



28. Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Malto o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka s protokolom (BMTIDO)

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 REPUBLIKO SLOVENIJO IN MALTO O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA S PROTOKOLOM (BMTIDO)

Razglasam Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Malto o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka s protokolom (BMTIDO), ki ga je sprejel Državni zbor Republike Slovenije na seji 27. marca 2003.

Št. 001-22-24/03
Ljubljana, dne 4. aprila 2003

Predsednik
Republike Slovenije
dr. Janez Drnovšek l. r.

Z A K O N

O RATIFIKACIJI KONVENCIJE MED REPUBLIKO SLOVENIJO IN MALTO O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA S PROTOKOLOM (BMTIDO)

1. člen

Ratificira se Konvencija med Republiko Slovenijo in Malto o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka s protokolom, podpisana v Valletti dne 8. oktobra 2002.

2. člen

Konvencija se v izvorniku v slovenskem in angleškem jeziku glasi:

KONVENCIJA

MED REPUBLIKO SLOVENIJO IN MALTO O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA

Republika Slovenija in Malta sta se v želji, da bi sklenili konvencijo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, sporazumeli:

1. člen

OSEBE, ZA KATERE SE UPORABLJA KONVENCIJA

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

2. člen

DAVKI, ZA KATERE SE UPORABLJA KONVENCIJA

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

CONVENTION

BETWEEN THE REPUBLIC OF SLOVENIA AND MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Republic of Slovenia and Malta, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have agreed as follows:

Article 1

PERSONS COVERED

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

Article 2

TAXES COVERED

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

2. Za davke od dohodka se štejejo vsi davki, uvedeni na celoten dohodek ali na sestavine dohodka, vključno z davki od dobička iz odtujitve premičnin ali nepremičnin, davki na skupne zneske mezd ali plač, ki jih izplačujejo podjetja, ter davki na zvišanje vrednosti kapitala.

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

- a) v Sloveniji:
 - i) davek od dobička pravnih oseb;
 - ii) davek od dohodka posameznikov, vključno z mezdami in plačami, dohodkom iz kmetijskih dejavnosti, dohodkom iz poslovanja, dobičkom iz kapitala in dohodkom iz nepremičnin in premičnin (v nadaljevanju "slovenski davek");
- b) na Malti:
 - davek od dohodka (v nadaljevanju "malteški davek").

4. Konvencija se uporablja tudi za enake ali vsebinsko podobne davke, ki se uvedejo po datumu podpisa konvencije dodatno k obstoječim davkom ali namesto njih. Pristojna organa držav pogodbenic drug drugega uradno obvestita o vseh bistvenih spremembah njunih davčnih zakonodaj.

3. člen

SPLOŠNA OPREDELITEV IZRAZOV

1. V tej konvenciji, razen če sobesedilo ne zahteva drugače:

- a) izraz "Slovenija" pomeni Republiko Slovenijo, in ko se uporablja v zemljepisnem smislu, ozemlje Slovenije, vključno z morskim območjem, morskim dnem in podzemljem ob teritorialnem morju, na katerem lahko Slovenija izvaja svoje suverene pravice in jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;
- b) izraz "Malta" pomeni Republiko Malto, in ko se uporablja v zemljepisnem smislu, pomeni otok Malto, otok Gozo in druge otoke malteškega otočja, vključno z njenimi teritorialnimi vodami ter vsakim območjem morskega dna, njegovega podzemlja in vodami nad njim ob teritorialnih vodah, na katerih lahko Malta izvaja svoje suverene pravice, jurisdikcijo ali nadzor v skladu z mednarodnim in njenim notranjim pravom, vključno z njeno zakonodajo v zvezi z raziskovanjem epikontinentalnega pasu in izkoriščanjem njegovih naravnih virov;
- c) izraza "država pogodbenica" in "druga država pogodbenica" pomenita, kot zahteva sobesedilo, Slovenijo ali Malto;
- d) izraz "oseba" vključuje posameznika, družbo in katero koli drugo telo, ki združuje več oseb;
- e) izraz "družba" pomeni katero koli korporacijo ali kateri koli subjekt, ki se za davčne namene obravnava kot korporacija;
- f) 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;
- g) izraz "mednarodni promet" pomeni prevoz z ladjo ali letalom, ki ga opravlja podjetje države pogodbenice, razen če ladja ali letalo ne opravlja prevozov samo med kraji v drugi državi pogodbenici;
- h) izraz "pristojni organ" pomeni:
 - i) v Sloveniji Ministrstvo za finance Republike Slovenije ali pooblaščenega predstavnika tega ministrstva;
 - ii) na Malti ministra, pristojnega za finance, ali njegovega pooblaščenega predstavnika;

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

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

- (a) in 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, capital gains and income from immovable and movable property;
 (hereinafter referred to as "Slovenian tax");
- (b) in Malta:
 - the income tax;
 (hereinafter referred to as "Malta tax").

4. The Convention shall apply also 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 existing taxes. The competent authorities of the Contracting States shall notify each other of any significant 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 "Slovenija" means the Republic of Slovenia and, when used in a geographical sense, the territory of Slovenia, including the sea area, sea bed and sub-soil adjacent to the territorial sea, over which Slovenia may exercise its sovereign rights and jurisdiction in accordance with its domestic legislation and international law;
- (b) the term "Malta" means the Republic of Malta and, when used in a geographical sense, means the Island of Malta, the Island of Gozo and the other islands of the Maltese archipelago including the territorial waters thereof, as well as any area of the sea-bed, its sub-soil and the superjacent water column adjacent to the territorial waters, wherein Malta exercises sovereign rights, jurisdiction, or control in accordance with international law and its national law, including its legislation relating to the exploration of the continental shelf and exploitation of its natural resources;
- (c) the terms "a Contracting State" and "the other Contracting State" mean Slovenia or Malta, as the context requires;
- (d) the term "person" includes an individual, a company and any other body of persons;
- (e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean 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;
- (g) 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;
- (h) the term "competent authority" means:
 - (i) in Slovenia: the Ministry of Finance of the Republic of Slovenia or its authorised representative;
 - (ii) in Malta: the Minister responsible for finance or his authorised representative;

i) izraz "državljan" pomeni:

i) posameznika, ki ima državljanstvo države pogodbenice;

ii) pravno osebo, osebno družbo ali združenje, katerega status izhaja iz veljavne zakonodaje države pogodbenice.

2. Kadar koli država pogodbenica uporabi konvencijo, ima kateri koli izraz, ki v njej ni opredeljen, razen če sobesedilo ne zahteva drugače, pomen, ki ga ima takrat po pravu te države za namene davkov, za katere se konvencija uporablja, pri čemer kateri koli pomen po veljavni davčni zakonodaji te države prevlada nad pomenom izraza po drugi zakonodaji te države.

4. člen REZIDENT

1. V tej konvenciji izraz "rezident države pogodbenice" pomeni osebo, ki je po zakonodaji te države dolžna plačevati davke zaradi svojega stalnega prebivališča, prebivališča, sedeža uprave ali katerega koli drugega podobnega merila, in vključuje tudi to državo in katero koli njeno politično enoto ali lokalno oblast. Ta izraz pa ne vključuje osebe, ki je dolžna plačevati davke v tej državi samo v zvezi z dohodki iz virov v tej državi.

2. Kadar je zaradi določb prvega odstavka posameznik rezident obeh držav pogodbenic, se njegov status določi tako:

a) šteje se samo za rezidenta države, v kateri ima na razpolago stalno prebivališče; če ima stalno prebivališče na razpolago v obeh državah, se 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 središče življenjskih interesov, ali če nima v nobeni od držav na razpolago stalnega prebivališča, se šteje samo za rezidenta države, v kateri ima običajno bivališče;

c) če ima običajno bivališče v obeh državah ali v nobeni od njiju, se šteje samo za rezidenta države, katere državljan je;

d) če je državljan obeh držav ali nobene od njiju, pristojna organa držav pogodbenic vprašanje rešita s skupnim dogovorom.

3. Kadar je zaradi določb prvega odstavka oseba, ki ni posameznik, rezident obeh držav pogodbenic, se šteje samo za rezidenta države, v kateri je njen sedež dejanske uprave.

5. člen STALNA POSLOVNA ENOTA

1. V tej konvenciji 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, nahajališče nafte ali plina, kamnolom ali kateri koli drug kraj pridobivanja naravnih virov, vključno vrtno ploščad na morju.

(i) the term "national" means:

(i) any individual possessing the nationality of a Contracting State;

(ii) any legal person, partnership or association deriving its status as such from the laws in force in a 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 that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

Article 4 RESIDENT

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.

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

(a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);

(b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;

(c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;

(d) if he 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. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of effective management is situated.

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 of extraction of natural resources including an offshore drilling site.

3. Izraz "stalna poslovna enota" vključuje tudi:

a) gradbišče, projekt gradnje, montaže ali postavitve ali dejavnosti nadzora v zvezi z njimi, vendar samo kadar tako gradbišče, projekt ali dejavnosti trajajo več kot devet mesecev;

b) opravljanje storitev, vključno s svetovalnimi storitvami, ki jih opravlja podjetje s svojimi zaposlenimi ali z drugim osebjem, ki jih podjetje zaposli v ta namen, vendar samo, če se tovrstne dejavnosti (za isti ali z njim povezan projekt) v državi pogodbenici izvajajo v obdobju ali obdobjih, ki skupno trajajo več kot šest mesecev v katerem koli 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 skladiščenje, razstavljanje ali dostavo dobrin ali blaga, ki pripada podjetju;

b) vzdrževanja zaloge dobrin ali blaga, ki pripada podjetju, samo za skladiščenje, razstavljanje ali dostavo;

c) vzdrževanja zaloge dobrin ali blaga, ki pripada podjetju, samo za predelavo s strani drugega podjetja;

d) vzdrževanja stalnega mesta poslovanja samo za nakup dobrin ali blaga za podjetje ali zbiranje informacij za podjetje;

e) vzdrževanja stalnega mesta poslovanja samo za opravljanje kakršne koli druge pripravljalne ali pomožne dejavnosti za podjetje;

f) vzdrževanja stalnega mesta poslovanja samo za kakršno koli kombinacijo dejavnosti, omenjenih v pododstavkih a) do e), če je splošna dejavnost stalnega mesta poslovanja, ki je posledica te kombinacije, pripravljalna ali pomožna.

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 z dejavnostmi, ki jih ta oseba prevzame za podjetje, razen če dejavnosti te osebe niso 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 katerega koli drugega zastopnika z neodvisnim statusom, če 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.

3. The term "permanent establishment" likewise encompasses:

(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 nine months;

(b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by the enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within a Contracting State for a period or periods aggregating more than six 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 carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;

(f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs (a) to (e), provided that the overall activity of the fixed place of business resulting 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 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. Izraz "nepremičnine" ima pomen, ki ga ima po pravu države pogodbenice, v kateri je ta nepremičnina. Izraz vedno vključuje premoženje, ki je sestavni del nepremičnin, živino in opremo, ki se uporablja v kmetijstvu in gozdarstvu, pravice, za katere se uporabljajo določbe splošnega prava iz zvezi z zemljiško lastnino, užitek na nepremičninah in pravice do spremenljivih ali stalnih plačil kot odškodnino za izkoriščanje ali pravico do izkoriščanja ali iskanja nahajališč rude, virov ter drugega naravnega bogastva; ladje, čolni in letala se ne štejejo za nepremičnine.

3. Določbe prvega odstavka se uporabljajo za dohodek, ki se ustvari z neposredno uporabo, dajanjem v najem ali katero koli drugo obliko uporabe nepremičnine.

4. Določbe prvega in tretjega odstavka se uporabljajo tudi za dohodek iz nepremičnin podjetja in za 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 ne posluje v drugi državi pogodbenici prek stalne poslovne enote v njej. Če podjetje posluje, kot je prej omenjeno, se lahko dobiček podjetja obdavči v drugi državi, vendar samo toliko dobička, kot se pripiše tej stalni poslovni enoti.

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 stroške, ki nastanejo za namene stalne poslovne enote, vključno s poslovnimi in splošnimi upravnimi stroški, ki so tako nastali v državi pogodbenici, v kateri 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 zato, ker nakupuje dobrine ali blago za podjetje.

6. Za namene prejšnjih odstavkov se dobiček, ki se pripiše stalni poslovni enoti, vsako leto določi po isti metodi, razen če ni 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.

2. The term "immovable property" shall have the meaning which it has under the 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, or to explore for, mineral deposits, sources and other natural resources; ships, boats 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.

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 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. 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 as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Contracting 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.

8. člen

LADIJSKI IN LETALSKI PREVOZ

1. Dobiček podjetja države pogodbenice od ladijskih ali letalskih prevozov v mednarodnem prometu se obdavči samo v tej državi.

2. Določbe prvega odstavka se uporabljajo tudi za dobiček iz udeležbe v interesnem združenju, mešanem podjetju ali mednarodni prevoznici agenciji.

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 države pogodbenice in podjetja druge države pogodbenice

in v obeh primerih obstajajo ali se uvedejo med podjetjema v njunih komercialnih ali finančnih odnosih pogoji, drugačni od tistih, ki bi obstajali med neodvisnimi podjetji, se kakršen koli dobiček, ki bi prirastel enemu od podjetij, če takih pogojev ne bi bilo, 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 bilo že obdavčeno podjetje druge države pogodbenice v tej drugi državi, in je tako vključeni dobiček 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 obračuna od tega dobička. Pri določanju take prilagoditve je treba upoštevati druge določbe te konvencije, pristojna organa držav pogodbenic pa se po potrebi med seboj posvetujeta.

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. Take dividende pa se lahko obdavčijo tudi v državi pogodbenici, katere rezident je družba, ki dividende plačuje, in v skladu z zakonodajo te države, vendar:

a) kadar dividende plačuje družba, ki je rezident Slovenije, rezidentu Malte, ki je upravičeni lastnik dividend, tako obračunani slovenski davek ne presega:

i) 5 odstotkov bruto zneska dividend, če je upravičeni lastnik družba, ki ima neposredno v lasti najmanj 25 odstotkov kapitala družbe, ki plačuje dividende;

ii) 15 odstotkov bruto zneska dividend v vseh drugih primerih;

b) kadar dividende plačuje družba, ki je rezident Malte, rezidentu Slovenije, ki je upravičeni lastnik dividend, malteški davek na bruto znesek dividend ni višji od davka, ki se obračuna na dobiček, iz katerega se dividende plačajo.

Ta odstavek ne vpliva na obdavčenje družbe v zvezi z dobičkom, iz katerega se plačajo dividende.

Article 8

SHIPPING AND AIR TRANSPORT

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

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

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 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 the 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.

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:

(a) where the dividends are paid by a company which is a resident of Slovenia to a resident of Malta who is the beneficial owner thereof, the Slovenian tax so charged shall not exceed:

(i) 5 per cent of the gross amount of the dividends if the beneficial owner is a company which holds directly at least 25 per cent of the capital of the company paying the dividends;

(ii) 15 per cent of the gross amount of the dividends in all other cases;

(b) where the dividends are paid by a company which is a resident of Malta to a resident of Slovenia who is the beneficial owner thereof, Malta tax on the gross amount of the dividends shall not exceed that chargeable on the profits out of which the dividends are paid.

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

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

4. Določbe prvega in 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.

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. Take obresti pa se lahko obdavčijo tudi v državi pogodbenici, v kateri nastanejo, in v skladu z zakonodajo te države, če pa je prejemnik upravičeni lastnik obresti, tako obračunani davek ne presega 5 odstotkov bruto zneska obresti.

3. Izraz "obresti", kot je uporabljen v tem členu, pomeni dohodek iz vseh vrst terjatev ne glede na to, ali so zavarovane s hipoteko, in ne glede na to, ali imajo pravico do udeležbe v dolžnikovem dobičku, in še posebej dohodek iz državnih vrednostnih papirjev ter dohodek iz obveznic ali zadolžnic, vključno s premijami in nagradami od takih vrednostnih papirjev, obveznic ali zadolžnic. Kazni zaradi zamude pri plačilu se za namen tega člena ne štejejo za obresti.

4. Določbe prvega in drugega 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 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. ali 14. člena, odvisno od primera.

5. Šteje se, da obresti nastanejo v državi pogodbenici, kadar je plačnik ta država, politična enota, lokalna oblast ali rezident te države. Kadar pa ima oseba, ki plačuje obresti, ne glede na to, ali je rezident države pogodbenice, 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.

3. The term "dividends" as used in this Article means income from shares, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights 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. The provisions of paragraphs 1 and 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 the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

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 the recipient is the beneficial owner of the interest, the tax so charged shall not exceed 5 per cent of the gross amount of the interest.

3. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

4. The provisions of paragraphs 1 and 2 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.

5. Interest shall be deemed to arise in a Contracting State when the payer is that State itself, a political subdivision, a local authority or a resident of that State. Where, however, the person paying the interest, whether he 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.

6. 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 je treba upoštevati druge določbe te konvencije.

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. Take licenčnine in avtorski honorarji pa se lahko obdavčijo tudi v državi pogodbenici, v kateri nastanejo, in v skladu z zakonodajo te države, če pa je prejemnik upravičeni lastnik licenčnin in avtorskih honorarjev, tako obračunani davek ne presega 5 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 kakršnih koli avtorskih pravic za literarno, umetniško ali znanstveno delo, vključno s kinematografskimi filmi, katerega koli patenta, blagovne znamke, vzorca ali modela, načrta, tajne formule ali postopka ali za informacije o industrijskih, komercialnih ali znanstvenih izkušnjah.

4. Določbe prvega in 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 opravlja v tej drugi državi samostojne osebne storitve iz stalne baze v njej ter je pravica ali premoženje, v zvezi s katerim se licenčnine in avtorski honorarji plačajo, dejansko povezano s tako stalno poslovno enoto ali stalno bazo. V takem primeru se uporabljajo določbe 7. ali 14. člena, odvisno od primera.

5. Šteje se, da so licenčnine in avtorski honorarji nastali v državi pogodbenici, kadar je plačnik ta država, politična enota, lokalna oblast ali rezident te države. Kadar pa ima oseba, ki plačuje licenčnine in avtorske honorarje, ne glede na to, ali je rezident države pogodbenice, 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 je treba upoštevati druge določbe te konvencije.

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 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.

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 the recipient is the beneficial owner of the royalties, the tax so charged shall not exceed 5 per cent of the gross amount of such 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 cinematograph films, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 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 that State itself, a political subdivision, a local authority or a resident of that State. Where, however, the person paying the royalties, whether he 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 liability 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.

13. člen

KAPITALSKI DOBIČKI

1. Dobiček, ki ga rezident države pogodbenice doseže z odtujitvijo nepremičnin, ki so omenjene v 6. členu in so v drugi državi pogodbenici, se lahko obdavči v tej drugi državi.

2. Dobiček iz odtujitve delnic ali primerljivih deležev v družbi, katere premoženje so neposredno ali posredno v glavnem nepremičnine v državi pogodbenici, se lahko obdavči v tej državi.

3. 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 pogodbenice na voljo v drugi državi pogodbenici za opravljanje 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.

4. Dobiček, ki ga podjetje države pogodbenice doseže z odtujitvijo ladij ali letal, s katerimi se opravljajo prevozi v mednarodnem prometu, ali premičnin, ki se nanašajo na opravljanje prevozov s takimi ladjami ali letali, se obdavči samo v tej državi.

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

14. člen

SAMOSTOJNE OSEBNE STORITVE

1. Dohodek, ki ga dobi rezident države pogodbenice iz poklicnih storitev ali drugih samostojnih dejavnosti, se obdavči samo v tej državi. Tak dohodek pa se lahko obdavči v drugi državi pogodbenici v teh primerih:

a) če ima stalno bazo, ki mu je redno na voljo v drugi državi pogodbenici za opravljanje njegovih dejavnosti; v takem primeru se v tej drugi državi pogodbenici lahko obdavči samo toliko dohodka, kolikor ga je pripisanega tej stalni bazi, ali

b) če se zadržuje v drugi državi pogodbenici določeno obdobje ali obdobja, ki skupaj trajajo 183 dni ali več v katerem koli obdobju dvanajstih mesecev, ki se začne ali konča v določenem davčnem letu; v takem primeru se v tej drugi državi lahko obdavči samo toliko dohodka, kot ga je dosegel s svojimi dejavnostmi v tej drugi državi.

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., 19. in 20. člena se plače, mezde in drugi podobni prejemki, ki jih dobi rezident države pogodbenice iz zaposlitve, obdavčijo samo v tej državi, razen če se zaposlitev ne izvaja v drugi državi pogodbenici. Če se zaposlitev izvaja tako, se lahko tako dobljeni prejemki obdavčijo v tej drugi državi.

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:

Article 13

CAPITAL GAINS

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

2. Gains from the alienation of shares or comparable interests in a company the assets of which consist directly or indirectly principally of immovable property situated in a Contracting State may be taxed in that State.

3. 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 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 fixed base, may be taxed in that other State.

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

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.

Article 14

INDEPENDENT PERSONAL SERVICES

1. Income derived by 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. However, such income may be taxed in the other Contracting State in the following circumstances:

(a) if he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities; in that case, only so much of the income as is attributable to that fixed base may be taxed in that other Contracting State; or

(b) if his stay in the other Contracting State is for a period or periods amounting to or exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned; in that case, only so much of the income as is derived from the activity exercised in the other Contracting State may be taxed in that other State.

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, 19 and 20, salaries, wages and other similar 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. 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) je prejemnik navzoč v drugi državi v obdobju ali obdobjih, ki ne presegajo skupno 183 dni v katerem koli obdobju dvanajstih mesecev, ki se začne ali konča v določenem davčnem letu, in

b) prejemek plača delodajalec, ki ni rezident druge države, ali se plača v njegovem imenu in

c) prejemka ne krije stalna poslovna enota ali stalna baza, ki jo ima delodajalec v drugi državi.

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

16. člen PLAČILA DIREKTORJEM

Plačila direktorjem in druga podobna plačila, ki jih dobi rezident države pogodbenice kot član uprave 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 lahko 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, 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 potekajo dejavnosti nastopajočega izvajalca ali športnika.

3. Določbe prvega in drugega odstavka se ne uporabljajo za dohodek iz dejavnosti, ki jih nastopajoči izvajalec ali športnik izvaja v državi pogodbenici, če se dejavnosti pretežno financirajo z javnimi sredstvi ene ali obeh držav pogodbenic ali njunih političnih enot ali lokalnih oblasti. V takem primeru se dohodek obdavči samo v državi pogodbenici, katere rezident je nastopajoči izvajalec ali športnik.

18. člen POKOJNINE IN PLAČILA IZ SOCIALNEGA ZAVAROVANJA

1. V skladu z določbami drugega odstavka 19. člena se pokojnine in drugi podobni prejemki, ki se izplačujejo rezidentu države pogodbenice za preteklo zaposlitev, obdavčijo samo v tej državi.

2. Ne glede na določbe prvega odstavka se lahko pokojnine in druga plačila, ki se izplačujejo v skladu z zakonodajo o socialni varnosti države pogodbenice, obdavčijo v tej državi.

19. člen DRŽAVNA SLUŽBA

1. a) Plače, mezde in drugi 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 in drugi podobni prejemki pa se obdavčijo samo v drugi državi pogodbenici, če se storitve opravljajo v tej državi in je posameznik rezident te države, ki:

(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 fiscal year concerned, and

(b) the remuneration is paid by, or on behalf of, an employer 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 employer 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 his 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 SPORTSMEN

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 sportsman, from his 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 sportsman in his capacity as such accrues not to the entertainer or sportsman himself 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 sportsman are exercised.

3. The provisions of paragraphs 1 and 2, shall not apply to income from activities performed in a Contracting State by entertainers or sportsmen if the activities are substantially supported by public funds of one or both of the Contracting States or of political subdivisions or local authorities thereof. In such a case, the income shall be taxable only in the Contracting State of which the entertainer or sportsman is a resident.

Article 18 PENSIONS AND SOCIAL SECURITY PAYMENTS

1. Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that State.

2. Notwithstanding the provisions of paragraph 1, pensions paid and other payments made under the social security legislation of a Contracting State may be taxed in that State.

Article 19 GOVERNMENT SERVICE

1. (a) Salaries, wages and other 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 and other 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) je državljan te države ali
- ii) ni postal rezident te države samo zaradi opravljanja storitev.

2. a) Vsaka pokojnina, plačana iz skladov države pogodbenice ali njene politične enote ali lokalne oblasti posamezniku za storitve, opravljene za to državo ali enoto ali oblast, se obdavči samo v tej državi.

b) Taka pokojnina pa se obdavči samo v drugi državi pogodbenici, če je posameznik rezident in državljan te države.

3. Določbe 15., 16., 17. in 18. člena se uporabljajo za plače, mezde in druge podobne prejemke ter za pokojnine za storitve, opravljene v zvezi s posli države pogodbenice ali njene politične enote ali lokalne oblasti.

20. člen

PROFESORJI IN RAZISKOVALCI

1. Rezident ene države pogodbenice, ki je na povabilo univerze, višje oziroma visoke šole, šole ali druge priznane izobraževalne ustanove v drugi državi pogodbenici začasno navzoč v drugi državi v obdobju, ki ni daljše od dveh let od datuma prvega prihoda v drugo državo, samo za namen poučevanja ali raziskovanja ali obojega v izobraževalni ustanovi, se v drugi državi ne obdavči za prejemke za tako poučevanje ali raziskovanje, če te prejemke pridobi iz virov zunaj te druge države. Če je obisk daljši od dveh let, lahko druga država posameznika obdavči po svojem notranjem pravu za celotno trajanje obiska, razen če se v posameznem primeru pristojna organa držav ne dogovorita drugače.

2. Izjema iz prvega odstavka se ne prizna za kakršne koli prejemke za raziskovanje, ki se izvaja v korist osebe, ki ni izobraževalna ustanova in je dala povabilo iz prvega odstavka.

21. člen

ŠTUDENTI IN PRIPRAVNIKI

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

22. člen

DRUGI DOHODKI

1. Deli dohodka rezidenta države pogodbenice, ki nastanejo kjer koli in niso obravnavani v predhodnih členih te konvencije, se obdavčijo samo v tej državi.

2. Določbe prvega odstavka se ne uporabljajo za dohodek, ki ni dohodek iz nepremičnin, kot so opredeljene v drugem odstavku 6. člena, če prejemnik takega dohodka, ki je rezident države pogodbenice, posluje v drugi državi pogodbenici prek stalne poslovne enote v njej ali v tej drugi državi opravlja samostojne osebne storitve iz stalne baze v njej in je pravica ali premoženje, za katero se plača dohodek, dejansko povezano s tako stalno poslovno enoto ali stalno bazo. V takem primeru se uporabljajo določbe 7. ali 14. člena, odvisno od primera.

- (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. (a) Any pension paid by, or out of funds created 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 pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.

3. The provisions of Articles 15, 16, 17 and 18 shall apply to salaries, wages and other similar remuneration, and to pensions, 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

PROFESSORS AND RESEARCHERS

1. A resident of one of the Contracting States who, at the invitation of a university, college, school, or other recognised educational institution situated in the other Contracting State, is temporarily present in the other State solely for the purpose of teaching, or engaging in research, or both, at the educational institution shall, for a period not exceeding two years from the date he first arrives in the other State, be exempt from tax by the other State on his remuneration for such teaching or research, provided that such remuneration is derived by him from sources outside that other State. If the visit exceeds two years, the other State may tax the individual under its national law for the entire period of the visit, unless in a particular case the competent authorities of the States agree otherwise.

2. No exemption shall be granted under paragraph 1 with respect to any remuneration for research carried on for the benefit of any person other than the educational institution that extended the invitation referred to in paragraph 1.

Article 21

STUDENTS AND BUSINESS APPRENTICES

Payments which a student or business apprentice 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 his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

Article 22

OTHER INCOME

1. 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. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State 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 income 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.

23. člen

ODPRAVA DVOJNEGA OBDAVČEVANJA

1. V Sloveniji se dvojno obdavčevanje odpravi, kot sledi:

Kadar rezident Slovenije dobi dohodek, ki se v skladu z določbami te konvencije lahko obdavči na Malti, Slovenija dovoli kot odbitek od davka od dohodka tega rezidenta znesek, ki je enak davku od dohodka, plačanemu na Malti. Tak odbitek pa ne sme presežati tistega dela davka od dohodka, ki je bil izračunan pred odbitkom, pripisanim dohodku, ki se lahko obdavči na Malti.

2. Na Malti se dvojno obdavčevanje odpravi tako:

V skladu z določbami malteške zakonodaje o dovoljenem odbitku tujega davka od malteškega davka, kadar je v skladu z določbami te konvencije v malteško davčno napoved vključen dohodek iz virov v Sloveniji, se slovenski davek od takega dohodka dovoli kot odbitek od ustreznega malteškega davka, ki se plača od tega dohodka.

3. Kadar je v skladu s katero koli določbo konvencije dohodek, ki ga dobi rezident države pogodbenice, oproščen davka v tej državi, lahko ta država pri izračunu davka od preostalega dohodka takega rezidenta vseeno upošteva oproščeni dohodek.

24. člen

ENAKO OBRAVNAVANJE

1. Državljeni države pogodbenice ne smejo biti v drugi državi pogodbenici zavezani kakršnemu koli obdavčevanju ali kakršni koli zahtevi v zvezi s tem, ki je drugačna ali bolj obremenjujoča, kot so ali so lahko obdavčevanje in s tem povezane zahteve za državljane te druge države v enakih okoliščinah, še zlasti glede rezidentstva. Ta določba se ne glede na določbe 1. člena uporablja tudi za osebe, 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. Ta določba se ne razlaga, kot da zavezuje državo pogodbenico, da prizna rezidentom druge države pogodbenice kakršne koli osebne olajšave, druge olajšave in znižanja za davčne namene zaradi osebnega stanja ali družinskih obveznosti, ki jih priznava svojim rezidentom.

3. Razen kadar se ne uporabljajo določbe prvega odstavka 9. člena, šestega 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.

4. Podjetja države pogodbenice, katerih kapital je v celoti ali delno, neposredno ali posredno v lasti ali pod nadzorom enega ali več rezidentov druge države pogodbenice, ne smejo biti v prvi omenjeni državi zavezana kakršnemu koli obdavčevanju ali kakršni koli zahtevi v zvezi s tem, ki je drugačna ali bolj obremenjujoča, kot so ali so lahko obdavčevanje in s tem povezane zahteve do drugih podobnih podjetij prve omenjene države.

5. Določbe tega člena se uporabljajo za davke iz te konvencije.

Article 23

ELIMINATION OF DOUBLE TAXATION

1. In the case of Slovenia, double taxation shall be eliminated as follows:

Where a resident of Slovenia derives income which, in accordance with the provisions of this Convention, may be taxed in Malta, Slovenia shall allow as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in Malta. Such deduction shall not, however, exceed that portion of the income tax as computed before the deduction is given, which is attributable to the income which may be taxed in Malta.

2. In the case of Malta, double taxation shall be eliminated as follows:

Subject to the provisions of the law of Malta regarding the allowance of a credit against Malta tax in respect of foreign tax, where, in accordance with the provisions of this Convention, there is included in a Malta assessment income from sources within Slovenia, the Slovenian tax on such income shall be allowed as a credit against the relative Malta tax payable thereon.

3. Where in accordance with any provision of the Convention income derived by a resident of a Contracting State is exempt from tax in that State, such State may nevertheless, in calculating the amount of tax on the remaining income of such resident, take into account the exempted income.

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, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons 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. This provision shall not 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.

3. Except where the provisions of paragraph 1 of Article 9, paragraph 6 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.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.

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

25. člen

POSTOPEK SKUPNEGA DOGOVORA

1. Kadar oseba meni, da imajo ali bodo imela dejanja ene ali obeh držav pogodbenic zanjo za posledico obdavčevanje, ki ni v skladu z določbami te konvencije, lahko ne glede na sredstva, ki ji jih omogoča domače pravo teh držav, predloži zadevo pristojnemu organu države pogodbenice, katere rezident je, ali če se njen primer nanaša na prvi odstavek 24. člena, tiste države pogodbenice, katere državljan je. Zadeva mora biti predložena v treh letih od prvega uradnega obvestila o dejanju, ki je imelo za posledico obdavčevanje, ki ni v skladu z določbami konvencije.

2. Pristojni organ si, če se mu zdi pritožba upravičena in če sam ne more priti do zadovoljive rešitve, prizadeva rešiti primer s skupnim dogovorom s pristojnim organom druge države pogodbenice z namenom izogniti se obdavčevanju, ki ni v skladu s konvencijo. Vsak dosežen dogovor se izvaja ne glede na roke v domačem pravu držav pogodbenic.

3. Pristojna organa držav pogodbenic si prizadevata s skupnim dogovorom razrešiti kakršne koli težave ali dvome, ki nastanejo pri razlagi ali uporabi konvencije. Prav tako se lahko med seboj posvetujeta o odpravi dvojnega obdavčevanja v primerih, ki jih konvencija ne predvideva.

4. Pristojna organa držav pogodbenic lahko neposredno komunicirata med seboj, da bi dosegla dogovor v smislu prejšnjih odstavkov.

26. člen

IZMENJAVA INFORMACIJ

1. Pristojna organa držav pogodbenic si izmenjavata informacije, ki so potrebne za izvajanje določb te konvencije ali domače zakonodaje držav pogodbenic glede davkov, za katere se uporablja ta konvencija, če obdavčevanje na njeni podlagi ni v nasprotju s konvencijo. Izmenjava informacij ni omejena s 1. členom. Vsaka informacija, ki jo prejme država pogodbenica, se obravnava kot tajnost na isti način kot informacije, pridobljene po domači zakonodaji te države, in se razkrije samo osebam ali organom (vključno s sodišči in upravnimi organi), udeleženi pri odmeri ali pobiranju, izterjavi ali pregonu ali pri odločanju o pritožbah glede davkov, za katere se uporablja konvencija. Te osebe ali organi uporabljajo informacije samo v te namene. Informacije lahko razkrijejo v sodnih postopkih ali pri sodnih odločitvah.

2. V nobenem primeru se določbe prvega odstavka ne razlagajo, kot da nalagajo 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 kakršno koli trgovinsko, poslovno, industrijsko, komercialno ali poklicno skrivnost ali trgovinske postopke, ali informacije, katerih razkritje bi bilo v nasprotju z javnim redom.

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 him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the 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 the Convention. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

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. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs.

Article 26

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is necessary 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. The exchange of information is not restricted by Article 1. Any information received by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the Convention. 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. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State the obligation:

(a) to carry out administrative measures at variance with the laws and 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, the disclosure of which would be contrary to public policy (order public).

27. člen

OMEJITEV KORISTI

Določbe te konvencije se ne uporabljajo za osebe, ki so upravičene do kakršnih koli posebnih davčnih ugodnosti po zakonodaji katere koli države pogodbenice ali po kakršni koli vsebinsko podobni zakonodaji, ki se sprejme kasneje in jo priznavata državi pogodbenici.

28. člen

ČLANI DIPLOMATSKIH PREDSTAVNIŠTEV IN KONSULATOV

Nobena določba te konvencije ne vpliva na davčne ugodnosti članov diplomatskih predstavništva ali konzulatov po splošnih pravilih mednarodnega prava ali določbah posebnih sporazumov.

29. člen

ZAČETEK VELJAVNOSTI

1. Državi pogodbenici druga drugo po diplomatski poti uradno obvestita, da so izpolnjene pravne zahteve za začetek veljavnosti te konvencije.

2. Ta konvencija začne veljati trideset dni po datumu kasnejšega od uradnih obvestil iz prvega odstavka, njene določbe pa se uporabljajo:

a) v Sloveniji:

za dohodek, dosežen v katerem koli davčnem letu, ki se začne prvi dan januarja ali po njem v koledarskem letu, ki sledi letu, v katerem začne veljati konvencija;

b) na Malti:

za davke od dohodka, doseženega v katerem koli koledarskem letu ali obračunskem obdobju, odvisno od primera, ki se začne prvi dan januarja ali po njem po datumu začetka veljavnosti konvencije.

30. člen

PRENEHANJE VELJAVNOSTI

Ta konvencija velja, dokler je država pogodbenica ne odpove. Vsaka država pogodbenica lahko odpove konvencijo po diplomatski poti z obvestilom o odpovedi najmanj šest mesecev pred koncem katerega koli koledarskega leta, ki se začne po petih letih od datuma začetka veljavnosti konvencije. V takem primeru se konvencija preneha uporabljati:

a) v Sloveniji:

za dohodek, dosežen v katerem koli davčnem letu, ki se začne prvi dan januarja ali po njem v koledarskem letu, ki sledi letu, v katerem je bilo dano obvestilo o odpovedi;

b) na Malti:

v zvezi z davki od dohodka, doseženega v katerem koli koledarskem letu ali obračunskem obdobju, odvisno od primera, ki se začne prvi dan januarja ali po njem po datumu, ko je bilo dano obvestilo o odpovedi.

V POTRDITEV NAVEDENEGA sta podpisana, ki sta ju njuni vladi za to pravilno pooblastili, podpisala to konvencijo.

Sestavljeno v Valletti dne 8. oktobra 2002 v dveh izvornikih v slovenskem in angleškem jeziku, pri čemer sta besedili enako verodostojni. Pri razlikah med besediloma prevlada angleško besedilo.

Za Republiko Slovenijo:
Samuel Žbogar l. r.

Za Malto:
Joseph F. Scicluna l. r.

Article 27

LIMITATION OF BENEFITS

The provisions of this Convention shall not apply to persons entitled to any special tax benefit under a law of either one of the Contracting States or any substantially similar law subsequently enacted and which is identified by the Contracting States.

Article 28

MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS

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

Article 29

ENTRY INTO FORCE

1. The Contracting States shall notify each other, through diplomatic channels, that the legal requirements for the entry into force of this Convention have been complied with.

2. This Convention shall enter into force thirty days after the date of the later of the notifications referred to in paragraph 1 and its provisions shall have effect:

(a) in Slovenia:

in respect of income derived in any fiscal year beginning on or after the first day of January next following the calendar year in which the Convention enters into force;

(b) in Malta:

in respect of taxes on income derived during any calendar year or accounting period, as the case may be, beginning on or after the first day of January immediately following the date on which the Convention enters into force.

Article 30

TERMINATION

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Convention, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year beginning after the expiration of a period of five years from the date of its entry into force. In such event, the Convention shall cease to have effect:

(a) in Slovenia:

in respect of income derived in any fiscal year beginning on or after the first day of January next following the calendar year in which the notice of termination is given;

(b) in Malta:

in respect of taxes on income derived during any calendar year or accounting period, as the case may be, beginning on or after the first day of January immediately following the date on which the notice is given.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Convention.

DONE at Valletta this 8th day of October, 2002 in duplicate in the English and Slovenian languages, both texts being equally authentic. In the case of divergence between the two texts, the English text shall prevail.

For the Republic of Slovenia
Samuel Žbogar, (s)

For Malta
Joseph F. Scicluna, (s)

PROTOKOL

Ob podpisu Konvencije med Republiko Slovenijo in Malto o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka sta se podpisana sporazumela, da se:

v zvezi s 27. členom razume, da so za Malto osebe, ki so upravičene do posebnih davčnih ugodnosti iz 27. člena:

a) osebe, ki so upravičene do posebne davčne ugodnosti po malteškem zakonu o centru za finančne storitve (330. člen), razen oseb, ki se po 41. delu tega zakona odločijo, da zanje veljajo običajne določbe zakona o davku od dohodka (123. člen) in zakona o izvajanju davka od dohodka, 1994;

b) osebe, ki se po določbah zakona o trgovskem ladjevju, 1973, ne obdavčijo od dobička, doseženega z opravljanjem ladijskih prevozov v mednarodnem prometu, in do višine, do katere se ne obdavčijo;

c) osebe, ki so upravičene do kakršne koli posebne davčne ugodnosti za izplačila sklada, za katerega veljajo določbe zakona o skladih, če sklad, kot je opredeljen v tem zakonu, ni pravna oseba in tako po tej konvenciji ne more imeti ugodnosti v svojem imenu, in

d) osebe, ki so upravičene do kakršne koli posebne davčne ugodnosti v skladu s katero koli vsebinsko podobno zakonodajo, ki se sprejme kasneje in se po medsebojnem dogovoru pristojnih organov držav pogodbenic šteje kot posebna davčna obravnava v smislu 27. člena te konvencije.

V POTRDITEV NAVEDENEGA sta podpisana, ki sta ju njuni vladi za to pravilno pooblastili, podpisala ta protokol.

Sestavljeno v Valletti dne 8. oktobra 2002 v dveh izvornikih v slovenskem in angleškem jeziku, pri čemer sta besedili enako verodostojni. Pri razlikah med besediloma prevlada angleško besedilo.

Za Republiko Slovenijo:
Samuel Žbogar l. r.

Za Malto:
Joseph F. Scicluna l. r.

For the Republic of Slovenia
Samuel Žbogar, (s)

For Malta
Joseph F. Scicluna, (s)

3. člen

Za izvajanje konvencije s protokolom skrbi Ministrstvo za finance.

4. člen

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

Št. 432-01/03-26/1
Ljubljana, dne 27. marca 2003
EPA 777-III

PROTOCOL

At the signing of the Convention between the Republic of Slovenia and Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, the undersigned have agreed that:

With reference to Article 27:

It is understood that in the case of Malta the persons who are entitled to a special tax benefit referred to in Article 27 are the following:

a) persons who are entitled to a special tax benefit under the Malta Financial Services Centre Act (Cap. 330) except for those persons who opt under section 41 of the said Act to be subject to the normal provisions of the Income Tax Act (Cap. 123) and the Income Tax Management Act, 1994;

b) persons who and to the extent to which under the provisions of the Merchant Shipping Act, 1973 are not subject to tax on the profits derived from the operation of ships in international traffic;

c) persons entitled to any special tax benefit in respect of distributions by a trust subject to the provisions of the Trusts Act given that a trust as laid down in that Act is not vested with legal personality and therefore cannot benefit under this Convention in its own right; and

d) persons entitled to any special tax benefit under any substantially similar law subsequently enacted which is considered in mutual agreement by the competent authorities of the Contracting States as special fiscal treatment within the meaning of Article 27 of this Convention.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments have signed this Protocol.

Done at Valletta this 8th day of October, 2002 in duplicate in the English and Slovenian languages, both texts being equally authentic. In the case of divergence between the two texts, the English text shall prevail.

Predsednik
Državnega zbora
Republike Slovenije
Borut Pahor l. r.

29. Zakon o ratifikaciji Sporazuma o socialni varnosti med Vlado Republike Slovenije in Vlado Avstralije (BAUSV)

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

U K A Z**O RAZGLASITVI ZAKONA O RATIFIKACIJI SPORAZUMA O SOCIALNI VARNOSTI MED VLADO REPUBLIKE SLOVENIJE IN VLADO AVSTRALIJE (BAUSV)**

Razglašam Zakon o ratifikaciji Sporazuma o socialni varnosti med Vlado Republike Slovenije in Vlado Avstralije (BAUSV), ki ga je sprejel Državni zbor Republike Slovenije na seji 27. marca 2003.

Št. 001-22-25/03
Ljubljana, dne 4. aprila 2003

Predsednik
Republike Slovenije
dr. Janez Drnovšek l. r.

Z A K O N**O RATIFIKACIJI SPORAZUMA O SOCIALNI VARNOSTI MED VLADO REPUBLIKE SLOVENIJE IN VLADO AVSTRALIJE (BAUSV)**

1. člen

Ratificira se Sporazum o socialni varnosti med Vlado Republike Slovenije in Vlado Avstralije, podpisan na Dunaju 19. decembra 2002.

2. člen

Sporazum se v izvorniku v slovenskem in angleškem jeziku glasi:

**S P O R A Z U M
O SOCIALNI VARNOSTI MED
VLADO REPUBLIKE SLOVENIJE IN
VLADO AVSTRALIJE**

Vlada Republike Slovenije in Vlada Avstralije sta se v želji, da bi okrepili obstoječe prijateljske odnose med državama in odločeni sodelovati na področju socialne varnosti, sporazumeli, kot sledi:

**A G R E E M E N T
ON SOCIAL SECURITY BETWEEN THE
GOVERNMENT OF THE REPUBLIC OF SLOVENIA
AND THE GOVERNMENT OF AUSTRALIA**

The Government of the Republic of Slovenia and the Government of Australia (hereinafter "the Parties"),

Wishing to strengthen the existing friendly relations between the two countries, and resolved to cooperate in the field of social security; have agreed as follows:

SPLOŠNE DOLOČBE

1. ČLEN

Opredelitev pojmov

1. Če sobesedilo ne zahteva drugače, v tem sporazumu:

(a) „Slovenija“ pomeni Republiko Slovenijo;
(b) „dajatev“ pomeni za pogodbenico vse dajatve, pokojnine ali dodatke iz prvega odstavka 2. člena in vključuje vse zneske, povišanja ali doplačila, ki se izplačajo poleg te dajatve, pokojnine ali dodatka osebi, upravičeni do tega zneska, povišanja ali doplačila po zakonodaji te pogodbenice;

(c) „pristojni organ“ pomeni za Avstralijo: sekretarja ministrstva Commonweltha, pristojnega za zakonodajo iz točke a) prvega odstavka 2. člena.

in

za Slovenijo:

Ministrstvo za delo, družino in socialne zadeve;

(d) „pristojni nosilec“ pomeni

za Avstralijo:

nosilca ali agencijo, katere naloga je izvajanje ustrezne avstralske zakonodaje, in

GENERAL PROVISIONS

ARTICLE 1

Definitions

1. In this Agreement, unless the context otherwise requires;

(a) "Slovenia" means the Republic of Slovenia;
(b) "benefit" means, in relation to a Party, any of the benefits, pensions or allowances listed in paragraph 1 of Article 2, and includes any amount, increase or supplement that is payable in addition to that benefit, pension or allowance to a person who is qualified for that amount, increase or supplement under the legislation of that Party;

(c) "Competent Authority" means, in relation to Australia: the Secretary of the Commonwealth Department responsible for the legislation specified in subparagraph 1(a) of Article 2, and

in relation to Slovenia:

the Ministry of Labour, Family and Social Affairs;

(d) "Competent Institution" means,

in relation to Australia:

the Institution or Agency which has the task of implementing the applicable Australian legislation, and

za Slovenijo:
Zavod za pokojninsko in invalidsko zavarovanje Slovenije;

(e) „zakonodaja“ pomeni zakone in druge predpise, ki se nanašajo na dajatve iz prvega odstavka 2. člena;

(f) „aktivna doba prebivanja v Avstraliji“ pomeni za osebo dobo, ki je tako opredeljena v avstralski zakonodaji, vendar ne vključuje nobene dobe, ki se na podlagi 8. člena šteje za dobo, kot da je ta oseba stalno prebivala v Avstraliji;

(g) „zavarovalna doba“ pomeni vsako dobo plačevanja prispevkov in vsako drugo dobo, ki se upošteva po slovenski zakonodaji;

(h) „ozemlje“ pomeni za Avstralijo:

Avstralijo, kot je opredeljena v avstralski zakonodaji, in za Slovenijo:

ozemlje Republike Slovenije.

2. Če sobesedilo ne zahteva drugače, imajo vsi izrazi, ki niso opredeljeni v tem sporazumu, pomen, kot jim ga določa ustrezna zakonodaja.

2. ČLEN

Stvarna veljavnost

1. Pod pogoji drugega odstavka se ta sporazum nanaša na zakonodajo, veljavno na dan podpisa tega sporazuma, in na zakonodajo, ki spreminja, dopolnjuje, razveljavlja ali nadomešča to zakonodajo:

(a) za Avstralijo na zakone, ki sestavljajo zakonodajo o socialni varnosti, če ta zakonodaja določa, se uporablja za navedene dajatve ali vpliva nanje:

- (i) starostna pokojnina in
- (ii) invalidska pokojnina za težje invalide

in

b) za Slovenijo na zakonodajo, ki ureja pokojninsko in invalidsko zavarovanje, razen določb, ki se nanašajo na dajatve za preostalo delovno zmožnost.

2. Ta sporazum se nanaša na zakone ali predpise, ki razširjajo obstoječo zakonodajo na druge kategorije upravičencev, le če se pogodbenici o tem sporazumeta v protokolu k temu sporazumu.

3. Ne glede na določbe prvega odstavka zakonodaja pogodbenic ne vključuje pogodb ali drugih mednarodnih sporazumov, ki jih je ena ali druga pogodbenica sklenila s tretjo državo, razen če ta sporazum ne določa drugače.

3. ČLEN

Osebna veljavnost

Ta sporazum se uporablja za vse osebe:

- (a) ki imajo ali so imele stalno prebivališče v Avstraliji ali
- (b) za katere velja ali je veljala slovenska zakonodaja.

4. ČLEN

Enako obravnavanje

Pod pogoji tega sporazuma pogodbenica enako obravnava vse osebe, za katere se uporablja ta sporazum, v zvezi z njihovimi pravicami in obveznostmi, ki izhajajo bodisi neposredno iz zakonodaje te pogodbenice ali tega sporazuma.

DOLOČBE O DAJATVAH

5. ČLEN

Plačilo dajatev v tujini

1. Upravičenost do avstralske dajatve po tem sporazumu pomeni upravičenost do te dajatve tudi na ozemlju Slovenije.

in relation to Slovenia:
the Institute for Pension and Disability Insurance of Slovenia;

(e) “legislation” means, the laws and other regulations relating to benefits specified in paragraph 1 of Article 2;

(f) “period of Australian working life residence” means, in relation to a person, the period defined as such under the legislation of Australia but does not include any period deemed pursuant to Article 8 to be a period in which that person was an Australian resident;

(g) “period of insurance” means any period of contribution and any other period taken into account under Slovenian legislation; and

(h) “territory” means, in relation to Australia:

Australia as defined in the legislation of Australia; and in relation to Slovenia:

the territory of the Republic of Slovenia.

2. Unless the context otherwise requires, any term not defined in this Agreement has the meaning assigned to it in the applicable legislation.

ARTICLE 2

Legislative Scope

1. Subject to paragraph 2, this Agreement shall apply to the legislation effective at the date of signature of this Agreement, and to any legislation that subsequently amends, supersedes or replaces it:

(a) in relation to Australia, the Acts forming the social security law in so far as the law provides for, applies to or affects the following benefits:

- (i) age pension; and
- (ii) disability support pension for the severely disabled;

and

(b) in relation to Slovenia, the legislation that governs the Pension and Invalidity Insurance except for the provisions concerning the benefits for residual ability to work.

2. This Agreement shall apply to laws or regulations which extend the existing legislation to other categories of beneficiaries only if both Parties so agree in a Protocol to this Agreement.

3. Notwithstanding the provisions of paragraph 1, the legislation of the Parties shall not include treaties or other international agreements concluded between either of them and a third State, except as otherwise provided in this Agreement.

ARTICLE 3

Personal Scope

This Agreement shall apply to any person who:

- (a) is or has been an Australian resident; or
- (b) is or has been subject to the legislation of Slovenia.

ARTICLE 4

Equality of Treatment

Subject to this Agreement, all persons to whom this Agreement applies shall be treated equally by a Party in regard to rights and obligations which arise whether directly under the legislation of that Party or by virtue of this Agreement.

PROVISIONS RELATING TO BENEFITS

ARTICLE 5

Export of Benefits

1. Australian benefits which are payable by virtue of this Agreement shall be payable in the territory of Slovenia.

2. Slovenske dajatve, ki jih je oseba pridobila po slovenski zakonodaji ali po tem sporazumu, se tej osebi izplačujejo na ozemlju Avstralije, če se ta oseba za stalno preseli v Avstralijo. Šteje se, da se je oseba za stalno preselila na ozemlje Avstralije, če pristojnemu nosilcu sporoči, da bo v Avstraliji prebivala dlje kot 12 mesecev.

3. Če je za osebo, ki zapusti Avstralijo, nadaljnja upravičenost do avstralske dajatve časovno omejena, se enaka časovna omejitev uporablja za to dajatev tudi za osebo, ki zapusti Slovenijo.

4. Slovenske dajatve, ki jih je oseba pridobila po slovenski zakonodaji ali po tem sporazumu, se izplačujejo avstralskim in slovenskim državljanom, ki stalno prebivajo na ozemlju tretje države.

5. Avstralske dajatve, ki jih je oseba pridobila po avstralski zakonodaji ali po tem sporazumu, se izplačujejo slovenskim in avstralskim državljanom, ki stalno prebivajo na ozemlju tretje države.

6. Če pogodbenica uvede pravne ali upravne omejitve za nakazila svoje valute zunaj svojega ozemlja, ta pogodbenica, kakor hitro je mogoče, izvede ukrepe, s katerimi zagotovi pravice do izplačila in prejema dajatev, ki se izplačajo po zakonodaji te pogodbenice ali na podlagi tega sporazuma. Ukrepi veljajo za nazaj vse do uvedbe omejitev.

7. Med izvajanjem ukrepov iz šestega odstavka lahko pogodbenica, ki ne uvaja omejitev iz šestega odstavka, omeji izplačilo svojih dajatev po tem sporazumu na ozemlju druge pogodbenice, dokler druga pogodbenica ne odpravi vseh takih omejitev. Ko druga pogodbenica odpravi omejitve in plača zapadle zneske, prva pogodbenica tudi plača zapadle zneske svojih dajatev za celotno obdobje veljavnosti omejitev prve pogodbenice.

8. Če je pogodbenica uvedla pravne ali upravne omejitve za nakazila svoje valute zunaj svojega ozemlja, kot je navedeno v šestem odstavku, o teh omejitvah obvesti drugo pogodbenico v enem koledarskem mesecu od njihove uvedbe in izvede ukrepe iz omenjenega odstavka v treh mesecih od uvedbe omejitev. Kršitev obeh zahtev lahko druga pogodbenica šteje za bistveno kršitev sporazuma za namene 60. člena Dunajske konvencije o pogodbenem pravu.

9. Dajatve, ki jih pogodbenica plačuje zunaj svojega ozemlja, se izplačajo v valuti Združenih držav Amerike ali drugi mednarodno zamenljivi valuti.

10. Pogodbenica od dajatve, ki jo plača na podlagi tega sporazuma ali po svoji zakonodaji, ne odšteje upravnih taks in pristojbin vlade ali ustreznega pristojnega nosilca za obdelavo in izplačilo te dajatve ne glede na to, ali je upravičenec do dajatve na ozemlju druge pogodbenice ali v tretji državi.

11. Za Avstralijo se določbe tega člena ne uporabljajo za pomoč pri plačilu najemnine, farmacevtski dodatek ali kateri koli drug dodatek, ki se ne plačuje neomejeno zunaj Avstralije.

12. Za Slovenijo se določbe tega člena ne uporabljajo za varstveni dodatek, dodatek za pomoč in postrežbo in denarna nadomestila, ki se po slovenski zakonodaji plačujejo v zvezi z invalidnostjo, ali katera koli druga dajatev, ki se po slovenski zakonodaji ne plača zunaj Slovenije.

6. ČLEN Zdravniški pregledi

1. Za ugotavljanje stopnje invalidnosti osebe ali njene zmožnosti za delo, kadar je to pomembno za zahtevek za dajatev ali za nadaljnje izplačevanje dajatve, pristojni nosilec pogodbenice uporabi svojo zakonodajo.

2. Slovenian benefits to which a person is entitled under Slovenian legislation or by virtue of this Agreement shall be paid to that person in the territory of Australia if that person moves to Australia permanently. It shall be considered that a person has moved to the territory of Australia permanently if this person has informed the Competent Institution that he or she will reside in Australia for a period exceeding 12 months.

3. Where there is a time limit on the continued qualification for an Australian benefit for a person who leaves Australia, then the same time limit shall apply to that benefit for a person who leaves Slovenia.

4. Slovenian benefits to which a person is entitled on the basis of Slovenian legislation or acquired by virtue of this Agreement shall be paid to Australian and Slovenian citizens who permanently reside in the territory of a third country.

5. Australian benefits to which a person is entitled under the legislation of Australia or by virtue of this Agreement shall be paid to Slovenian and Australian citizens who permanently reside in the territory of a third country.

6. If a Party imposes legal or administrative restrictions on the transfer of currency outside of its territory, that Party shall implement measures as soon as practicable to guarantee the rights to payment and delivery of benefits payable under the legislation of that Party or by virtue of this Agreement. The measures shall operate retrospectively to the time when the restrictions were imposed.

7. While the measures in paragraph 6 are being implemented, the Party not imposing the restrictions set out in paragraph 6 may impose restrictions on the payment of its benefits paid under the Agreement in the territory of the other Party, until the other Party has lifted all such restrictions. On the lifting of the restrictions by the other Party and the payment of arrears by that other Party then the first Party shall also pay arrears of its benefits in relation to the entire time during which the first Party's restrictions were imposed.

8. Where a Party has imposed legal or administrative restrictions on the transfer of its currency outside of its territory as mentioned in paragraph 6, it shall inform the other Party of those restrictions within one calendar month of their imposition and shall implement the measures described in that paragraph within 3 months of the imposition of the restrictions. A failure to comply with either requirement may be treated by the other Party as a material breach of the Agreement for the purposes of Article 60 of the Vienna Convention on the Law of Treaties.

9. Benefits paid by a Party outside its territory shall be paid in the currency of the United States of America or another internationally convertible currency.

10. A benefit payable by a Party by virtue of this Agreement or under its legislation shall be paid by that Party without deduction of administrative fees and charges by the government or the corresponding Competent Institution for processing and paying that benefit, whether the person qualifying for the benefit is in the territory of the other Party or in a third country.

11. For Australia, the provisions of this Article shall not apply to rent assistance, pharmaceutical allowance or any other allowance which is not payable indefinitely outside Australia.

12. For Slovenia, the provisions of this Article shall not apply to income supplementary allowances, attendance allowance and cash indemnities payable in respect of disability or any other allowance which is not payable outside Slovenia under the legislation of Slovenia.

ARTICLE 6 Medical Examinations

1. For the purposes of assessing a person's degree of disability or the person's ability to work where this is relevant for a claim for a benefit or for continued payment of a benefit, the Competent Institution of a Party shall apply the legislation of that Party.

2. Kot pomoč pri ugotavljanju iz prvega odstavka pristojni nosilec pogodbenice, na katere ozemlju oseba stalno prebiva, na prošnjo pristojnega nosilca druge pogodbenice brezplačno pošlje zadnje omenjenemu nosilcu vsa ustrezna zdravniška poročila in dokumente, ki jih ima na voljo.

AVSTRALSKE DAJATVE

7. ČLEN

Stalno prebivališče ali prisotnost v Sloveniji ali tretji državi

Če bi bila oseba po avstralski zakonodaji ali na podlagi tega sporazuma upravičena do dajatve, če bi imela stalno prebivališče v Avstraliji in bila v Avstraliji na dan vložitve zahtevka, vendar:

(a) ima stalno prebivališče v Avstraliji ali v Sloveniji ali v tretji državi, s katero je Avstralija sklenila sporazum o socialni varnosti, ki vsebuje določbo za sodelovanje pri ugotavljanju upravičenosti in odmeri dajatve iz zahtevka za dajatve ter to kategorijo dajatve, in

(b) je v Avstraliji ali v Sloveniji ali v tej tretji državi, se za vložitev zahtevka ta oseba, če je kadar koli stalno prebivala v Avstraliji, šteje, da ima na ta dan stalno prebivališče v Avstraliji in je v Avstraliji.

8. ČLEN

Seštevanje za avstralske dajatve

1. Če je oseba, za katero se uporablja ta sporazum, zahtevala avstralsko dajatev po tem sporazumu, in je dopolnila

a) dobo stalnega prebivanja v Avstraliji, ki je krajša od zahtevane dobe za upravičenost te osebe do te dajatve na tej podlagi po avstralski zakonodaji, in

b) aktivno dobo prebivanja v Avstraliji, ki je enaka ali daljša od dobe iz tretjega odstavka, in

c) zavarovalno dobo v Sloveniji, ki je bila že upoštevana ali se lahko upošteva pri seštevanju dobe za pridobitev slovenske dajatve;

se za zahtevek za to avstralsko dajatev ta zavarovalna doba šteje le za izpolnitev najkrajše zahtevane dobe za upravičenost do te dajatve po avstralski zakonodaji za dobo stalnega prebivanja v Avstraliji.

2. Za namen tega člena, če je oseba dopolnila dobo stalnega prebivanja v Avstraliji in zavarovalno dobo, Avstralija vse dobe, ki se prekrivajo, upošteva le enkrat kot dobo stalnega prebivanja v Avstraliji.

3. Najkrajša aktivna doba prebivanja v Avstraliji, ki se upošteva za namene prvega odstavka:

(a) za namen avstralske dajatve, za katero vloži zahtevek oseba, ki nima stalnega prebivališča v Avstraliji, znaša najkrajša zahtevana doba 12 mesecev, od katerih mora biti vsaj šest mesecev zaporednih, in

(b) za namen avstralske dajatve, za katero vloži zahtevek oseba s stalnim prebivališčem v Avstraliji, ni potrebna najkrajša doba.

9. ČLEN

Izračun avstralskih dajatev

1. Kadar se na podlagi tega sporazuma avstralska dajatev plača osebi zunaj Avstralije, se ob upoštevanju drugega odstavka višina dajatve določi po avstralski zakonodaji.

2. Določbe prvega odstavka se še naprej uporabljajo za 26 tednov, kadar pride oseba začasno v Avstralijo.

2. To assist in the assessment referred to in paragraph 1, the Competent Institution of the Party in whose territory the person resides shall, at the request of the Competent Institution of the other Party forward to the latter free of charge any existing relevant medical reports and documents that it has available.

AUSTRALIAN BENEFITS

ARTICLE 7

Residence or presence in Slovenia or a Third State

Where a person would be qualified under the legislation of Australia or by virtue of this Agreement for a benefit except for not being an Australian resident and in Australia on the day on which the claim is lodged, but:

(a) is an Australian resident or a resident of Slovenia or a third State with which Australia has concluded an agreement on social security which includes provision for co-operation in the assessment and determination of claims for benefits and which includes that category of benefit; and

(b) is in Australia, or in Slovenia or that third State, that person, so long as he or she has been an Australian resident at some time, shall be deemed, for the purposes of lodging that claim, to be an Australian resident and in Australia on that day.

ARTICLE 8

Totalisation for Australian Benefits

1. Where a person to whom this Agreement applies has claimed an Australian benefit under this Agreement and has accumulated:

(a) a period as an Australian resident that is less than the period required to qualify that person, on that ground, under the legislation of Australia for that benefit; and

(b) a period of Australian working life residence equal to or greater than the period referred to in paragraph 3; and

(c) a period of insurance in Slovenia that has already been used or can be used at the time of totalisation, to obtain a Slovenian benefit;

then, for the purposes of the claim for that Australian benefit, that period of insurance shall be deemed, only for the purposes of meeting any minimum qualifying periods for that benefit set out in the legislation of Australia, to be a period in which that person was an Australian resident.

2. For the purpose of this Article, where a person has a period as an Australian resident and a period of insurance, any period of overlap shall be taken into account once only by Australia as a period as an Australian resident.

3. The minimum period of Australian working life residence to be taken into account for the purposes of paragraph 1 shall be as follows:

(a) for the purpose of an Australian benefit claimed by a person residing outside Australia, the minimum period required shall be 12 months, of which at least six months must be continuous; and

(b) for the purpose of an Australian benefit claimed by an Australian resident, no minimum period shall be required.

ARTICLE 9

Calculation of Australian Benefits

1. Subject to paragraph 2, where an Australian benefit is payable by virtue of this Agreement to a person outside Australia, the rate of that benefit shall be determined according to the legislation of Australia.

2. The provisions of paragraph 1 will continue to apply for 26 weeks when a person temporarily comes to Australia.

3. Če se na podlagi tega sporazuma avstralska dajatev prizna osebi v Avstraliji, se ob upoštevanju četrtega in petega odstavka višina te dajatve določi tako:

(a) da se izračuna dohodek te osebe v skladu z avstralsko zakonodajo, vendar se pri tem izračunu ne upošteva slovenske dajatve, ki jo je ta oseba ali partner te osebe upravičen prejemati, če se to uporablja,

(b) da se od najvišjega zneska avstralske dajatve odšteje znesek slovenske dajatve, ki jo je ta oseba upravičena prejemati, in

(c) da se za preostalo dajatev, pridobljeno po točki (b), uporabi ustreznna formula, navedena v avstralski zakonodaji, pri čemer se za dohodek osebe uporabi znesek, izračunan v skladu s točko (a).

4. Določbe tretjega odstavka se bodo še naprej uporabljale za 26 tednov, kadar oseba začasno zapusti Avstralijo.

5. Če en član para ali oba, ta oseba in njen partner, prejemata slovensko dajatev ali dajatve, se za namen tretjega odstavka in za avstralsko zakonodajo za vsakega šteje, da prejema polovico te dajatve oziroma vsote obeh teh dajatev.

6. Dajatve iz prvega odstavka ne vključujejo pomoči pri plačilu najemnine, farmacevtskega dodatka ali kateri koli drugi dodatek, ki se po avstralski zakonodaji ne plačuje neomejeno zunaj Avstralije.

3. Subject to the provisions of paragraphs 4 and 5, where an Australian benefit is granted by virtue of this Agreement to a person who is in Australia, the rate of that benefit shall be determined by:

(a) calculating that person's income according to the legislation of Australia but disregarding in that calculation the Slovenian benefit to which that person or the partner of that person is entitled to receive, if applicable;

(b) deducting the amount of the Slovenian benefit to which that person is entitled to receive from the maximum rate of Australian benefit; and

(c) applying to the remaining benefit obtained under subparagraph (b) the relevant rate calculation set out in the legislation of Australia, using as the person's income the amount calculated under subparagraph (a).

4. The provisions of paragraph 3 will continue to apply for 26 weeks when a person temporarily leaves Australia.

5. Where a member of a couple is, or both that person and his or her partner are in receipt of a Slovenian benefit or benefits, each of them shall be deemed, for the purpose of paragraph 3 and for the legislation of Australia, to be in receipt of half of either the amount of that benefit or the total of both those benefits as the case may be.

6. Benefits referred to in paragraph 1 do not include rent assistance, pharmaceutical allowance or any other allowance which is not payable indefinitely outside Australia.

DAJATVE PO SLOVENSKI ZAKONODAJI

10. ČLEN

Seštevanje za slovenske dajatve

1. Če oseba ne izpolnjuje pogojev za pokojnino samo na podlagi svoje zavarovalne dobe, se upravičenost do dajatve ugotavlja s seštevanjem zavarovalne dobe in njene aktivne dobe prebivanja v Avstraliji pod pogojem, da se dobe ne prekrivajo.

2. Če so po slovenski zakonodaji izpolnjeni pogoji za pridobitev pravice do dajatve tudi brez seštevanja dob, dopoljenih v obeh pogodbenicah, pristojni nosilec zagotovi dajatev izključno na podlagi zavarovalne dobe.

3. Če zavarovalna doba znaša skupaj manj kot 12 mesecev, se dajatev ne prizna. To ne velja, če obstaja pravica do dajatve samo na podlagi takšne krajše zavarovalne dobe.

4. Če na podlagi prvega odstavka tega člena oseba ne izpolnjuje pogojev za pridobitev pravice do dajatve, bo pristojni slovenski nosilec ne glede na določbo tretjega odstavka 2. člena upošteval dobe zavarovanja ali prebivanja, ki so jih dopolnili slovenski državljani v tretji državi, s katero ima Republika Slovenija sklenjen sporazum o socialni varnosti, ki določa, da se seštevajo dobe zavarovanja ali prebivanja.

11. ČLEN

Izračun slovenskih dajatev

1. Če je oseba po slovenski zakonodaji upravičena do dajatve le ob uporabi določb o seštevanju iz prvega odstavka 10. člena, pristojni slovenski nosilec izračuna višino dajatve na naslednji način:

(a) najprej izračuna teoretični znesek dajatve, ki bi ga moral izplačevati, če bi bile vse dobe, ki se seštevajo (zavarovalna doba in aktivna doba prebivanja v Avstraliji), dopolnjene po slovenski zakonodaji,

(b) na podlagi tega teoretičnega zneska nato izračuna dejanski znesek dajatve, ki se plača v sorazmerju med zavarovalno dobo in vsemi dobami, ki se seštevajo.

BENEFITS ACCORDING TO SLOVENIAN LEGISLATION

ARTICLE 10

Totalisation for Slovenian Benefits

1. If a person does not fulfil the requirements for pension solely on the basis of his/her period of insurance, the entitlement to a benefit shall be established on the basis of totalising the period of insurance and that of his/her Australian working life residence provided these periods do not overlap.

2. If a person qualifies for a benefit under Slovenian legislation without the need for totalisation of the periods completed in the territories of both Parties, the Competent Institution shall grant the benefit exclusively on the basis of period of insurance.

3. If the period of insurance in total amounts to less than 12 months no benefit shall be granted. This does not apply if there is entitlement to a benefit only on the basis of that lesser period of insurance.

4. Notwithstanding the provision of paragraph 3 of Article 2, where based on the provisions of paragraph 1 of this Article a person does not satisfy conditions for the benefit, the competent institution of Slovenia shall take into account periods of insurance or periods of residence completed by Slovenian nationals in a third State to which Slovenia is bound by an agreement on social security which provides for the totalisation of periods of insurance or residence, respectively.

ARTICLE 11

Calculation of Slovenian Benefits

1. If a person qualifies for a benefit under Slovenian legislation only by the application of the totalisation provisions contained in Article 10 paragraph 1, the Slovenian Competent Institution shall calculate the amount of the benefit in the following way:

(a) it shall first calculate a theoretical amount of a benefit which would be payable if all totalised periods (being periods of insurance and periods of Australian working life residence) were completed under Slovenian legislation; and

(b) on the basis of this theoretical amount, it shall then calculate the actual amount of the benefit which is payable according to the ratio of the period of insurance and the totalised periods.

2. Če pri uporabi točke b) prvega odstavka vse dobe skupaj presegajo najdaljšo možno zavarovalno dobo, ki je po slovenski zakonodaji določena za odmero višine dajatve, se delni znesek za izplačevanje izračuna v sorazmerju med zavarovalno dobo in najdaljšo možno zavarovalno dobo.

2. If when applying paragraph 1 (b) the totalised periods exceed the longest possible period of insurance defined for the calculation of a benefit under Slovenian legislation, the partial amount payable is calculated according to the ratio of the period of insurance and the longest possible period of insurance.

PREHODNE IN KONČNE DOLOČBE

TRANSITIONAL AND FINAL PROVISIONS

12. ČLEN

Vložitev dokumentov

1. Zahtevek, obvestilo ali pritožba v zvezi z dajatvijo, ki se plača na podlagi tega sporazuma ali drugače, se lahko kadar koli po začetku veljavnosti tega sporazuma vložijo na ozemlju druge pogodbenice v skladu z Dogovorom o izvajanju iz 15. člena.

2. Za ugotavljanje upravičenosti do dajatve se datum vložitve zahtevka, obvestila ali pritožbe iz prvega odstavka pri pristojnem nosilcu ene pogodbenice šteje kot datum vložitve tega dokumenta pri pristojnem nosilcu druge pogodbenice. Pristojni nosilec, pri katerem se zahtevek, obvestilo ali pritožba vložijo, ga takoj pošlje pristojnemu nosilcu druge pogodbenice.

3. Sklicevanje na pritožbo v tem členu pomeni pritožbo, ki se lahko vložijo pri upravnem ali drugem ustreznem organu ene ali druge pogodbenice ustanovljenem na podlagi zakonodaje vsake pogodbenice ali upravno za namene te zakonodaje.

4. Oprostitev plačila taks ali pristojbin za potrdila in dokumente, ki jih je treba predložiti pristojnim organom in pristojnim nosilcem na ozemlju ene pogodbenice, velja tudi za potrdila in dokumente, ki jih je za namen tega sporazuma treba predložiti pristojnim organom ali pristojnim nosilcem druge pogodbenice. Za dokumente in potrdila, ki jih je treba predložiti za namen tega sporazuma, ni potrebna overovitev diplomatskih in konzularnih organov.

13. ČLEN

Vračilo preveč plačanih zneskov

1. Kadar:

(a) slovenski pristojni nosilec plača ali naj bi plačal zapadli znesek dajatve in

(b) je Avstralija plačevala tej osebi dajatev za celotno obravnavano obdobje ali njegov del in

(c) bi se znesek dajatve, ki ga plača Avstralija, znižal, če bi se v tem obdobju plačevala dajatev, ki jo plača ali naj bi jo plačal slovenski pristojni nosilec,

potem

(d) ta oseba dolguje Avstraliji znesek, ki ga Avstralija ni bila dolžna plačati in ga lahko izterja, če se je dajatev iz točke (a) prvega odstavka plačevala periodično v tem preteklem obdobju in

(e) Avstralija lahko izterja celotni ali del dolga po določbah zakonov, ki sestavljajo zakonodajo o socialni varnosti.

2. Kadar slovenski pristojni nosilec tej osebi še ni plačal dajatve iz točke a) prvega odstavka:

(a) plača ta pristojni nosilec avstralskemu pristojnemu nosilcu na njegovo zahtevo znesek dajatve, potreben za pokritje dolga iz točke d) prvega odstavka, preostanek pa plača tej osebi, in

(b) manjkajoče zneske dobi Avstralija povrnjene po točki e) prvega odstavka.

3. Za Avstralijo sklicevanje na dajatev v prvem odstavku pomeni pokojnino, dajatev ali dodatek, ki se plača po avstralski zakonodaji o socialni varnosti.

ARTICLE 12

Lodgement of Documents

1. A claim, notice or appeal concerning a benefit, whether payable by virtue of this Agreement or otherwise, may be lodged in the territory of the other Party, in accordance with the Administrative Arrangement made pursuant to Article 15, at any time after the Agreement has come into force.

2. For the purpose of determining the right to a benefit, the date on which a claim, notice or appeal referred to in paragraph 1, is lodged with the Competent Institution of one Party, shall be considered as the date of lodgement of that document with the Competent Institution of the other Party. The Competent Institution to which a claim, notice or appeal is lodged shall refer it without delay to the Competent Institution of the other Party.

3. The reference in this Article to an appeal is an appeal that may be made to an administrative body or a corresponding body of either Party that has been established by, or administratively for, the purposes of the legislation of each Party.

4. Any exemption granted in the territory of one of the Parties from payment of taxes or fees in respect of certificates and documents required to be submitted to the Competent Authorities and Competent Institutions in the same territory shall also apply to the certificates and documents which, for the purpose of this Agreement, have to be submitted to the Competent Authorities or Competent Institutions of the other Party. Documents and certificates required to be produced for the purpose of this Agreement shall be exempt from authentication by diplomatic and consular authorities.

ARTICLE 13

Recovery of Overpayments

1. Where:

(a) an amount of arrears of benefit is paid or payable to a person by the Competent Institution of Slovenia; and

(b) for all or part of the relevant period, Australia has paid to that person a benefit; and

(c) the amount of the benefit paid by Australia would have been reduced had the benefit paid or payable by the Competent Institution of Slovenia been paid during that period;

then

(d) the amount that would not have been paid by Australia had the benefit described in subparagraph (a) been paid on a periodical basis throughout that past period, shall be a debt due by that person to Australia and may be recovered by Australia; and

(e) Australia may recover all or part of that debt under the provisions of the Acts forming the social security law of Australia.

2. Where the Competent Institution of Slovenia has not yet paid the benefit described in subparagraph 1(a) to that person:

(a) that Competent Institution shall, at the request of the Competent Institution of Australia, pay the amount of the benefit necessary to meet the debt described in subparagraph 1(d) to the Competent Institution of Australia and shall pay any excess to that person; and

(b) any shortfall may be recovered by Australia under subparagraph 1(e).

3. For Australia, a reference in paragraph 1 to a benefit means a pension, benefit or allowance payable under the social security law of Australia.

14. ČLEN

Izmenjava informacij in medsebojna pomoč

1. Pristojni organi in pristojni nosilci za izvajanje tega sporazuma, v obsegu dovoljenem z njihovo zakonodajo:

(a) ob upoštevanju tretjega in četrtega odstavka drug drugemu sporočajo vse informacije, potrebne za izvajanje tega sporazuma;

(b) drug drugemu zagotavljajo dobre usluge in pomoč, vključno z izmenjavo vseh potrebnih informacij za odmero ali plačilo vseh dajatev po tem sporazumu ali po zakonodaji pogodbenic o socialni varnosti, kot če bi šlo za uporabo njihove zakonodaje;

(c) čim prej drug drugemu sporočijo vse informacije o ukrepih, ki so jih sprejeli za izvajanje tega sporazuma;

(d) si na zahtevo pomagajo pri izvajanju sporazumov o socialni varnosti, ki jih je ena ali druga pogodbenica sklenila s tretjimi državami, v obsegu in okoliščinah, določenih v Dogovoru o izvajanju iz 15. člena, in

(e) drug drugega obveščajo o zakonih, ki spreminjajo, dopolnjujejo, razveljavljajo ali nadomeščajo zakonodaji obeh pogodbenic in so pomembni za izvajanje tega sporazuma, takoj po sprejetju teh zakonov.

2. Pomoč iz prvega odstavka se zagotavlja brezplačno in ob upoštevanju Dogovora o izvajanju iz 15. člena.

3. Razen če razkritje podatkov ni obvezno po zakonodaji pogodbenice, so vsi osebni podatki, ki se pošljejo v skladu s tem sporazumom pristojnemu organu ali pristojnemu nosilcu te pogodbenice, zaupni in se uporabijo le za namene izvajanja tega sporazuma in zakonov pogodbenic o socialni varnosti.

4. Ne glede na zakone in upravno prakso pogodbenice se nobeni osebni podatki, ki jih je pogodbenica dobila od druge pogodbenice, ne smejo poslati ali razkriti nobeni drugi državi ali organizaciji v tej državi brez predhodnega pisnega pristanka te druge pogodbenice.

5. Pristojni organi, pristojni nosilci in osebe, za katere se uporablja ta sporazum, se lahko sporazumevajo v uradnem jeziku pogodbenic.

6. Povračila med pristojnimi nosilci po tem sporazumu se izvršijo v valuti pogodbenice, ki prejme to povračilo.

15. ČLEN

Dogovor o izvajanju

1. Pristojni organi pogodbenic se z Dogovorom o izvajanju dogovorijo o vsem potrebnem za izvajanje tega sporazuma.

2. Pristojni organi v Dogovoru o izvajanju imenujejo organe za zvezo.

16. ČLEN

Priznavanje predhodnih dob in primerov

1. Pri ugotavljanju upravičenosti osebe do dajatve ali višine dajatve, ki se plača osebi na podlagi tega sporazuma, se vsi primeri ali dejstva in vse dobe:

- (a) stalnega prebivanja v Avstraliji,
- (b) aktivne dobe prebivanja v Avstraliji in
- (c) zavarovalne dobe

upoštevajo pod pogoji tega sporazuma, če se uporabljajo za to osebo te dobe, ne glede na to, kdaj so bile dopolnjene, ali ti primeri ali dejstva, ne glede na to, kdaj so nastopili.

ARTICLE 14

Exchange of Information and Mutual Assistance

1. The Competent Authorities and Competent Institutions responsible for the application of this Agreement shall, to the extent permitted by the legislation which they administer:

(a) subject to paragraphs 3 and 4, communicate to each other any information necessary for the application of this Agreement;

(b) lend their good offices and furnish assistance to one another, including the communication to each other of any necessary information, with regard to the determination or payment of any benefit under this Agreement or under the social security law of either Party as if the matter involved the application of their own legislation;

(c) communicate to each other, as soon as possible, all information about the measures taken by them for the application of the Agreement;

(d) at the request of one to another, assist each other in relation to the implementation of agreements on social security entered into by either of the Parties with third States, to the extent and in the circumstances specified in the Administrative Arrangement made in accordance with Article 15; and

(e) advise each other of any laws which amend, supplement, supersede or replace their respective legislations and which are relevant to the operation of this Agreement promptly after those laws are made.

2. The assistance referred to in paragraph 1 shall be provided free of charge, subject to any Administrative Arrangement made in accordance with Article 15.

3. Unless disclosure is required under the legislation of a Party, personal data which is transmitted in accordance with this Agreement to a Competent Authority or Competent Institution of that Party is confidential and shall only be used for purposes of implementing this Agreement and the social security laws of either Party.

4. Notwithstanding any laws or administrative practices of a Party, no personal data which is received by that Party from the other Party shall be transferred or disclosed to any other country or to any other organisation within that other country without the prior written consent of that other Party.

5. Communications between Competent Authorities, Competent Institutions and persons to whom this Agreement applies may be made in any of the official languages of the Parties.

6. Reimbursements under this Agreement between Competent Institutions shall be made in the currency of the Party receiving those reimbursements.

ARTICLE 15

Administrative Arrangement

1. The Competent Authorities of the Parties shall make whatever arrangements are necessary in order to implement this Agreement by means of an Administrative Arrangement.

2. The Competent Authorities shall appoint liaison bodies in the Administrative Arrangement.

ARTICLE 16

Recognition of Prior Periods and Events

1. In determining the qualification for a benefit of a person or the amount of benefit payable to a person, by virtue of this Agreement, any events or facts and any period;

- (a) as an Australian resident;
- (b) of Australian working life residence; and
- (c) of insurance

shall, subject to this Agreement, be taken into account in so far as those periods, events or facts are applicable in regard to that person regardless of when they occurred or were accumulated.

2. Nobena določba tega sporazuma osebi ne daje pravice do prejemanja dajatve za čas pred dnem začetka veljavnosti tega sporazuma.

17. ČLEN

Reševanje sporov

Če je mogoče, pristojni organi pogodbenic rešujejo vse spore, ki izhajajo iz razlage ali uporabe tega sporazuma, v skladu z njegovim duhom in temeljnimi načeli.

18. ČLEN

Spreminjanje sporazuma

Če pogodbenica prosi drugo pogodbenico, da bi se sestali, da bi spremenili sporazum, se pogodbenici sestane s tem namenom najkasneje šest mesecev po predložitvi prošnje, in če se pogodbenici ne sporazumeta drugače, srečanje poteka na ozemlju pogodbenice, na katero je bila prošnja naslovljena.

19. ČLEN

Začetek in prenehanje veljavnosti

1. Ta sporazum začne veljati prvi dan meseca po izteku meseca, v katerem sta pogodbenici po diplomatski poti izmenjali uradni obvestili, da so izpolnjeni vsi notranje pravni pogoji za začetek veljavnosti tega sporazuma.

2. Pod pogoji tretjega odstavka ta sporazum velja nedoločen čas ali do izteka 6 mesecev od dne, ko ena pogodbenica po diplomatski poti prejme uradno obvestilo druge pogodbenice o njeni nameri, da odpoveduje sporazum.

3. Če ta sporazum preneha veljati v skladu z drugim odstavkom, še naprej velja za osebe, ki:

(a) na dan prenehanja veljavnosti prejemajo dajatve ali

(b) so pred iztekom roka iz drugega odstavka vložile zahtevke za dajatve in bi bile do njih upravičene

na podlagi tega sporazuma.

V POTRDI TEV TEGA sta podpisana, ki sta ju njuni vladi za to pravilno pooblastili, podpisala ta sporazum.

SESTAVLJENO v dveh izvirkih v Dunaju dne 19. decembra 2002 v slovenskem in angleškem jeziku, pri čemer sta besedili enako verodostojni.

ZA VLADO
REPUBLIKE SLOVENIJE
Ernest Petrič, l. r.

ZA VLADO
AVSTRALIJE
Max William Hughes, l. r.

2. No provision of this Agreement shall confer on a person any right to receive payment of a benefit in relation to a period before the date on which this Agreement comes into force.

ARTICLE 17

Resolution of Difficulties

The Competent Authorities of the Parties shall resolve, to the extent possible, any difficulties which arise in interpreting or applying this Agreement according to its spirit and fundamental principles.

ARTICLE 18

Review of Agreement

Where a Party requests the other to meet to review this Agreement the Parties shall meet for that purpose no later than 6 months after that request was made and, unless the Parties otherwise agree, their meeting shall be held in the territory of the Party to which the request was made.

ARTICLE 19

Entry into Force and Termination

1. This Agreement shall enter into force on the first day of the month following the month in which notifications are exchanged by the Parties through the diplomatic channel notifying each other that the constitutional requirements for entry into force of this Agreement have been fulfilled.

2. Subject to paragraph 3, this Agreement shall remain in force indefinitely or until the expiration of 6 months from the date on which either Party receives from the other a note through the diplomatic channel indicating the intention of the other Party to terminate this Agreement.

3. In the event that this Agreement is terminated in accordance with paragraph 2, the Agreement shall continue to have effect in relation to all persons who:

(a) at the date of termination, are in receipt of its benefits; or

(b) prior to the expiry of the period referred to in paragraph 2, have lodged claims for, and would be entitled to receive, its benefits

by virtue of this Agreement.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto by their respective Governments, have signed this Agreement.

DONE in duplicate at Vienna on this 19th day of December 2002, in the Slovenian and English languages, each text being equally authoritative.

FOR GOVERNMENT OF
THE REPUBLIC OF SLOVENIA
Ernest Petrič, (s)

FOR THE GOVERNMENT OF
AUSTRALIA
Max William Hughes, (s)

3. člen

Za izvajanje sporazuma skrbi Ministrstvo za delo, družino in socialne zadeve Republike Slovenije.

4. člen

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

Št. 540-01/03-21/1
Ljubljana, dne 27. marca 2003
EPA 778-III

Predsednik
Državnega zbora
Republike Slovenije
Borut Pahor l. r.

- Obvestilo o začetku veljavnosti mednarodne pogodbe

O B V E S T I L O

o začetku veljavnosti mednarodne pogodbe

Od 1. julija 2000 velja 23. sprememba Pariškega memoranduma o soglasju glede nadzora, ki ga opravlja inšpekcija za varnost plovbe, kot je bila sprejeta 11. maja 2000, od 10. januarja 2002 pa velja 24. sprememba Pariškega memoranduma o soglasju glede nadzora, ki ga opravlja inšpekcija za varnost plovbe, kot je bila sprejeta 11. maja 2001, ki sta bili objavljeni v Uradnem listu Republike Slovenije - Mednarodne pogodbe, št. 6/03 (Uradni list Republike Slovenije, št. 26/03).

Ministrstvo za zunanje zadeve
Republike Slovenije

VSEBINA

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| 28. | Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Malto o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka s protokolom (BMTIDO) | 661 |
| 29. | Zakon o ratifikaciji Sporazuma o socialni varnosti med Vlado Republike Slovenije in Vlado Avstralije (BAUSV) | 676 |
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