatno nižji od zneska, ki bi ga ta država naložila, če bi bili vsi deleži delniškega ali osnovnega kapitala družbe ali vsi deleži v skladu ali osebni družbi, odvisno od primera, v upravičeni lasti enega ali več posameznikov, ki bi bili rezidenti te države.

4. Prispevki v letu v zvezi s storitvami, opravljenimi v tem letu, ki jih posameznik plača ali so plačani v imenu posameznika, ki je rezident ene od držav pogodbenic ali ki je začasno navzoč v tej državi, v načrt plačevanja prispevkov za pokojnino, ki je priznan za davčne namene v drugi državi pogodbenici, se v obdobju, ki ne presega skupno 60 mesecev, za davčne namene v prvi omenjeni državi obravnavajo na isti način kot prispevek, plačan v načrt plačevanja prispevkov za pokojnino, ki je za davčne namene priznan v tej prvi omenjeni državi, pod pogojem, da:

- a) je tak posameznik redno prispeval v načrt plačevanja prispevkov za pokojnino za obdobje, ki se konča tik, preden je ta posameznik postal rezident prve omenjene države ali bil začasno navzoč v njej, in
- b) se pristojni organ prve omenjene države strinja, da načrt plačevanja prispevkov za pokojnino na splošno ustreza načrtu plačevanja prispevkov za pokojnino, ki ga ta država prizna za davčne namene.

Za namene tega odstavka »načrt plačevanja prispevkov za pokojnino« vključuje načrt plačevanja prispevkov za pokojnino, oblikovan na podlagi sistema socialne varnosti v državi pogodbenici.

5. Za namene tretjega odstavka 22. člena (Posvetoovanja) Splošnega sporazuma o trgovini s storitvami se državi pogodbenici strinjata, da se lahko ne glede na ta odstavek kakršenkoli spor med njima glede tega, ali ukrep sodi v obseg te konvencije, predloži Svetu za trgovino s storitvami, kot to določa ta odstavek, samo s soglasjem obeh držav pogodbenic. Kakršenkoli dvom o razlagi tega odstavka se reši na podlagi tretjega odstavka 25. člena, ali če ni dosežen dogovor po tem postopku, v skladu s kakršnim-

the disclosure of which would be contrary to public policy (ordre public).

## Article 27

## DIPLOMATIC AGENTS AND CONSULAR OFFICERS

Nothing in this Convention shall affect the fiscal privileges of diplomatic agents or consular officers under the general rules of international law or under the provisions of special agreements.

## Article 28

## MISCELLANEOUS RULES

1. It is understood, that the provisions of this Convention shall not be construed to restrict in any manner any exemption, allowance, credit or other deduction accorded by the laws of a Contracting State in the determination of the tax imposed by that State.

2. Nothing in the Convention shall be construed as preventing a Contracting State from imposing a tax on amounts included in the income of a resident of a Contracting State with respect to a partnership, trust, or controlled foreign company, in which the resident has an interest.

3. The Convention shall not apply to any company, trust or partnership that is a resident of a Contracting State and is beneficially owned or controlled directly or indirectly by one or more persons who are not residents of that State, if the amount of the tax imposed on the income or capital of the company, trust or partnership by that State is substantially lower than the amount that would be imposed by that State if all of the shares of the capital stock of the company or all of the interests in the trust or partnership, as the case may be, were beneficially owned by one or more individuals who were residents of that State.

4. Contributions in a year in respect of services rendered in that year paid by, or on behalf of, an individual who is resident of one of the Contracting States or who is temporarily present in that State, to a pension plan that is recognized for tax purposes in the other Contracting State shall, during a period not exceeding in the aggregate 60 months, be treated in the same way for tax purposes in the first-mentioned State as a contribution paid to a pension plan that is recognized for tax purposes in that first-mentioned State, provided that:

- (a) such individual was contributing on a regular basis to the pension plan for a period ending immediately before that individual became a resident of or temporarily present in the first-mentioned State; and
- (b) the competent authority of the first-mentioned State agrees that the pension plan generally corresponds to a pension plan recognized for tax purposes by that State.

For the purposes of this paragraph, "pension plan" includes a pension plan created under the social security system in a Contracting State.

5. For purposes of paragraph 3 of Article XXII (Consultation) of the General Agreement on Trade in Services, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure falls within the scope of this Convention may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States. Any doubt as to the interpretation of this paragraph shall be resolved under paragraph 3 of Article 25 or, failing agree-



koli drugim postopkom, o katerem se dogovorita državi pogodbenici.

29. člen  
ZAČETEK VELJAVNOSTI

1. Ta konvencija se ratificira in listini o ratifikaciji se izmenjata, kakor hitro je to mogoče.

2. Konvencija začne veljati 60 dni po izmenjavi listin o ratifikaciji in njene določbe se uporabljajo:

- a) za davke, zadržane pri viru od zneskov, plačanih ali pripisanih nerezidentom prvi dan januarja ali po njem v koledarskem letu, ki sledi letu, v katerem sta bili izmenjani listini o ratifikaciji, in
- b) za druge davke za davčna leta, ki se začnejo prvi dan januarja ali po njem v koledarskem letu, ki sledi letu, v katerem sta bili izmenjani listini o ratifikaciji.

30. člen  
PRENEHANJE VELJAVNOSTI

Ta konvencija velja za nedoločen čas, vendar lahko ena ali druga država pogodbenica na dan 30. junija ali pred njim kateregakoli koledarskega leta po petem letu od datuma začetka veljavnosti konvencije da drugi državi pogodbenici pisno obvestilo o odpovedi po diplomatski poti; v takem primeru se konvencija preneha uporabljati:

- a) za davke, zadržane pri viru od zneskov, plačanih ali pripisanih nerezidentom na dan prvega januarja ali po njem naslednjega koledarskega leta, in
- b) za druge davke za davčna leta, ki se začnejo na dan prvega januarja ali po njem naslednjega koledarskega leta.

V DOKAZ NAVEDENEGA sta podpisana, ki sta bila za to pravilno pooblaščenca, podpisala to konvencijo.

SESTAVLJENO v Ljubljani dne 15. 9. 2000 v dveh izvirmikih v slovenskem, angleškem in francoskem jeziku, pri čemer so vsa besedila enako verodostojna.

Za Vlado  
Republike Slovenije  
**Zvonko Ivanušič** l. r.

Za Vlado  
Kanade  
**Pierre S. Pettigrew** l. r.

ment under that procedure, pursuant to any other procedure agreed to by both Contracting States.

Article 29  
ENTRY INTO FORCE

1. This Convention shall be ratified and the instruments of ratification shall be exchanged as soon as possible.

2. The Convention shall enter into force 60 days after the exchange of the instruments of ratification and its provisions shall have effect:

- (a) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the first day of January in the calendar year next following that in which the exchange of instruments of ratification takes place; and
- (b) in respect of other taxes for taxation years beginning on or after the first day of January in the calendar year next following that in which the exchange of instruments of ratification takes place.

Article 30  
TERMINATION

This Convention shall continue in effect indefinitely but either Contracting State may, on or before June 30 of any calendar year after the fifth year from the date of entry into force of the Convention, give to the other Contracting State a notice of termination in writing through diplomatic channels; in such event, the Convention shall cease to have effect:

- (a) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after the first day of January of the next following calendar year; and
- (b) in respect of other taxes for taxation years beginning on or after the first day of January of the next following calendar year.

IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Convention.

DONE in duplicate at Ljubljana, this 15<sup>th</sup> day of September 2000, in the Slovenian, English and French languages, each version being equally authentic.

For the Government of the  
Republic of Slovenia  
**Zvonko Ivanušič**, (s)

For the Government  
of Canada  
**Pierre S. Pettigrew**, (s)

3. člen

Za izvajanje te konvencije skrbi Ministrstvo za finance.

4. člen

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

Št. 432-01/01-15/1  
Ljubljana, dne 2. marca 2001

Predsednik  
Državnega zbora  
Republike Slovenije  
**Borut Pahor** l. r.

**Pravkar izšlo**

# POSLOVNIK DRŽAVNEGA ZBORA REPUBLIKE SLOVENIJE (PoDZ) z razlagami

Nove poslance državnega zbora je pričakala tudi nova izdaja poslovnika, ki uokvirja tako pravice in dolžnosti poslancev kot vlade, predsednika države, državnega sveta in vseh, ki na tak ali drugačen način sodelujejo z državnim zborom.

Poslovniškim določbam, ki vključujejo vse spremembe in dopolnitve, sledijo razlage, kakor tudi stališča, priporočila in mnenja komisije za poslovník, ki pokažejo rešitev marsikaterega odprtega vprašanja, ki ga prinaša vsakdanje delo poslancev in služb državnega zbora.

Lažje iskanje omogoča podrobno stvarno kazalo, kjer so pri posameznih geslih navedeni člani poslovnika, kakor tudi razlage, stališča, mnenja oziroma priporočila.

Cena 3996 SIT z DDV

10535

## N A R O Č I L N I C A

Uradni list Republike Slovenije, Slovenska 9, 1000 Ljubljana  
<http://www.uradni-list.si>

Naročite po faksu: 01/425 14 18

S tem nepreklicno naročam

### POSLOVNIK DRŽAVNEGA ZBORA REPUBLIKE SLOVENIJE (PoDZ)

Štev. izvodov

Naročeno knjigo mi pošljite na naslov

Davčna številka naročnika

Davčni zavezanec  DA  NE

Firma - ime naročnika

Sektor - oddelek

Ulica in številka

Kraj

Datum

Podpis pooblaščenice osebe

Žig

**EU & Gospodarstvo**

Prva knjiga nove zbirke EU &amp; Gospodarstvo

**PREDPISI O DEVIZNEM  
POSLOVANJU**

Pred leti je podobna zbirka izhajala v posebnih mapah z mehanizmom, ki je omogočal sprotno vlaganje listov z objavljenimi novimi oziroma dopolnjenimi predpisi. Zbirka je ustrezala potrebam v času njenega izhajanja, čeprav je bilo treba posamezne njene strani zelo pogosto menjavati. Ker je bilo sprememb in dopolnitev vse več, je zbirka postajala tudi vse manj pregledna.

Čeprav bo zbirka poslej izhajala v knjižni obliki, ni spremenjena niti uredniška niti grafična zasnova. Vse spremembe in dopolnitve predpisov so tiskane v ležečem tisku (kurzivi); spremenjeno besedilo, ki več ne velja, je prečrtano, tako da je še vedno čitljivo za prebiranje in uporabno za reševanje zadev po prej veljavnih predpisih. Na koncu vsakega odstavka oziroma člena je objavljena tudi opomba, kdaj je novo besedilo posameznega predpisa pričelo veljati, kar bo gotovo v veliko pomoč vsem uporabnikom zbirke. Avtor zbirke je tudi poslej univ. dipl. iur. Marjan Mir.

V prvi knjigi iz te zbirke so zbrani predpisi o deviznem poslovanju, ki so bili objavljeni v Uradnem listu RS do konca februarja 2000.

Cena 5.400 SIT z DDV

10523

**N A R O Č I L N I C A**Uradni list Republike Slovenije, Slovenska 9, 1000 Ljubljana  
<http://www.uradni-list.si>

Naročite po faksu: 01/425 14 18

S tem nepreklicno naročam

**PREDPISI O DEVIZNEM POSLOVANJU**

Štev. izvodov

Naročeno knjigo mi pošljite na naslov

Davčna številka naročnika

Davčni zavezanec  DA  NE

Firma – ime naročnika

Sektor – oddelek

Ulica in številka

Kraj

Datum

Podpis pooblaščenice osebe

Žig

## VSEBINA

	Stran
15. Akt o nasledstvu sporazumov nekdanje Jugoslavije z Republiko Turčijo, ki naj ostanejo v veljavi med Republiko Slovenijo in Republiko Turčijo (BTUNSNJ)	533
16. Zakon o ratifikaciji Sporazuma o dolgu med Slovenijo in Združenim kraljestvom št. 1 (1999) (BGBSD1)	534
17. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Romunije o ponovnem sprejemu oseb, ki so nezakonito vstopile in/ali nezakonito bivajo na ozemlju njunih držav (BROPSON)	537
18. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Romunije o sodelovanju v boju proti organiziranemu kriminalu, nedovoljenemu prometu z mamili, psihotropnimi snovmi in prekuzorji, terorizmu in drugim hujšim kaznivim dejanjem (BROBOK)	542
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