



**26. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Črne gore o razvojnem sodelovanju (BMNRS)**

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 med Vlado Republike Slovenije in Vlado Črne gore o razvojnem sodelovanju (BMNRS)**

Razglašam Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Črne gore o razvojnem sodelovanju (BMNRS), ki ga je sprejel Državni zbor Republike Slovenije na seji 27. marca 2009.

Št. 003-02-3/2009-20  
Ljubljana, dne 6. aprila 2009

dr. Danilo Türk I.r.  
Predsednik  
Republike Slovenije

### Z A K O N

**O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN VLADO ČRNE GORE  
O RAZVOJNEM SODELOVANJU (BMNRS)**

1. člen

Ratificira se Sporazum med Vlado Republike Slovenije in Vlado Črne gore o razvojnem sodelovanju, podpisani 7. februarja 2008 v Ljubljani.

2. člen

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

**A G R E E M E N T**  
between  
**THE GOVERNMENT OF THE REPUBLIC  
OF SLOVENIA**  
and  
**THE GOVERNMENT OF MONTENEGRO**  
**ON**  
**DEVELOPMENT COOPERATION**

The Government of the Republic of Slovenia and the Government of Montenegro (hereinafter referred to as "the Contracting Parties"),

Taking into consideration the guidelines of the OECD Development Assistance Committee (DAC), the cooperative relationship of the European Union and the states of the Western Balkans and Eastern Europe (hereafter referred to as »the Region«), and the existing framework agreements, and reaffirming the efforts of the international community in the area,

Desiring for the Republic of Slovenia to contribute to the economic and social development of Montenegro and its fulfilling of the development goals, supported by international organisations, financial institutions and other donors,

**S P O R A Z U M**  
med  
**VLADO REPUBLIKE SLOVENIJE**  
in  
**VLADO ČRNE GORE**  
o  
**RAZVOJNEM SODELOVANJU**

Vlada Republike Slovenije in Vlada Črne gore (v nadaljevanju: pogodbenici) sta se

ob upoštevanju smernic Odbora za razvojno pomoč OECD (DAC), sodelovanja med Evropsko unijo ter državami Zahodnega Balkana in Vzhodne Evrope (v nadaljevanju: regija) in obstoječih okvirnih sporazumov ter ob potrditvi prizadevanj mednarodne skupnosti na tem področju,

v želji, da bi Republika Slovenija prispevala h gospodarskemu in socialnemu razvoju Črne gore in njenemu doseganju razvojnih ciljev, ob podpori mednarodnih organizacij, finančnih ustanov in drugih donatorjev,

Noting the importance of a regional development approach, aiming at contributing to peace, security, prosperity and stability in the region,

Aiming at the establishment of a contractual relationship between the Republic of Slovenia and Montenegro, based on partnership and transparency of development cooperation, with the objective to contribute to economic development and European orientation of Montenegro,

Have agreed as follows:

## Article 1

### Objectives

1. The target areas of development cooperation shall be as follows:

- a) Modernisation of infrastructure, rehabilitation, improvement and protection of the environment, and improved capacity to act in cases of natural and other disasters,
- b) Promotion of productive investments,
- c) Modernisation of public administration and local self-government,
- d) Repatriation of refugees and displaced persons, and assistance for the building of democratic institutions,
- e) Support of the rule of law,
- f) Sustaining improvements in social policy,
- g) Encouraging economic development,
- h) Supporting education and vocational training of administrative and scientific capacities,
- i) Granting scholarships,
- j) Support for development in the field of education, training and youth issues, especially within the framework of multi-lateral cooperation programmes,

k) Training and education of the administrative and scientific human resources for participation in the European research and development programmes, particularly within the Framework Programmes of the EU,

l) Participation in joint projects, registered by Slovenian organisations within the framework of European research and development programmes, with special emphasis on training and research work in Slovenia,

m) Supporting training of state administration in the process of rapprochement to the EU,

n) Reform of public finances.

2. Specific forms of development cooperation on the basis of this Agreement shall be in compliance with the long-term programme of international development cooperation of the Republic of Slovenia, and shall be agreed upon in Memoranda of Cooperation concluded between cooperation project and programme holders or contractors on the one hand and beneficiary in Montenegro on the other.

## Article 2

### Funds

1. Within the framework of development cooperation, the Republic of Slovenia shall provide Montenegro development assistance as determined by the value of the planned programmes and projects under the Memoranda referred to in Article 1, paragraph 2 hereof.

2. The initiative for the implementation of a specific programme or project shall be given either by the Joint Committee referred to in Article 6 of this Agreement or by individual holders or contractors of concrete development cooperation activities/projects.

ob upoštevanju pomena regionalnega razvojnega pristopa, katerega namen je prispevati k miru, varnosti, blaginji in stabilnosti v regiji,

z namenom, da Republika Slovenija in Črna gora vzpostavita pogodbeno razmerje, ki temelji na partnerstvu in preglednosti razvojnega sodelovanja ter prispeva h gospodarskemu razvoju in evropski usmerjenosti Črne gore,

dogovorili:

## 1. člen

### Cilji

1. Ciljna področja razvojnega sodelovanja so:

a) posodobitev infrastrukture, sanacija, izboljšanje in varovanje okolja ter večja pripravljenost za ukrepanje ob naravnih in drugih nesrečah,

- b) spodbujanje produktivnih naložb,
- c) posodobitev javne uprave in lokalne samouprave,

d) vračanje beguncov in razseljenih oseb ter pomoč pri vzpostavljanju demokratičnih institucij,

- e) podpora pravni državi,
- f) podpora izboljšavam socialne politike,
- g) spodbujanje gospodarskega razvoja,
- h) podpora izobraževanju in poklicnemu usposabljanju zaposlenih v javni upravi in znanstvenih delavcev,
- i) štipendiranje,
- j) podpora razvoju na področju izobraževanja, usposabljanja in mladinske problematike, zlasti v okviru večstranskih programov sodelovanja,

k) usposabljanje in izobraževanje zaposlenih v javni upravi in znanstvenih delavcev za sodelovanje v evropskih raziskovalno-razvojnih programih, zlasti znotraj okvirnih programov EU,

l) vključevanje v skupne projekte, ki jih prijavljajo slovenske organizacije v okviru evropskih raziskovalno-razvojnih programov, s posebnim poudarkom na usposabljanju in raziskovalnem delu v Sloveniji,

m) podpora usposabljanju zaposlenih v državni upravi med približevanjem Evropski uniji,

n) reforma javnih financ.

2. Konkretne oblike razvojnega sodelovanja po tem sporazumu se uskladijo z dolgoročnim programom mednarodnega razvojnega sodelovanja Republike Slovenije in določijo z memorandumi o sodelovanju, ki jih sklenejo nosilci ali izvajalci projektov in programov sodelovanja s prejemniki pomoči v Črni gori.

## 2. člen

### Sredstva

1. V okviru razvojnega sodelovanja daje Republika Slovenija Črni gori razvojno pomoč, ki je določena z vrednostjo načrtovanih programov in projektov na podlagi memorandumov iz drugega odstavka 1. člena tega sporazuma.

2. Pobudo za izvedbo konkretnega programa ali projekta dajo skupni odbor iz 6. člena tega sporazuma ali posamezni nosilci oziroma izvajalci konkretnih dejavnosti/projektov razvojnega sodelovanja.

**Article 3***Evaluation and monitoring*

In evaluation and monitoring of development programmes and projects, the Contracting Parties shall comply with the criteria and the procedures applied by the European Union.

**Article 4***Compatibility with European Community policies*

1. In implementing this Agreement the Contracting parties shall respect their obligations arising from the *acquis communautaire*.

2. Projects and activities financed under the development assistance programme shall comply with European Union policies, including those concerning environmental protection, gender equality, transport, Trans European Networks (TEN), competition, as well as public procurement.

**Article 5***Coherence with other donors*

1. The Contracting Parties agree that other countries and/or international organisations both from the UN development system and others, as well as other institutions of regional cooperation may participate in the financing support for the implementation of projects and activities under this Agreement.

2. The financial support from other partners shall not exceed 90 per cent of total project value.

**Article 6***Joint Committee*

1. A Joint Committee shall be established to propose priorities, programmes and projects of international development cooperation taking into account the evaluation of development cooperation projects and programmes that have already been concluded. The Joint Committee shall be composed of two members from each Contracting Party.

2. The members of the joint Committee shall be appointed by the Minister of Foreign Affairs of the Republic of Slovenia and the Minister of Foreign Affairs of Montenegro.

3. Coordination of development cooperation activities and monitoring of programme/project implementation shall be entrusted to the Ministry of Foreign Affairs of the Republic of Slovenia and the Ministry of Foreign Affairs of Montenegro.

**Article 7***Impediments and force majeure*

In case of impediments to the implementation of this Agreement due to *force majeure*, recognised by the Contracting Parties, (such as war, civil unrest or natural disasters), the Contracting Parties may agree on temporary suspension of programmes and projects that are being implemented.

**Article 8***Settlement of disputes*

Disputes arising with respect to the implementation of this Agreement shall be settled through diplomatic channels.

**Article 9***Amendments*

The Contracting Parties may amend this Agreement. Any such amendment shall enter into force according to the procedure set forth in Article 10, paragraph 1.

**3. člen***Ocenjevanje in spremljanje*

Pogodbenici ocenjujeta in spremljata razvojne programe in projekte v skladu z merili in postopki Evropske unije.

**4. člen***Skladnost s politikami Evropskih skupnosti*

1. Pri izvajanju tega sporazuma pogodbenici spoštujejo svoje obveznosti, ki izhajajo iz pravnega reda Evropskih skupnosti.

2. Projekti in dejavnosti, financirani po programu razvojne pomoči, so skladni s politikami Evropske unije, vključno s tistimi o varovanju okolja, enakosti med spoloma, prometu, vseevropskih omrežijh (TEN), konkurenčnosti in javnih naročilih.

**5. člen***Usklajenost z drugimi donatorji*

1. Pogodbenici se strinjata, da lahko projekte in dejavnosti po tem sporazumu finančno podprejo tudi druge države in/ali mednarodne organizacije iz sistema OZN za razvoj in druge ter ustanove za regionalno sodelovanje.

2. Finančna podpora drugih partnerjev ne sme presegati 90 odstotkov celotne vrednosti projekta.

**6. člen***Skupni odbor*

1. Ustanovi se skupni odbor, ki predlaga prednostne naloge, programe in projekte mednarodnega razvojnega sodelovanja ob upoštevanju ocene že končanih programov in projektov razvojnega sodelovanja. Skupni odbor sestavlja po dva člana vsake pogodbenice.

2. Člane skupnega odbora imenujeta ministra za zunanje zadeve Republike Slovenije in Črne gore.

3. Za usklajevanje dejavnosti in spremljanje izvajanja programov/projektov razvojnega sodelovanja sta pristojni ministrstvi za zunanje zadeve Republike Slovenije in Črne gore.

**7. člen***Ovire in višja sila*

Če se pri izvajanju tega sporazuma pojavi ovire zaradi višje sile, ki jo priznavata pogodbenici (npr. vojna, civilni nemiri ali naravne nesreče), se pogodbenici lahko sporazumeta o začasni ustavitev programov in projektov, ki se izvajajo.

**8. člen***Reševanje sporov*

Spori v zvezi z izvajanjem tega sporazuma se rešujejo po diplomatski poti.

**9. člen***Spremembe*

Pogodbenici lahko ta sporazum spremenita. Vsaka sprememba začne veljati v skladu s postopkom iz prvega odstavka 10. člena.

**Article 10***Entry into force*

1. This Agreement shall enter into force upon receipt of the last of the two notifications by which the Contracting Parties inform each other that their respective internal procedures required for its entry into force have been completed.

2. This Agreement shall be concluded for an indefinite period of time, unless either Contracting Party terminates it by written notification through diplomatic channels. The Agreement shall cease to apply six months following the receipt of such notification through diplomatic channels.

Done in Ljubljana on 7 February 2008 in two original copies in the English language.

FOR THE GOVERNMENT  
OF THE REPUBLIC  
OF SLOVENIA  
**Dimitrij Rupel** (s)

FOR THE GOVERNMENT  
OF MONTENEGRO  
**Milan Ročen** (s)

**10. člen***Začetek veljavnosti*

1. Ta sporazum začne veljati po prejemu zadnjega od uradnih obvestil, s katerima se pogodbenici obvestita, da so končani notranji postopki, potrebni za začetek njegove veljavnosti.

2. Ta sporazum se sklene za nedoločen čas, razen če ga katera od pogodbenic ne odpove s pisnim uradnim obvestilom po diplomatski poti. Sporazum preneha veljati šest mesecev po prejemu takega obvestila po diplomatski poti.

Sestavljen v Ljubljani dne 7. februarja 2008 v dveh izvirnikih v angleškem jeziku.

ZA VLADO  
REPUBLIKE SLOVENIJE  
**Dimitrij Rupel** l.r.

ZA VLADO  
ČRNE GORE  
**Milan Ročen** l.r.

**3. člen**

Za izvajanje sporazuma skrbi Ministrstvo za zunanje zadeve.

**4. člen**

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

Št. 630-02/09-2/8  
Ljubljana, dne 27. marca 2009  
EPA 1722-IV

Državni zbor  
Republike Slovenije  
**dr. Pavel Gantar** l.r.  
Predsednik

- 27. Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Kraljevino Norveško o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom (BNOIDO)**

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 Konvencije med Republiko Slovenijo in Kraljevino Norveško o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom (BNOIDO)**

Razglašam Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Kraljevino Norveško o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom (BNOIDO), ki ga je sprejel Državni zbor Republike Slovenije na seji 27. marca 2009.

Št. 003-02-3/2009-19

Ljubljana, dne 6. aprila 2009

**dr. Danilo Türk I.r.  
Predsednik  
Republike Slovenije**

## Z A K O N

### **O RATIFIKACIJI KONVENCIJE MED REPUBLIKO SLOVENIJO IN KRALJEVINO NORVEŠKO O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA, S PROTOKOLOM (BNOIDO)**

#### 1. člen

Ratificira se Konvencija med Republiko Slovenijo in Kraljevino Norveško o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom, podpisana v Ljubljani 18. februarja 2008.

#### 2. člen

Konvencija s protokolom se v izvirniku v slovenskem in angleškem jeziku glasi\*:

**K O N V E N C I J A  
M E D  
R E P U B L I K O S L O V E N I J O  
I N  
K R A L J E V I N O N O R V E Š K O  
O I Z O G I B A N J U D V O J N E G A O B D A V Č E V A N J A  
I N P R E P R Č E V A N J U D A V Č N I H U T A J  
V Z V E Z I Z D A V K I O D D O H O D K A**

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

#### **I. POGLAVJE PODROČJE UPORABE KONVENCIJE**

##### 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.

**C O N V E N T I O N  
B E T W E E N  
T H E R E P U B L I C O F S L O V E N I A  
A N D  
T H E K I N G D O M O F N O R W A Y  
F O R T H E A V O I D A N C E O F D O U B L E T A X A T I O N  
A N D T H E P R E V E N T I O N O F F I S C A L E V A S I O N  
W I T H R E S P E C T T O T A X E S O N I N C O M E**

The Republic of Slovenia and the Kingdom of Norway 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:

#### **CHAPTER I SCOPE OF THE CONVENTION**

##### 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.

\* Besedilo konvencije s protokolom v norveškem jeziku je na vpogled v Sektorju za mednarodno pravo Ministrstva za zunanjne zadeve.

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. Obstojeci davki, za katere se uporablja konvencija, so zlasti:

a) na Norveškem:

- (i) davek od skupnega dohodka (skatt på alminnelig inntekt);
- (ii) davek od osebnega dohodka (skatt på personinntekt);
- (iii) posebni davek od dohodka od nafte (særlig skatt på petroleumsinntekt);
- (iv) davek od rente od proizvodnje električne energije (grunnrenteskatt på inntekt fra produksjon av vannkraft);
- (v) davčni odtegljaj od dividend (kildeskatt på utbytter);
- (vi) davek od prejemkov umetnikov in športnikov neresidentov (skatt på honorar til utenlandske artister m.v.)

(v nadaljevanju »norveški davek«);

b) v Sloveniji:

- (i) davek od dohodka pravnih oseb,
- (ii) dohodnina  
(v nadaljevanju »slovenski davek«).

4. Konvencija se uporablja tudi za enake ali vsebinsko podobne davke, ki jih poleg obstoječih dakov ali namesto njih uvede ena ali druga država pogodbenica po datumu podpisa konvencije. Pristojna organa držav pogodbenic drug drugega uradno obvestita o vseh bistvenih spremembah njunih davčnih zakonodaj.

## II. POGLAVJE OPREDELITEV IZRAZOV

### 3. člen

#### SPLOŠNA OPREDELITEV IZRAZOV

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

a) izraz »Norveška« pomeni Kraljevino Norveško, vključno z vsemi območji zunaj ozemeljskih voda Kraljevine Norveške, kjer lahko Kraljevina Norveška po norveški zakonodaji in v skladu z mednarodnim pravom uveljavlja svoje pravice do morskega dna in podzemlja ter njunih naravnih virov; izraz ne zajema Svalbara, Jan Mayna in norveških odvisnih ozemelj (»biland«);

b) izraz »Slovenija« pomeni Republiko Slovenijo, in ko se uporablja v geografskem pomenu, ozemlje Slovenije in tista morska območja, na katerih lahko Slovenija uveljavlja svoje suverene pravice ali jurisdikcijo v skladu s slovensko zakonodajo in mednarodnim pravom;

c) izraz »državljanji« pomeni:

- (i) vse posameznike, ki imajo državljanstvo države pogodbenice;
- (ii) vse pravne osebe, osebne družbe ali združenja, katerih status izhaja iz veljavne zakonodaje v državi pogodbenici;
- 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 »država pogodbenica« in »druga država pogodbenica« pomenita Norveško ali Slovenijo, kakor zahteva sobesedilo;

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, 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 the Convention shall apply are in particular:

a) in Norway:

- (i) the tax on general income (skatt på alminnelig inntekt);
- (ii) the tax on personal income (skatt på personinntekt);
- (iii) the special tax on petroleum income (særlig skatt på petroleumsinntekt);
- (iv) the resource rent tax on income from production of hydroelectric power (grunnrenteskatt på inntekt fra produksjon av vannkraft);
- (v) the withholding tax on dividends (kildeskatt på utbytter);
- (vi) the tax on remuneration to non-resident artistes and sportsmen (skatt på honorar til utenlandske artister m.v.);

(hereinafter referred to as "Norwegian tax");

b) in Slovenia:

- (i) the tax on income of legal persons (davek od dohodkov pravnih oseb);
- (ii) the tax on income of individuals (dohodnina);

(hereinafter referred to as "Slovenian tax").

4. The Convention shall apply also to any identical or substantially similar taxes that are imposed by either Contracting State 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 that have been made in their taxation laws.

## CHAPTER II DEFINITIONS

### Article 3

#### GENERAL DEFINITIONS

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

a) the term "Norway" means the Kingdom of Norway, including any area outside the territorial waters of the Kingdom of Norway where the Kingdom of Norway, according to Norwegian legislation and in accordance with international law, may exercise her rights with respect to the seabed and subsoil and their natural resources; the term does not comprise Svalbard, Jan Mayen and the Norwegian dependencies ("biland");

b) the term "Slovenia" means the Republic of Slovenia and, when used in geographical sense, means the territory of Slovenia as well as those maritime areas over which Slovenia may exercise sovereign or jurisdictional rights according to Slovenian legislation and in accordance with international law;

c) the term "nationals" means:

- (i) all individuals possessing the nationality of a Contracting State;
- (ii) all legal persons, partnerships and associations deriving their status as such from the laws in force in a Contracting State;

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 which is treated as a body corporate for tax purposes;

f) the terms "a Contracting State" and "the other Contracting State" mean Norway or Slovenia as the context requires;

g) izraz »podjetje« se nanaša na kakršno koli poslovanje;

h) izraza »podjetje države pogodbenice« in »podjetje druge države pogodbenice« pomenita podjetje, ki ga upravlja rezident države pogodbenice, oziroma podjetje, ki ga upravlja rezident druge države pogodbenice;

i) izraz »mednarodni promet« pomeni prevoz z ladjo ali letalom, ki ga opravlja podjetje države pogodbenice, razen če se z ladjo ali letalom ne opravljajo prevozi samo med kraji v drugi državi pogodbenici;

j) izraz »pristojni organ« pomeni:

(i) na Norveškem: ministra za finance ali ministrovega pooblaščenega predstavnika;

(ii) v Sloveniji: Ministrstvo za finance ali njegovega pooblaščenega predstavnika;

k) izraz »poslovanje« vključuje opravljanje poklicnih storitev in drugih samostojnih dejavnosti.

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 njen 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, prisotna 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 sedež njene 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.

g) the term "enterprise" applies to the carrying on of any business;

h) 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;

i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

j) the term "competent authority" means:

(i) in Norway, the Minister of Finance or the Minister's authorised representative;

(ii) in Slovenia, the Ministry of Finance or its authorised representative;

k) the term "business" includes the performance of professional services and of other activities of an independent character.

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. Izraz »stalna poslovna enota« vključuje zlasti:

- 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.

3. Gradbišče, projekt gradnje, montaže ali postavitve ali dejavnost nadzora ali svetovanja v zvezi z njimi je stalna poslovna enota samo, če tako gradbišče, projekt ali dejavnost traja več kakor dvanajst mesecev.

4. Ne glede na določbe prvega in drugega odstavka se šteje, da so, kadar podjetje države pogodbenice opravlja storitve v drugi državi pogodbenici:

a) prek posameznika, ki je navzoč v drugi državi v obdobju ali obdobjih, ki presegajo skupno 183 dni v katerem koli dvanajstmesečnem obdobju, in več kot 50 odstotkov bruto prihodkov, ki se pripisujejo aktivnim poslovnim dejavnostim podjetja v tem obdobju ali obdobjih, izhaja iz storitev, ki se v tej drugi državi opravijo prek tega posameznika, ali

b) v obdobju ali obdobjih, ki presegajo skupno 183 dni v katerem koli dvanajstmesečnem obdobju, in se te storitve pri istem projektu ali povezanih projektih opravijo prek enega ali več posameznikov, ki opravljajo storitve v tej državi ali so navzoči v tej državi zaradi opravljanja takih storitev,

dejavnosti v zvezi z izvajanjem storitev v tej drugi državi opravljene prek stalne poslovne enote, ki jo ima podjetje v tej drugi državi, razen če te dejavnosti niso omejene na tiste iz petega odstavka, zaradi katerih se to stalno mesto poslovanja po določbah navedenega odstavka ne bi štelo za stalno poslovno enoto, če bi se opravljale prek stalnega mesta poslovanja.

5. 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, ki jo opravi drugo podjetje;

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, navedenih v pododstavkih a) do e), če je splošna dejavnost stalnega mesta poslovanja, ki je posledica te kombinacije, pripravljalna ali pomožna.

6. Ne glede na določbe prvega in drugega odstavka se, kadar oseba – ki ni zastopnik z neodvisnim statusom, za katerega se uporablja sedmi odstavek – deluje v imenu podjetja ter ima in običajno uporablja v državi pogodbenici pooblaštilo za sklepanje pogodb v imenu podjetja, 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 petega odstavka, zaradi katerih se to stalno mesto poslovanja po določbah navedenega odstavka ne bi štelo za stalno poslovno enoto, če bi se opravljale prek stalnega mesta poslovanja.

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.

3. A building site, a construction, assembly or installation project or a supervisory or consultancy activity connected therewith constitutes a permanent establishment but only if such site, project or activity lasts for a period of more than twelve months.

4. Notwithstanding the provisions of paragraphs 1 and 2, where an enterprise of a Contracting State performs services in the other Contracting State

a) through an individual who is present in that other State during a period or periods exceeding in the aggregate 183 days in any twelve month period, and more than 50 per cent of the gross revenues attributable to active business activities of the enterprise during this period or periods are derived from services in that other State through that individual, or

b) during a period or periods exceeding in the aggregate 183 days in any twelve month period, and these services are performed for the same project or connected projects through one or more individuals who are performing services in that State or are present in that State for the purpose of performing such services,

the activities carried on in that other State in performing these services shall be deemed to be carried on through a permanent establishment that the enterprise has in that other State, unless these activities are limited to those mentioned in paragraph 5 which, if performed through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

5. 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-paragaphs 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.

6. Notwithstanding the provisions of paragraphs 1 and 2, where a person – other than an agent of an independent status to whom paragraph 7 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 5 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.

7. 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 drugaega zastopnika z neodvisnim statusom, če te osebe delujejo v okviru svojega rednega poslovanja.

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

### III. POGLAVJE OBDAVČEVANJE DOHODKA

#### 6. člen

##### DOHODEK IZ NEPREMIČNIN

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

2. Izraz »nepremičnine« ima pomen, ki ga ima po pravu države pogodbenice, v kateri so te nepremičnine. 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 v zvezi z zemljiško lastnino, užitek na nepremičninah in pravice do spremenljivih ali stalnih plačil kot nadomestilo za izkorisčanje ali pravico do izkorisčanja nahajališč rude, virov ter drugega naravnega bogastva; ladje in letala se ne štejejo za nepremičnine.

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

4. Določbe prvega in tretjega odstavka se uporabljajo tudi za dohodek iz nepremičnin podjetja.

#### 7. člen

##### POSLOVNI DOBIČEK

1. Dobíček podjetja države pogodbenice se lahko obdavči samo v tej državi, razen če podjetje ne posluje v drugi državi pogodbenici prek stalne poslovne enote v njej. Če podjetje posluje, kakor je prej navedeno, se lahko dobíček podjetja obdavči v drugi državi, vendar samo toliko dobíčka, kot se pripiše tej stalni poslovni enoti.

2. Kadar podjetje države pogodbenice posluje v drugi državi pogodbenici prek stalne poslovne enote v njej, se ob upoštevanju določb tretjega odstavka v vsaki državi pogodbenici tej stalni poslovni enoti pripiše dobíček, 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 ugotavljanju dobíčka stalne poslovne enote je dovoljeno odšteti stroške, ki nastanejo za namene stalne poslovne enote, vključno s poslovodnimi in splošnimi upravnimi stroški, ki so tako nastali v državi, v kateri je stalna poslovna enota, ali druge.

7. 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.

8. 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.

### CHAPTER III TAXATION OF INCOME

#### 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. 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, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.

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

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise.

#### 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 State in which the permanent establishment is situated or elsewhere.

4. Če se v državi pogodbenici dobiček, ki se pripisuje stalni poslovni enoti, običajno ugotavlja na podlagi porazdelitve vsega dobička podjetja na njegove dele, nič v drugem odstavku tej državi pogodbenici ne preprečuje ugotavljati obdavčljivega dobička s tako običajno porazdelitvijo; sprejeta metoda porazdelitve pa mora biti taka, da je rezultat skladen z načeli tega člena.

5. Stalni poslovni enoti se ne pripisuje dobiček samo zato, ker nakupuje dobrine ali blago za podjetje.

6. Za namene prejšnjih odstavkov se dobiček, ki se pripisuje stalni poslovni enoti, vsako leto ugotavlja po isti metodi, razen če ni upravičenega in zadostnega razloga za nasprotno.

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

#### 8. člen

##### LADIJSKI IN LETALSKI PREVOZ

1. Dobiček, ki ga podjetje države pogodbenice doseže z opravljanjem ladijskih ali letalskih prevozov v mednarodnem prometu, se obdavči samo v tej državi pogodbenici.

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

3. Določbe prvega in drugega odstavka se uporabljajo za dobiček norveško-dansko-švedskega konzorcija za letalski prevoz Scandinavian Airlines System (SAS), vendar samo za toliko dobička SAS Norge AS, norveškega partnerja Scandinavian Airlines System, ki je v sorazmerju z njegovim deležem v tej organizaciji.

#### 9. člen

##### POVEZANA PODJETJA

###### 1. Kadar:

a) je podjetje države pogodbenice neposredno ali posredno udeleženo pri upravljanju, nadzoru ali 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 vzpostavijo med podjetjem v njunih komercialnih ali finančnih odnosih pogoji, drugačni od tistih, ki bi obstajali med neodvisnimi podjetji, se lahko kakršen koli dobiček, ki bi prirasel enemu od podjetij, če takih pogojev ne bi bilo, vendar prav zaradi takih pogojev ni prirasel, 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, ki bi prirasel podjetju prve omenjene države, če bi bili pogoji, ki obstajajo med podjetjem, taki, kot bi obstajali med neodvisnimi podjetji, ta druga država ustrezno prilagodi znesek davka, ki se v tej državi obračuna od tega dobička, če meni, da je prilagoditev upravičena. Pri določanju take prilagoditve je treba upoštevati druge določbe te konvencije, pristojna organa držav pogodbenic pa se po potrebi med seboj posvetujeta.

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

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

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

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

#### Article 8

##### SHIPPING AND AIR TRANSPORT

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

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

3. The provisions of paragraphs 1 and 2 shall apply to profits derived by the joint Norwegian, Danish and Swedish air transport consortium Scandinavian Airlines System (SAS), but only insofar as profits derived by SAS Norge AS, the Norwegian partner of the Scandinavian Airlines System (SAS), are in proportion to its share in that organisation.

#### 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, if that State considers the adjustment justified. 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.

## 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 sicer v skladu z zakonodajo te države, če pa je upravičeni lastnik dividend rezident druge države pogodbenice, tako obračunani davek ne sme presegati:

a) 0 odstotkov bruto zneska dividend, če je upravičeni lastnik družba, ki ima v neposredni lasti najmanj 15 odstotkov kapitala družbe, ki plačuje dividende;

b) ali v primeru Norveške 0 odstotkov bruto zneska dividend, če je upravičeni lastnik rezident Norveške, ki je družbenik v norveški osebni družbi in ima sam ali skupaj z drugimi takimi družbeniki neposredno v lasti najmanj 15 odstotkov kapitala družbe, ki plačuje dividende;

c) 15 odstotkov bruto zneska dividend v vseh drugih primerih.

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

3. Kadar dividende dobi in je njihov upravičeni lastnik vlada države pogodbenice, se take dividende obdavčijo samo v tej državi. V tem odstavku izraz »vlada države pogodbenice« vključuje:

a) v primeru Norveške: Centralno banko Norveške in Vladni pokojninski sklad;

b) v primeru Slovenije: Banko Slovenije.

4. Izraz »dividende«, kot je uporabljen v tem členu, pomeni dohodek iz delnic, ustanoviteljskih delnic ali drugih pravic do udeležbe pri dobičku, ki niso terjatve, in tudi dohodek iz drugih korporacijskih pravic, ki se davčno obravnava enako kot dohodek iz delnic po zakonodaji države, katere rezident je družba, ki dividende deli, ter dohodek, ki se obravnava kot dividende po davčni zakonodaji države pogodbenice, katere rezident je družba, ki dividende deli.

5. Določbe prvega, drugega in tretjega 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 in je delež, v zvezi s katerim se dividende plačajo, dejansko povezan s tako stalno poslovno enoto. V takem primeru se uporabljajo določbe 7. člena.

6. Kadar dobiček ali dohodek družbe, ki je rezident države pogodbenice, izhaja iz druge države pogodbenice, ta druga država ne sme uestiti 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 v tej drugi državi, niti ne sme uestiti 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 plačajo 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 sicer v skladu z zakonodajo te države, če pa je upravičeni lastnik obresti rezident druge države pogodbenice, tako obračunani davek ne sme presegati 5 odstotkov bruto zneska obresti. Pristojna organa držav pogodbenic s skupnim dogovorom uredita način uporabe te omejitve.

## Article 10

## DIVIDENDS

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

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

a) 0 per cent of the gross amount of the dividends if the beneficial owner is a company which holds directly at least 15 per cent of the capital of the company paying the dividends;

b) or in the case of Norway, 0 per cent of the gross amount of the dividends if the beneficial owner is a resident of Norway who is a partner in a Norwegian partnership and alone or together with other such partners holds directly at least 15 per cent of the capital of the company paying the dividends;

c) 15 per cent of the gross amount of the dividends in all other cases.

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

3. Where dividends are derived and beneficially owned by the Government of a Contracting State, such dividends shall be taxable only in that State. For the purposes of this paragraph, the term "Government of a Contracting State" shall include:

a) in the case of Norway, the Central Bank of Norway and the Government Pension Fund;

b) in the case of Slovenia, the Bank of Slovenia.

4. The term "dividends" as used in this Article means income from 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, and income treated as dividends by the taxation laws of the Contracting State of which the company making the distribution is a resident.

5. The provisions of paragraphs 1, 2 and 3 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 and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

6. 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 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 beneficial owner of the interest is a resident of the other Contracting State, the tax so charged shall not exceed 5 per cent of the gross amount of the interest. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

3. Ne glede na določbe drugega odstavka so obresti, ki nastanejo v državi pogodbenici in se plačajo vladu druge države pogodbenice, oproščene davka v prvi omenjeni državi. V primeru Slovenije so obresti, ki nastanejo na Norveškem in se plačajo za posojilo, za katero je v imenu Republike Slovenije dala poroštvo ali ga zavarovala Slovenska izvozna in razvojna banka, d. d., Ljubljana, kot je za to pooblaščena po notranjem pravu, oproščene davka na Norveškem.

4. V tretjem odstavku izraz »vlada druge države pogodbenice«:

(a) v primeru Norveške vključuje:

- (i) državo Norveško, njeno politično enoto ali lokalno oblast,
- (ii) Centralno banko Norveške,
- (iii) Vladni pokojninski sklad,
- (iv) Norveški inštitut za zavarovanje izvoznih kreditov,
- (v) Eksportfinans ASA in
- (vi) katero koli institucijo, ki je v celotni ali delni lasti vlade Norveške, kot se sproti dogovarjata pristojna organa držav pogodbenic;

(b) v primeru Slovenije vključuje:

- (i) državo Slovenijo, njeno politično enoto ali lokalno oblast,
- (ii) Banko Slovenije in
- (iii) katero koli institucijo, ki je v celotni ali delni lasti vlade Slovenije, kot se sproti dogovarjata pristojna organa držav pogodbenic.

5. Izraz »obresti«, kot je uporabljen v tem členu, pomeni dohodek iz vseh vrst terjatev ne glede na to, ali so zavarovane s hipoteiko, in zlasti 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.

6. Določbe prvega, drugega in tretjega odstavka se ne uporabljajo, če upravičeni lastnik obresti, ki je rezident države pogodbenice, posluje v drugi državi pogodbenici, v kateri obresti nastanejo, prek stalne poslovne enote v njej in je terjatev, v zvezi s katero se obresti plačajo, dejansko povezana s tako stalno poslovno enoto. V takem primeru se uporabljajo določbe 7. člena.

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

8. Kadar zaradi posebnega odnosa med plačnikom in upravičenim lastnikom ali med njima in drugo osebo znesek obresti glede na terjatve, za katere 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.

3. Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State and paid to the Government of the other Contracting State shall be exempt from tax in the first-mentioned State. In the case of Slovenia, interest arising in Norway and paid in consideration of a loan guaranteed or insured by Slovene Export and Development Bank Inc., Ljubljana on account of the Republic of Slovenia as authorised in accordance with the domestic law shall be exempt from tax in Norway.

4. For the purposes of paragraph 3, the term "Government of the other Contracting State":

a) in the case of Norway shall include:

- (i) the State of Norway, a political subdivision or a local authority thereof;
- (ii) the Central Bank of Norway;
- (iii) the Government Pension Fund;
- (iv) the Norwegian Guarantee Institute for Export Credits;

(v) Eksportfinans ASA; and

(vi) any institution wholly or mainly owned by the Government of Norway as may be agreed from time to time between the competent authorities of the Contracting States;

b) in the case of Slovenia shall include:

- (i) the State of Slovenia, a political subdivision or a local authority thereof;
- (ii) the Bank of Slovenia; and
- (iii) any institution wholly or mainly owned by the Government of Slovenia as may be agreed from time to time between the competent authorities of the Contracting States.

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

6. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

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

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

## 12. člen

## LICENČNINE IN AVTORSKI HONORARJI

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

2. Take licenčnine in avtorski honorarji pa se lahko obdavčijo tudi v državi pogodbenici, v kateri nastanejo, in sicer v skladu z zakonodajo te države, če pa je prejemnik upravičeni lastnik licenčnin in avtorskih honorarjev, tako obračunani davki ne sme presegati 5 odstotkov bruto zneska teh licenčnin in avtorskih honorarjev. Pristojna organa držav pogodbenic s skupnim dogovorom uredita način uporabe te omejitve.

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 in je pravica ali premoženje, v zvezi s katerim se licenčnine in avtorski honorarji plačajo, dejansko povezano s takо stalno poslovno enoto. V takem primeru se uporabljajo določbe 7. člena.

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

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.

## 13. člen

## KAPITALSKI DOBIČKI

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

2. Dobiček iz odtujitve premičnin, ki so del poslovnega premoženja stalne poslovne enote, ki jo ima podjetje države pogodbenice v drugi državi pogodbenici, vključno z dobičkom iz odtujitve take stalne poslovne enote (same ali s celotnim podjetjem), se lahko obdavči v tej drugi državi.

3. Dobiček, ki ga podjetje države pogodbenice doseže z odtujitvijo ladij ali letal, s katerimi opravlja prevoze v mednarodnem prometu, ali premičnin v zvezi z opravljanjem prevozov s takimi ladjami ali letali, se obdavči samo v tej državi.

4. Dobiček, ki ga rezident države pogodbenice doseže z odtujitvijo delnic ali kakršnega koli primerljivega deleža, katerega vrednost v več kot 50 odstotkih neposredno ali posredno izhaja iz nepremičnine, ki je v drugi državi pogodbenici, se lahko obdavči v tej drugi državi.

## 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 a beneficial owner of the royalties, the tax so charged shall not exceed 5 per cent of the gross amount of the royalties. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

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 and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

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

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

## Article 13

## CAPITAL GAINS

1. Gains derived by a resident of a Contracting State from the alienation of immovable property 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 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, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other State.

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

4. Gains derived by a resident of a Contracting State from the alienation of shares or of an comparable interest of any kind deriving more than 50% of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State.

5. Dobiček iz odtujitve premoženja, ki ni premoženje, navedeno v prejšnjih odstavkih, se obdavči samo v državi pogodbenici, katere rezident je oseba, ki odtuje premoženje.

#### 14. člen

##### DOHODEK IZ ZAPOSЛИTVE

1. Ob upoštevanju določb 15., 17., 18. in 19. 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 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:

a) je prejemnik navzoč v tej drugi državi v obdobju ali obdobjih, ki skupno ne presegajo 183 dni v katerem koli obdobju dvanajstih mesecev, ki se začne ali konča v določenem davčnem letu, in

b) prejemek plača delodajalec, ki je rezident iste države kot prejemnik in ne opravlja dejavnosti posojanja delavcev, ali se ta plača v njegovem imenu in

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

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

4. Kadar rezident države pogodbenice dobi prejemek, ki izhaja iz zaposlitve na letalu, se tak prejemek obdavči samo v tej državi.

#### 15. člen

##### PLAČILA DIREKTORJEM

Plačila direktorjem in podobna plačila, ki jih dobi rezident države pogodbenice kot član uprave ali podobnega organa družbe, ki je rezident druge države pogodbenice, se lahko obdavčijo v tej drugi državi.

#### 16. člen

##### UMETNIKI IN ŠPORTNIKI

1. Ne glede na določbe 7. in 14. 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 takih 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, temveč drugi osebi, se ta dohodek kljub določbam 7. in 14. 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 izvajalci ali športniki izvajajo v državi pogodbenici, če se gostovanje v tej državi v celoti ali pretežno krije iz javnih sredstev druge države pogodbenice ali njene politične enote ali lokalne oblasti. V takem primeru se dohodek obdavči samo v državi, katere rezident je nastopajoči izvajalec ali športnik.

5. Gains from the alienation of any property other than those referred to in the preceding paragraphs shall be taxable only in the Contracting State of which the alienator is a resident.

#### Article 14

##### INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 15, 17, 18 and 19, 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) the recipient is present in that other State for a period or periods not exceeding in the aggregate 183 days in any twelve months period commencing or ending in the fiscal year concerned; and

b) the remuneration is paid by, or on behalf of, an employer who is a resident of the State of which the recipient is a resident, and whose activity does not consist of the hiring out of labour; and

c) the remuneration is not borne by a permanent establishment which the employer has in that other State.

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

4. Where a resident of a Contracting State derives remuneration in respect of an employment exercised aboard an aircraft, such remuneration shall be taxable only in that State.

#### Article 15

##### DIRECTORS' FEES

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

#### Article 16

##### ARTISTES AND SPORTSMEN

1. Notwithstanding the provisions of Articles 7 and 14, 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 and 14, 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 derived from activities performed in a Contracting State by entertainers or sportsmen if the visit to that State is wholly or mainly supported by public funds of the other Contracting State or a political subdivision or a local authority thereof. In such a case the income shall be taxable only in the State of which the entertainer or sportsman is a resident.

## 17. člen

## POKOJNINE, RENTE, PLAČILA IZ NASLOVA SOCIALNE VARNOSTI IN PREŽIVNINE

1. Pokojnine (vključno z državnimi pokojninami in plačili iz naslova socialne varnosti) ter rente, plačane rezidentu države pogodbenice, se lahko obdavčijo v tej državi.

2. Take pokojnine (vključno z državnimi pokojninami in plačili iz naslova socialne varnosti) ter rente pa se lahko obdavčijo tudi v državi pogodbenici, v kateri nastanejo, in sicer v skladu z zakonodajo te države, vendar tako obračunani davek ne sme presegati 15 odstotkov bruto zneska teh plačil.

3. Izraz »renta« pomeni določen znesek, ki se posamezniku redno izplačuje ob določenem času vse življenje ali v določenem ali določljivem časovnem obdobju, z obveznostjo izplačevanja v zameno za ustrezni in v celoti vplačan znesek v denarju ali denarni vrednosti.

4. Preživnine in druga sredstva za vzdrževanje, plačana rezidentu države pogodbenice, se obdavčijo samo v tej državi. Preživnine ali druga sredstva za vzdrževanje, ki jih rezident ene od držav pogodbenic plačuje rezidentu druge države pogodbenice, pa se v višini, v kateri se plačniku zarne ne priznava olajšava, obdavčijo samo v prvi omenjeni državi.

## 18. 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:

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

2. Določbe 14., 15. in 16. člena se razen za pokojnine uporabljajo za plače, mezde in druge podobne prejemke za storitve, opravljene v zvezi s poslovanjem države pogodbenice ali njene politične enote ali lokalne oblasti.

## 19. člen

## ŠTUDENTI

1. 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.

2. V zvezi s študijskimi pomočmi, stipendijami in prejemki iz zaposlitve, ki niso zajeti v prvem odstavku, je študent ali pripravnik iz prvega odstavka med takim izobraževanjem ali usposabljanjem dodatno upravičen do istih davčnih oprostitev, olajšav in znižanj, ki veljajo za rezidente obiskane države pogodbenice.

## 20. člen

## DEJAVNOSTI NA MORJU

1. Določbe tega člena se uporabljajo ne glede na druge določbe te konvencije.

## Article 17

## PENSIONS, ANNUITIES, PAYMENTS UNDER A SOCIAL SECURITY SYSTEM AND ALIMONY

1. Pensions (including Government pensions and payments under a social security system) and annuities paid to a resident of a Contracting State may be taxed in that State.

2. However, such pensions (including Government pensions and payments under a social security system) and annuities may also be taxed in a Contracting State in which they arise and according to the laws of that State but the tax so charged shall not exceed 15 per cent of the gross amount of the payment.

3. The term "annuity" means a stated sum payable to an individual periodically at stated times during his life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

4. Alimony and other maintenance payments paid to a resident of a Contracting State shall be taxable only in that State. However, any alimony or other maintenance payment paid by a resident of one of the Contracting States to a resident of the other Contracting State, shall, to the extent it is not allowable as a relief to the payer, be taxable only in the first-mentioned State.

## Article 18

## 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) is a national of that State; or
- (ii) did not become a resident of that State solely for the purpose of rendering the services.

2. The provisions of Articles 14, 15 and 16 shall apply to salaries, wages and other similar remuneration other than 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 19

## STUDENTS

1. 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.

2. In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student or business apprentice referred to in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, relieves or reductions in respect of taxes available to residents of the Contracting State which he is visiting.

## Article 20

## OFFSHORE ACTIVITIES

1. The provisions of this Article shall apply notwithstanding any other provision of this Convention.

2. Ob upoštevanju tretjega in četrtega odstavka tega člena se šteje, da oseba, ki je rezident države pogodbenice in v drugi državi pogodbenici opravlja dejavnosti na morju, povezane z raziskovanjem ali izkoriščanjem morskega dna in podzemlja ter njunih naravnih virov v tej drugi državi, opravlja tako poslovno dejavnost v tej drugi državi prek stalne poslovne enote v njej.

3. Določbe drugega odstavka in pododstavka b) šestega odstavka se ne uporabljajo, če se dejavnosti opravljajo v obdobju ali obdobjih, ki skupno ne presegajo 30 dni v katerem koli obdobju dvanajstih mesecev, ki se začne ali konča v določenem davčnem letu. Vendar se v tem odstavku:

a) dejavnosti, ki jih opravlja podjetje, povezano z drugim podjetjem, štejejo kot dejavnosti podjetja, s katerim je povezano, če so te dejavnosti v veliki meri enake tistim, ki jih opravlja zadnje omenjeno podjetje;

b) dve podjetji štejeta za povezani, če:

- (i) je podjetje države pogodbenice neposredno ali posredno udeleženo pri upravljanju, nadzoru ali v kapitalu podjetja druge države pogodbenice ali
- (ii) je ista oseba ali več oseb posredno ali neposredno udeleženih pri upravljanju, nadzoru ali v kapitalu obeh podjetij.

4. Dobiček, ki ga doseže rezident države pogodbenice pri prevažanju zalog ali osebja na kraj ali med kraji, kadar se dejavnosti, povezane z raziskovanjem ali izkoriščanjem morskega dna in podzemlja ter njunih naravnih virov, opravlja v državi pogodbenici, ali pri delu z vlačilci in drugimi pomožnimi plovili za take dejavnosti, se obdavči samo v državi pogodbenici, katere rezident je podjetje.

5. a) Ob upoštevanju pododstavka b) tega odstavka se plače, mezde in drugi podobni prejemki, ki jih dobi rezident države pogodbenice iz zaposlitve, povezane z raziskovanjem ali izkoriščanjem morskega dna in podzemlja ter njunih naravnih virov v tej drugi državi pogodbenici, se lahko v obsegu, v kakršnem se naloge izvajajo na morju v tej drugi državi, v tej drugi državi tudi obdavčijo. Taki prejemki pa se lahko obdavčijo samo v prvi omenjeni državi, če se zaposlitev izvaja na morju za delodajalca, ki ni rezident druge države, in sicer v obdobju ali obdobjih, ki skupno ne presegajo 30 dni v katerem koli obdobju dvanajstih mesecev, ki se začne ali konča v določenem davčnem letu.

b) Plače, mezde in drugi podobni prejemki, ki jih dobi rezident države pogodbenice iz zaposlitve, ki se izvaja na ladji ali letalu, ki prevaža zaloge ali osebje na kraj ali med kraji, kadar se dejavnosti, povezane z raziskovanjem ali izkoriščanjem morskega dna in podzemlja ter njunih naravnih virov, opravlja v drugi državi pogodbenici, ali iz zaposlitve, ki se izvaja na vlačilcih ali drugih pomožnih plovilih za take dejavnosti, se lahko obdavčijo v državi pogodbenici, katere rezident je podjetje, ki opravlja take dejavnosti.

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

- a) pravic do raziskovanja ali izkoriščanja ali
- b) premoženja, ki je v drugi državi pogodbenici in se uporablja v zvezi z raziskovanjem ali izkoriščanjem morskega dna ali podzemlja ali njunih naravnih virov v tej drugi državi, ali

c) delnic, katerih vrednost ali večji del vrednosti izhaja posredno ali neposredno iz takih pravic ali takega premoženja oziroma iz takih pravic in takega premoženja skupaj, se lahko obdavči v tej drugi državi.

V tem odstavku »pravice do raziskovanja ali izkoriščanja« pomenijo pravice do sredstev, ki bodo proizvedena pri raziskovanju ali izkoriščanju morskega dna in podzemlja ter njunih naravnih virov v drugi državi pogodbenici, vključno s pravicami do deležev pri takih sredstvih ali do koristi od njih.

2. A person who is a resident of a Contracting State and carries on activities offshore in the other Contracting State in connection with the exploration or exploitation of the seabed and subsoil and their natural resources situated in that other State shall, subject to paragraphs 3 and 4 of this Article, be deemed in relation to those activities to be carrying on business in that other State through a permanent establishment situated therein.

3. The provisions of paragraph 2 and sub-paragraph b) of paragraph 6 shall not apply where the activities are carried on for a period or periods not exceeding 30 days in the aggregate in any twelve months period commencing or ending in the fiscal year concerned. However, for the purposes of this paragraph:

a) activities carried on by an enterprise associated with another enterprise shall be regarded as carried on by the enterprise with which it is associated if the activities in question are substantially the same as those carried on by the last-mentioned enterprise;

b) two enterprises shall be deemed to be associated if:

(i) 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

(ii) the same person or persons participate directly or indirectly in the management, control or capital of both enterprises.

4. Profits derived by a resident of a Contracting State from the transportation of supplies or personnel to a location, or between locations, where activities in connection with the exploration or exploitation of the seabed and subsoil and their natural resources are being carried on in a Contracting State, or from the operation of tugboats and other vessels auxiliary to such activities, shall be taxable only in the Contracting State of which the enterprise is a resident.

5. a) Subject to sub-paragraph b) of this paragraph, salaries, wages and similar remuneration derived by a resident of a Contracting State in respect of an employment connected with the exploration or exploitation of the seabed and subsoil and their natural resources situated in the other Contracting State may, to the extent that the duties are performed offshore in that other State, be taxed in that other State. However, such remuneration shall be taxable only in the first-mentioned State if the employment is carried on offshore for an employer who is not a resident of the other State and for a period or periods not exceeding in the aggregate 30 days in any twelve-months period commencing or ending in the fiscal year concerned.

b) Salaries, wages and similar remuneration derived by a resident of a Contracting State in respect of an employment exercised aboard a ship or aircraft engaged in the transportation of supplies or personnel to a location, or between locations, where activities connected with the exploration or exploitation of the seabed and subsoil and their natural resources are being carried on in the other Contracting State, or in respect of an employment exercised aboard tugboats or other vessels operated auxiliary to such activities, may be taxed in the Contracting State of which the enterprise carrying on such activities is a resident.

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

a) exploration or exploitation rights; or

b) property situated in the other Contracting State and used in connection with the exploration or exploitation of the seabed or subsoil or their natural resources situated in that other State; or

c) shares deriving their value or the greater part of their value directly or indirectly from such rights or such property or from such rights and such property taken together

may be taxed in that other State.

In this paragraph "exploration or exploitation rights" means rights to assets to be produced by the exploration or exploitation of the seabed and subsoil and their natural resources in the other Contracting State, including rights to interests in or to the benefit of such assets.

## 21. 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 in je pravica ali premoženje, za katero se plača dohodek, dejansko povezano s tako stalno poslovno enoto. V takem primeru se uporabljajo določbe 7. člena.

**IV. POGLAVJE****METODA ZA ODPRAVO DVOJNEGA OBDAVČEVANJA**

## 22. člen

**ODPRAVA DVOJNEGA OBDAVČEVANJA**

1. V skladu z določbami in ob upoštevanju omejitve po zakonih držav pogodbenic (ki se občasno lahko spremenijo, ne da bi se spremenilo njihovo glavno načelo), kadar rezident države pogodbenice dobi dohodek, ki se v skladu z določbami te konvencije lahko obdavči v drugi državi pogodbenici, prva omenjena država dovoli kot odbitek od davka od dohodka tega rezidenta znesek, ki je enak davku od dohodka, plačanemu v drugi državi pogodbenici.

Tak odbitek pa ne sme presegati tistega dela pred odbitkom izračunanega davka od dohodka, ki se nanaša na dohodek, ki se lahko obdavči v tej drugi državi pogodbenici.

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

**V. POGLAVJE**  
**POSEBNE DOLOČBE**

## 23. 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 državljanje te druge države v enakih okoliščinah. Ta določba se ne glede na določbe 1. člena uporablja tudi za osebe, ki niso rezidenti ene ali obeh držav pogodbenic.

2. Osebe brez državljanstva, ki so rezidenti države pogodbenice, ne smejo biti v drugi državi pogodbenici zavezane 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 državljanje te druge države v enakih okoliščinah, še zlasti glede rezidentstva.

3. 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 razлага, kot da zavezuje državo pogodbenico, da priznava rezidentom druge države pogodbenice kakršne koli osebne olajšave, druge olajšave in znihanja za davčne namene zaradi osebnega stanja ali družinskih obveznosti, ki jih priznava svojim rezidentom.

## Article 21

**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 and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

**CHAPTER IV**  
**METHOD FOR ELIMINATION OF DOUBLE TAXATION**

## Article 22

**ELIMINATION OF DOUBLE TAXATION**

1. In accordance with the provisions and subject to the limitations of the laws of the Contracting States (as may be amended from time to time without changing the general principle thereof), where a resident of Contracting State derives income which, in accordance with the provisions of this Convention, may be taxed in the other Contracting State, the first-mentioned State shall allow as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in the other Contracting State.

Such deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in the other Contracting State.

2. 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, that State may nevertheless, in calculating the amount of tax on the remaining income of such resident, take into account the exempted income.

**CHAPTER V**  
**SPECIAL PROVISIONS**

## Article 23

**NON-DISCRIMINATION**

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

2. Stateless persons who are residents 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.

3. 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.

4. Razen kadar se uporabljajo določbe prvega odstavka 9. člena, osmega 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 ugotavljanju obdavčljivega dobička takega podjetja lahko odbijejo pod istimi pogoji, kot če bi bili plačani rezidentu prve omenjene države.

5. 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 nobenemu obdavčevanju ali nobeni zahtevi v zvezi s tem, ki je drugačna ali bolj obremenjujoča, kot so ali so lahko obdavčevanje in s tem povezane zahteve do podobnih podjetij prve omenjene države.

6. Določbe tega člena se uporabljajo ne glede na določbe 2. člena za davke vseh vrst in opisov.

#### 24. člen

##### POSTOPEK SKUPNEGA DOGOVORA

1. Kadar oseba meni, da imajo ali bodo imela dejanja ene ali obeh držav pogodbenic zanje za posledico obdavčevanje, ki ni v skladu z določbami te konvencije, lahko ne glede na pravna 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 23. člena, tiste države pogodbenice, katere državljan je. Zadeva mora biti predložena v treh letih od prejema prvega uradnega obvestila o dejaniu, ki je imelo za posledico obdavčevanje, ki ni v skladu z določbami konvencije.

2. Če se pristojnemu organu zdi ugovor upravičen in če sam ne more priti do zadovoljive rešitve, si 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. Da bi pristojna organa držav pogodbenic dosegla dogovor v skladu s prejšnjimi odstavki, se lahko dogovarjata neposredno, pa tudi prek skupne komisije, ki jo sestavljata sama ali njuni predstavniki.

#### 25. člen

##### IZMENJAVA INFORMACIJ

1. Pristojna organa držav pogodbenic si izmenjavata informacije, ki so predvidoma pomembne za izvajanje določitev konvencije ali za izvajanje ali uveljavljanje domače zakonodaje držav pogodbenic glede davkov vseh vrst in opisov, ki se uvedejo v imenu držav pogodbenic ali njunih političnih enot ali lokalnih oblasti, če obdavčevanje na njeni podlagi ni v nasprotju s konvencijo. Izmenjava informacij ni omejena s 1. in 2. členom.

4. Except where the provisions of paragraph 1 of Article 9, paragraph 8 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.

5. 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.

6. The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

#### Article 24

##### 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 23, to that of the Contracting State of which he is a national. The case must be presented within three years from the receipt of 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, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs.

#### Article 25

##### EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Vsaka informacija, ki jo država pogodbenica prejme na podlagi prvega odstavka, 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), udeleženim pri odmeri ali pobiranju, izterjavi ali pregenu ali pri odločanju o pritožbah glede davkov iz prvega odstavka ali pri nadzoru nad omenjenim. Te osebe ali organi uporabljajo informacije samo v te namene. Informacije lahko razkrijejo v sodnih postopkih ali sodnih odločbah. Ne glede na to se informacije, ki jih pridobi država pogodbenica, lahko uporabljajo za druge namene, kadar se v take druge namene lahko uporabljajo po zakonih obeh držav in če pristojni organ države, ki podatke daje, tako uporabo dovoli.

3. V nobenem primeru se določbe prvega in drugega odstavka ne razlagajo tako, 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 predloži informacije, ki jih ni mogoče dobiti po zakonih ali običajni upravni poti te ali druge države pogodbenice,

c) da predloži informacije, ki bi razkrile kakršno koli trgovinsko, poslovno, industrijsko, komercialno ali poklicno skrivnost ali trgovinski postopek, ali informacije, katerih razkritje bi bilo v nasprotju z javnim redom.

4. Če država pogodbenica zahteva informacije v skladu s tem členom, druga država pogodbenica sprejme ukrepe za pridobitev zahtevanih informacij, tudi če ta druga država sama morda ne potrebuje takih informacij za svoje davčne namene. Za obveznost iz prejšnjega stavka veljajo omejitve iz tretjega odstavka, toda v nobenem primeru se take omejitve ne razlagajo tako, kot da država pogodbenica lahko zavrne predložitev informacij samo zato, ker sama zanje nima interesa.

5. V nobenem primeru se določbe tretjega odstavka ne razlagajo tako, kot da država pogodbenica lahko zavrne predložitev informacij samo zato, ker jih hrani banka, druga finančna ustanova, pooblaščenec ali oseba, ki deluje kot zastopnik ali fiduciari, ali zato, ker so povezane z lastniškimi deleži v neki osebi.

## 26. člen

### POMOČ PRI POBIRANJU DAVKOV

1. Državi pogodbenici si pomagata pri davčni izterjavi. Pomoč ni omejena s 1. in 2. členom. Pristojna organa držav pogodbenic s skupnim dogovorom uredita način uporabe tega člena.

2. Izraz »davčna terjatev« v tem členu pomeni dolgovani znesek davkov vseh vrst in opisov, uvedenih v imenu držav pogodbenic ali njunih političnih enot ali lokalnih oblasti, če obdavčenje na taki podlagi ni v nasprotju s to konvencijo ali drugimi instrumenti, katerih članici sta državi pogodbenici, vključno z obrestmi, upravnimi kaznimi in stroški izterjave ali zavarovanja tega zneska.

3. Kadar je davčna terjatev države pogodbenice izterljiva po zakonodaji te države, dolžnik pa takrat po zakonodaji te države izterjave ne more preprečiti, to davčno terjatev na zahtevo pristojnega organa te države sprejme v izterjavo pristojni organ druge države. To davčno terjatev izterja druga država v skladu z določbami svoje zakonodaje, ki se uporablja pri izterjavi in pobiranju njenih davkov.

2. Any information received under paragraph 1 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, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. 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. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.

3. In no case shall the provisions of paragraph 1 and 2 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 (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3, but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

## Article 26

### Assistance in the Collection of Taxes

1. The Contracting States shall lend assistance to each other in the collection of revenue claims. This assistance is not restricted by Articles 1 and 2. The competent authorities of the Contracting States may by mutual agreement settle the mode of application of this Article.

2. The term "revenue claim" as used in this Article means an amount owed in respect of taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to this Convention or any other instrument to which the Contracting States are parties, as well as interest, administrative penalties and costs of collection or conservancy related to such amount.

3. When a revenue claim of a Contracting State is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of collection by the competent authority of the other Contracting State. That revenue claim shall be collected by that other State in accordance with the provisions of its laws applicable to the enforcement and collection of its own taxes as if the revenue claim were a revenue claim of that other State.

4. Kadar je davčna terjatev države pogodbenice tako, da ta država po svojem pravu lahko izvede ukrepe zavarovanja, s katerimi zagotovi izterjavo, to davčno terjatev na zahtevo pristojnega organa te države sprejme pristojni organ druge države zaradi izvedbe ukrepov zavarovanja. Ta druga država izvede ukrepe zavarovanja te davčne terjatve v skladu z določbami svoje zakonodaje, kot če bi bila to njena terjatev, tudi če med izvajanjem teh ukrepov ta davčna terjatev ni izterljiva v prvi državi ali če ima dolžnik pravico izterjavo preprečiti.

5. Ne glede na določbe tretjega in četrtega odstavka v tej državi za davčno terjatev, ki jo je država pogodbenica sprejela za namene tretjega ali četrtega odstavka, ne veljajo roki ali prednostna obravnavana, ki se uporabljo za davčne terjatve po zakonodaji te države že samo zaradi njihove narave. Davčna terjatev, ki jo je sprejela država pogodbenica za namene tretjega ali četrtega odstavka, v tej državi ne bo prednostno obravnavana niti po zakonodaji, ki za to davčno terjatev velja v drugi državi pogodbenici.

6. Obstoj, veljavnost ali višina davčne terjatve države pogodbenice ne bodo predmet postopka pred sodišči ali upravnimi telesi druge države pogodbenice.

7. Če kadar koli po zahtevi, ki jo da država pogodbenica na podlagi tretjega ali četrtega odstavka, in preden druga država pogodbenica izterja in pošlje to davčno terjatev prvi državi, ta davčna terjatev ni več:

a) pri zahtevah po tretjem odstavku davčna terjatev prve države, ki je izterljiva po njeni zakonodaji, in dolžnik takrat po zakonodaji te države izterjave ne more preprečiti ali

b) pri zahtevah po četrtem odstavku davčna terjatev prve države, za katero ta država po svoji zakonodaji lahko izvede ukrepe zavarovanja, da zagotovi izterjavo,

pristojni organ prve države o tem takoj uradno obvesti pristojni organ druge države in glede na izbiro druge države prva država začasno ali trajno umakne svojo zahtevo.

8. V nobenem primeru se določbe tega člena ne razlagajo tako, 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 izvaja ukrepe, ki bi bili v nasprotju z javnim redom;

c) da zagotovi pomoč, če druga država pogodbenica ni izvedla vseh razumnih ukrepov za izterjavo oziroma zavarovanje, ki jih ima na voljo po svoji zakonodaji ali v skladu z upravno prakso;

d) da zagotovi pomoč, kadar je jasno, da upravno breme te države ni v sorazmerju s koristjo, ki naj bi jo imela druga država pogodbenica.

## 27. člen

### ČLANI DIPLOMATSKIH PREDSTAVNIŠTEV IN KONZULATOV

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

2. Če zaradi davčnih ugodnosti članov diplomatskih predstavnihstev in konzulatov po splošnih pravilih mednarodnega prava ali določbah posebnih mednarodnih sporazumov dohodki niso obdavčeni v državi sprejema, ima pravico do obdavčitve država pošiljaljelca.

4. When a revenue claim of a Contracting State is a claim in respect of which that State may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of taking measures of conservancy by the competent authority of the other Contracting State. That other State shall take measures of conservancy in respect of that revenue claim in accordance with the provisions of its laws as if the revenue claim were a revenue claim of that other State even if, at the time when such measures are applied, the revenue claim is not enforceable in the first-mentioned State or is owed by a person who has a right to prevent its collection.

5. Notwithstanding the provisions of paragraphs 3 and 4, a revenue claim accepted by a Contracting State for purposes of paragraph 3 or 4 shall not, in that State, be subject to the time limits or accorded any priority applicable to a revenue claim under the laws of that State by reason of its nature as such. In addition, a revenue claim accepted by a Contracting State for the purposes of paragraph 3 or 4 shall not, in that State, have any priority applicable to that revenue claim under the laws of the other Contracting State.

6. Proceedings with respect to the existence, validity or the amount of a revenue claim of a Contracting State shall not be brought before the courts or administrative bodies of the other Contracting State.

7. Where, at any time after a request has been made by a Contracting State under paragraph 3 or 4 and before the other Contracting State has collected and remitted the relevant revenue claim to the first-mentioned State, the relevant revenue claim ceases to be

a) in the case of a request under paragraph 3, a revenue claim of the first-mentioned State that is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, or

b) in the case of a request under paragraph 4, a revenue claim of the first-mentioned State in respect of which that State may, under its laws, take measures of conservancy with a view to ensure its collection

the competent authority of the first-mentioned State shall promptly notify the competent authority of the other State of that fact and, at the option of the other State, the first-mentioned State shall either suspend or withdraw its request.

8. In no case shall the provisions of this Article 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 carry out measures which would be contrary to public policy (ordre public);

c) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection or conservancy, as the case may be, available under its laws or administrative practice;

d) to provide assistance in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the other Contracting State.

## Article 27

### MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS

1. 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.

2. Insofar as, due to fiscal privileges granted to members of diplomatic missions and consular posts under the general rules of international law or under the provisions of special international agreements, income is not subject to tax in the receiving State, the right to tax shall be reserved to the sending State.

## VI. POGLAVJE KONČNE DOLOČBE

### 28. člen

#### ZAČETEK VELJAVNOSTI

1. Državi pogodbenici se po diplomatski poti pisno obvestita, da so končani postopki, ki se po njuni zakonodaji zahtevajo za začetek veljavnosti te konvencije. Konvencija začne veljati z dnem prejema zadnjega uradnega obvestila.

**2. Ta konvencija se uporablja:**

a) v zvezi z davki, zadržanimi pri viru, za dohodke, dosežene 1. januarja ali po njem v koledarskem letu, ki sledi letu, v katerem začne veljati ta konvencija;

b) v zvezi z drugimi davki od dohodka za davke, obračunane za katero koli davčno leto, ki se začne 1. januarja ali po njem v koledarskem letu, ki sledi letu, v katerem začne veljati ta konvencija.

3. Sporazum med Kraljevino Norveško in Socialistično federativno republiko Jugoslavijo o izogibanju dvojnemu obdavčevanju dohodka in premoženja, ki je bila podpisana 1. septembra 1983 v Oslo, se v odnosih med Kraljevino Norveško in Republiko Slovenijo preneha uporabljati z dnem, ko se začne uporabljati ta konvencija.

### 29. člen

#### PRENEHANJE VELJAVNOSTI

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

a) v zvezi z davki, zadržanimi pri viru, za dohodke, dosežene 1. januarja ali po njem v koledarskem letu, ki sledi letu, v katerem je dano obvestilo o odpovedi;

b) v zvezi z drugimi davki od dohodka za davke, obračunane za katero koli davčno leto, ki se začne 1. januarja ali po njem v koledarskem letu, ki sledi letu, v katerem je dano obvestilo o odpovedi.

V dokaz navedenega sta podpisana, ki sta ju za to pravilno pooblastili njuni vladi, podpisala to konvencijo.

Sestavljeno v dveh izvodih v Ljubljani dne 18. februarja 2008 v slovenskem, norveškem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri različni razlagi besedil prevlada angleško besedilo.

Za Republiko Slovenijo  
**Andrej Bajuk** l.r.

Za Kraljevino Norveško  
**Kristin Halvorsen** l.r.

## CHAPTER VI FINAL PROVISIONS

### Article 28

#### ENTRY INTO FORCE

1. The Contracting States shall notify each other in writing, through diplomatic channels, that the procedures required by its law for the entry into force of this Convention have been satisfied. The Convention shall enter into force on the date of receipt of the last notification.

**2. This Convention shall be applicable:**

a) in respect of taxes withheld at source, to income derived on or after 1 January of the calendar year next following the year in which the Convention enters into force;

b) in respect of other taxes on income, to taxes chargeable for any taxable year beginning on or after 1 January of the calendar year next following the year in which the Convention enters into force.

3. The Convention between the Kingdom of Norway and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with Respect to Taxes on Income and Capital signed at Oslo, on 1st September 1983, shall in relation between the Kingdom of Norway and the Republic of Slovenia cease to be applicable on the date on which this Convention becomes applicable.

### Article 29

#### 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 written notice of termination at least six months before the end of any calendar year following after the period of five years from the date on which the Convention enters into force. In such event, the Convention shall cease to have effect:

a) in respect of taxes withheld at source, to income derived on or after 1 January of the calendar year next following the year in which the notice is given;

b) in respect of other taxes on income, to taxes chargeable for any taxable year beginning on or after 1 January of the calendar year next following the year in which the notice is given.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Convention.

Done in duplicate at Ljubljana this 18<sup>th</sup> day of February 2008, in the Slovenian, Norwegian and English languages, all the texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the Republic  
of Slovenia  
**Andrej Bajuk** (s)

For the Kingdom  
of Norway  
**Kristin Halvorsen** (s)

**Protokol h Konvenciji med Republiko Slovenijo  
in Kraljevino Norveško o izogibanju dvojnega  
obdavčevanja in preprečevanju davčnih utaj  
v zvezi z davki od dohodka**

Ob podpisu Konvencije med Republiko Slovenijo in Kraljevino Norveško o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka sta se podpisana sporazumela, da sta naslednji določbi sestavni del te konvencije:

**V zvezi z 10. členom (Dividende)**

V skladu z dogovorom med pristojnima organoma držav pogodbenic izraz »vlada države pogodbenice« v tretjem odstavku v primeru Slovenije pomeni tudi vsak pozneje ustanovljen sklad, ki po notranjem pravu opravlja podobne naloge za vlado kot sklad iz pododstavka a) tretjega odstavka.

**V zvezi z 11. členom (Obresti)**

V skladu z dogovorom med pristojnima organoma držav pogodbenic izraz »vlada« v četrtem odstavku v primeru Slovenije pomeni tudi vsak pozneje ustanovljen sklad, ki po notranjem pravu opravlja podobne naloge za vlado kot sklad iz točke (iii) pododstavka a) četrtega odstavka.

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

Sestavljeno v dveh izvodih v Ljubljani dne 18. februarja 2008 v slovenskem, norveškem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri različni razlagi besedil prevlada angleško besedilo.

Za Republiko Slovenijo  
**Andrej Bajuk** l.r.

Za Kraljevino Norveško  
**Kristin Halvorsen** l.r.

**Protocol to the Convention between  
the Republic of Slovenia  
and the Kingdom of Norway for the avoidance  
of double taxation and the prevention of fiscal evasion  
with respect to taxes on income**

At the signing of the Convention between the Republic of Slovenia and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, the undersigned have agreed that the following provisions shall form an integral part of the said Convention:

**With respect to Article 10 (Dividends)**

The term "Government of a Contracting State" in paragraph 3 will also cover in the case of Slovenia any subsequently established fund, performing similar functions for the Government in accordance with the domestic law, as the fund mentioned in paragraph 3, subparagraph a), as agreed between the competent authorities of the Contracting States.

**With respect to Article 11 (Interest)**

The term "Government" in paragraph 4 will also cover in the case of Slovenia any subsequently established fund, performing similar functions for the Government in accordance with the domestic law, as the fund mentioned in paragraph 4, subparagraph (a)(iii), as agreed between the competent authorities of the Contracting States.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Protocol.

Done in duplicate at Ljubljana this 18<sup>th</sup> day of February 2008, in the Slovenian, Norwegian and English languages, all the texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the Republic  
of Slovenia  
**Andrej Bajuk** (s)

For the Kingdom  
of Norway  
**Kristin Halvorsen** (s)

**3. člen**

Za izvajanje konvencije s protokolom skrbi Ministrstvo za finance.

**4. člen**

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

Št. 432-01/09-7/8  
Ljubljana, dne 27. marca 2009  
EPA 1618-IV

Državni zbor  
Republike Slovenije  
**dr. Pavel Gantar** l.r.  
Predsednik

28. Zakon o ratifikaciji Konvencije med Vlado Republike Slovenije in Svetom ministrov Republike Albanije o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja (BALIDO)

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 Konvencije med Vlado Republike Slovenije in Svetom ministrov Republike Albanije o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja (BALIDO)

Razglasjam Zakon o ratifikaciji Konvencije med Vlado Republike Slovenije in Svetom ministrov Republike Albanije o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja (BALIDO), ki ga je sprejel Državni zbor Republike Slovenije na seji 27. marca 2009.

Št. 003-02-3/2009-21  
Ljubljana, dne 6. aprila 2009

dr. Danilo Türk I.r.  
Predsednik  
Republike Slovenije

## Z A K O N

### O RATIFIKACIJI KONVENCIJE MED VLADO REPUBLIKE SLOVENIJE IN SVETOM MINISTROV REPUBLIKE ALBANIJE O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA IN PREMOŽENJA (BALIDO)

#### 1. člen

Ratificira se Konvencija med Vlado Republike Slovenije in Svetom ministrov Republike Albanije o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, podpisana v Tirani 27. februarja 2008.

#### 2. člen

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

**K O N V E N C I J A  
M E D  
VLADO REPUBLIKE SLOVENIJE  
I N  
SVETOM MINISTROV REPUBLIKE ALBANIJE  
O IZOGIBANJU DVOJNEGA OBDAVČEVANJA  
I N P R E P R Č E V A N J U D A V Č N I H U T A J  
V Z V E Z I Z D A V K I O D D O H O D K A I N  
P R E M O Ž E N J A**

**C O N V E N T I O N  
B E T W E E N  
T H E G O V E R N M E N T O F T H E R E P U B L I C  
O F S L O V E N I A  
A N D  
T H E C O U N C I L O F M I N I S T E R S O F T H E  
R E P U B L I C O F A L B A N I A  
F O R T H E A V O I D A N C E O F D O U B L E T A X A T I O N  
A N D T H E P R E V E N T I O N O F F I S C A L E V A S I O N  
W I T H R E S P E C T T O T A X E S O N I N C O M E  
A N D O N C A P I T A L**

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

sporazumeli:

The Republic of Slovenia and the Republic of Albania, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,

Have agreed as follows:

#### 1. člen

OSEBE, ZA KATERE SE UPORABLJA KONVENCIJA

#### Article 1

PERSONS COVERED

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

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

#### 2. člen

DAVKI, ZA KATERE SE UPORABLJA KONVENCIJA

#### Article 2

TAXES COVERED

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

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

\* Besedilo konvencije v albanskem jeziku je na vpogled v Sektorju za mednarodno pravo Ministrstva za zunanje zadeve.

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

3. Obstojec davki, za katere se uporablja konvencija, so zlasti:

a) v Sloveniji:

- i) davek od dohodka pravnih oseb,
- ii) dohodnina,
- iii) davek od premoženja

(v nadaljevanju »slovenski davek«);

b) v Albaniji:

- i) davki od dohodka (vključno z davkom od dobička pravnih oseb in dohodnino),
- ii) davek od poslovanja malih podjetij,
- iii) davek od premoženja

(v nadaljevanju »albanski davek«).

4. Konvencija se uporablja tudi za enake ali vsebinsko podobne davke, ki se po datumu podpisa konvencije uvedejo poleg obstoječih davkov 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 geografskem pomenu, ozemlje Slovenije, vključno z morskimi območji, na katerem lahko Slovenija uveljavlja svoje suverene pravice ali jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;

b) izraz »Albanija« pomeni Republiko Albanijo, in ko se uporablja v geografskem pomenu, ozemlje Albanije, vključno s teritorialnimi vodami in zračnim prostorom nad njimi ter tudi katerim koli območjem zunaj teritorialnih voda Republike Albanije, ki je po njeni zakonodaji in v skladu z mednarodnim pravom območje, na katerem Republika Albania lahko uveljavlja svoje pravice glede morskega dna in njegovega podzemlja ter njunih naravnih virov;

c) izraza »država pogodbenica« in »druga država pogodbenica« pomenita Slovenijo ali Albanijo, kakor zahteva sobesedilo;

d) izraz »oseba« vključuje posameznika, družbo ali katero koli drugo telo, ki združuje več oseb;

e) izraz »družba« pomeni katero koli pravno osebo ali 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, oziroma podjetje, ki ga upravlja rezident druge države pogodbenice;

g) izraz »mednarodni promet« pomeni prevoz z ladjo, letalom ali cestnim vozilom, ki ga opravlja podjetje s sedežem dejanske uprave v državi pogodbenici, razen če ladja, letalo ali cestno vozilo ne opravlja prevozov samo med kraji v drugi državi pogodbenici;

h) izraz »pristojni organ« pomeni:

- i) v Sloveniji: Ministrstvo za finance Republike Slovenije ali njegovega pooblaščenega predstavnika;
- ii) v Albaniji: Generalno davčno upravo;

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

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

a) in Slovenia:

- (i) the tax on income of legal persons;
- (ii) the tax on income of individuals;
- (iii) the tax on property;

(hereinafter referred to as "Slovenian tax");

b) in Albania:

- (i) the income taxes (including corporate profits tax and personal income tax);
- (ii) the tax on small business activities;
- (iii) the property tax;

(hereinafter referred to as "Albanian tax").

4. The Convention shall apply also to any identical or substantially similar taxes that 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 that have been made in their taxation laws.

### Article 3

#### GENERAL DEFINITIONS

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

a) the term "Slovenia" means the Republic of Slovenia and, when used in a geographical sense, means the territory of Slovenia as well as those maritime areas over which Slovenia may exercise sovereign or jurisdictional rights in accordance with its internal legislation and international law;

b) the term "Albania" means the Republic of Albania, and when used in a geographical sense means the territory of Albania including territorial waters and air space over them as well as any area beyond the territorial waters of the Republic of Albania which, under its laws and in accordance with international law, is an area within which the Republic of Albania may exercise its rights with respect to the seabed and subsoil and their natural resources;

c) the terms "a Contracting State" and "the other Contracting State" mean Slovenia or Albania, as the context requires;

d) the term "person" includes an individual, a company or any other body of persons;

e) the term "company" means any legal person or 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, aircraft or road vehicle operated by an enterprise that has its place of effective management in a Contracting State, except when the ship, aircraft or road vehicle 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 Albania: the General Taxation Department;

i) izraz »državljan« v zvezi z državo pogodbenico pomeni:

- i) posameznika, ki ima državljanstvo države pogodbenice;
- ii) pravno osebo, osebno družbo ali združenje, katerega status izhaja iz veljavne zakonodaje v državi pogodbenici.

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, kraja registracije ali katerega koli drugega podobnega merila, in vključuje tudi to državo in katero koli njen 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 ali premoženja v njej.

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 sedež njene 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« vključuje zlasti:

- 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.

i) the term "national", in relation to a Contracting State, 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, place of registration 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 or capital situated therein.

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.

3. Izraz »stalna poslovna enota« zajema tudi:

a) gradbišče, projekt gradnje, montaže ali postavitve ali dejavnost nadzora v zvezi z njimi, a samo če tako gradbišče, projekt ali dejavnosti trajajo na ozemlju pogodbenice več kakor 12 mesecev, in

b) storitve, vključno s svetovalnimi storitvami, ki jih podjetje opravlja z zaposlenimi delavci ali drugimi osebami, ki jih uporabi za ta namen, a samo če take dejavnosti še naprej potekajo na ozemlju države pogodbenice v obdobju ali obdobjih, ki v katerem koli dvanajstmesecnem obdobju, ki se začne ali konča v zadnjem davčnem letu, skupaj znašajo več kakor 6 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, ki jo opravi drugo podjetje;

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 od 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 se, 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, 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 navedenega 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 je pod nadzorom take družbe ali opravlja posle v tej drugi državi (prek stalne poslovne enote ali drugače), 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 12 months, and

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 within the Contracting State for a period or periods aggregating more than 6 months in any twelve-month period commencing or ending in the fiscal year concerned.

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 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 subparagraphs 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 so te nepremičnine. 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 v zvezi z zemljiško lastnino, užitek na nepremičninah in pravice do spremenljivih ali stalnih plačil kot nadomestilo za izkoriščanje ali pravico do izkoriščanja 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, kakor je prej navedeno, se lahko dobicék podjetja obdavči v drugi državi, vendar samo toliko dobicaka, kot se pripisuje tej stalni poslovni enoti.

2. Kadar podjetje države pogodbenice posluje v drugi državi pogodbenici prek stalne poslovne enote v njej, se ob upoštevanju določb tretjega odstavka v vsaki državi pogodbenici tej stalni poslovni enoti pripisuje dobicék, 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 dobicaka stalne poslovne enote je dovoljeno odšteti vse stroške (razen stroškov, ki jih ne bi bilo mogoče odšteti, če bi bila ta poslovna enota ločeno podjetje države pogodbenice), ki nastanejo za namene stalne poslovne enote, vključno s poslovodnimi in splošnimi upravnimi stroški, ki so tako nastali v državi, v kateri je stalna poslovna enota, ali drugje.

4. Če se v državi pogodbenici dobicék, ki se lahko pripisuje stalni poslovni enoti, običajno določa na podlagi porazdelitve vsega dobicaka podjetja na njegove posamezne dele, nobena določba v drugem odstavku tej državi pogodbenici ne preprečuje ugotavljati obdavčljivega dobicaka s tako običajno porazdelitvijo; sprejeta metoda porazdelitve pa mora biti taka, da je rezultat v skladu z načeli tega člena.

5. Stalni poslovni enoti se ne pripisuje dobicék samo zato, ker nakupuje dobrine ali blago za podjetje.

6. Za namene prejšnjih odstavkov se dobicék, ki se pripisuje stalni poslovni enoti, vsako leto določa po isti metodi, razen če ni upravičenega in zadostnega razloga za nasprotno.

7. Kadar dobicék 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, 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 (other than expenses which would not be deductible if that permanent establishment were a separate enterprise of a Contracting State) which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere.

4. Insofar as it has been customary in a Contracting State to determine the profits to be attributable 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

## MEDNARODNI PREVOZ

1. Dobiček iz ladijskih, letalskih ali cestnih prevozov v mednarodnem prometu se obdavči samo v državi pogodbenici, v kateri je sedež dejanske uprave podjetja.

2. Če je sedež dejanske uprave ladjarškega podjetja na ladji, se šteje, da je v državi pogodbenici, v kateri je matično pristanišče ladje, ali če ni takega matičnega pristanišča, v državi pogodbenici, katere rezident je ladijski prevoznik.

3. Določbe prvega odstavka se uporabljajo tudi za dobicék iz udeležbe pri interesnem združenju, mešanem podjetju ali mednarodni prevozni agenciji.

## 9. člen

## POVEZANO PODJETJE

## 1. Kadar:

a) je podjetje države pogodbenice neposredno ali posredno udeleženo pri upravljanju, nadzoru ali kapitalu podjetja druge države pogodbenice ali

b) so iste osebe neposredno ali posredno udeležene pri upravljanju, nadzoru ali kapitalu podjetja države pogodbenice in podjetja druge države pogodbenice

in v obeh primerih obstajajo ali se vzpostavijo med podjetjem v njunih komercialnih ali finančnih odnosih pogoji, drugačni od tistih, ki bi obstajali med neodvisnimi podjetji, se lahko kakršen koli dobiček, ki bi prirasel enemu od podjetij, če takih pogojev ne bi bilo, vendar prav zaradi takih pogojev ni prirasel, 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 prirasel podjetju prve omenjene države, če bi bili pogoji, ki obstajajo med podjetjem, 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.

3. Določbe drugega odstavka se ne uporabljajo pri goljufiji, hudi malomarnosti ali namerni kršitvi.

## 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, če pa je upravičeni lastnik dividend rezident druge države pogodbenice, tako obračunani davek ne sme presegati:

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

b) 10 odstotkov bruto zneska dividend v vseh drugih primerih.

Pristojna organa držav pogodbenic s skupnim dogovorom urejita način uporabe teh omejitvev.

## Article 8

## INTERNATIONAL TRANSPORT

1. Profits from the operation of ships, aircraft or road vehicles in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

2. If the place of effective management of a shipping enterprise is aboard a ship, then it shall be deemed to be situated in the Contracting State in which the home harbor of the ship is situated, or, if there is no such home harbor, in the Contracting State in which the operator of the ship is a resident.

3. 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 ENTERPRISE

## 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.

3. The provisions of paragraph 2 shall not apply in the case of fraud, gross negligence or willful default.

## Article 10

## DIVIDENDS

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

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

a) 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;

b) 10 per cent of the gross amount of the dividends in all other cases.

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of these limitations.

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

3. Izraz »dividende«, kot je uporabljen v tem členu, pomeni dohodek iz delnic vseh vrst ali drugih pravic do udeležbe pri dobičku, ki niso terjatve, in tudi dohodek iz drugih korporacijskih pravic, 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 in je delež, v zvezi s katerim se dividende plačajo, dejansko povezan s takoj 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 upravičeni lastnik obresti rezident druge države pogodbenice, tako obračunani davek ne sme presegati 7 odstotkov bruto zneska obresti. Pristojna organa držav pogodbenic s skupnim dogovorom uredita način uporabe te omejitve.

3. Ne glede na določbe drugega odstavka so obresti, ki nastanejo v državi pogodbenici, oproščene davka v tej državi, če:

- a) je plačnik obresti vlada te države pogodbenice ali njena politična enota, lokalna oblast ali centralna banka,
- b) se obresti plačajo vladi druge države pogodbenice ali njeni politični enoti, lokalni oblasti ali centralni banki,

c) se obresti plačajo za posojilo, ki ga je dala, odobrila, zanj dala poroštvo ali ga zavarovala ustanova, ki je po notranjem pravu pooblaščena za zavarovanje in financiranje mednarodnih poslov.

4. 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 pri dolžnikovem dobičku, posebno pa 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.

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

3. The term "dividends" as used in this Article means income from shares of any kind 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 beneficial owner of the interest is a resident of the other Contracting State, the tax so charged shall not exceed 7 per cent of the gross amount of the interest. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

3. Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State shall be exempt from tax in that State if:

- a) the payer of the interest is the Government of that Contracting State or a political subdivision or a local authority or Central Bank thereof;

- b) the interest is paid to the Government of the other Contracting State or a political subdivision or a local authority or Central Bank thereof;

- c) the interest is paid in respect of a loan made, approved, guaranteed or insured by institution which is authorised in accordance with internal law on insurance and financing of international business transactions thereof.

4. 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.

5. 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 in 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.

6. Šteje se, da obresti nastanejo v državi pogodbenici, kadar je plačnik rezident te države. Kadar pa ima oseba, ki plačuje obresti, ne glede na to, ali je 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 ta stalna poslovna enota ali stalna baza, se šteje, da take obresti nastanejo v državi, v kateri je stalna poslovna enota ali stalna baza.

7. Kadar zaradi posebnega odnosa med plačnikom in upravičenim lastnikom ali med njima in drugo osebo znesek obresti glede na terjatve, za katere 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. Licensnine in avtorski honorarji, ki nastanejo v državi pogodbenici in se plačajo rezidentu druge države pogodbenice, se lahko obdavčijo v tej drugi državi.

2. Take licensnine in avtorski honorarji pa se lahko obdavčijo tudi v državi pogodbenici, v kateri nastanejo, in v skladu z zakonodajo te države, če pa je upravičeni lastnik licenčnin in avtorskih honorarjev rezident druge države pogodbenice, tako obračunani davek ne sme presegati 7 odstotkov bruto zneska teh licenčnin in avtorskih honorarjev. Pristojna organa držav pogodbenic s skupnim dogovorom uredita način uporabe te omejitve.

3. Izraz »licensnine 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 ali filmi ali trakovi za radijsko ali televizijsko predvajanje, katerega koli patenta, blagovne znamke, vzorca ali modela, načrta, tajne formule ali postopka ali za uporabo ali pravico do uporabe industrijske, komercialne ali znanstvene opreme 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 licensnine in avtorski honorarji nastanejo, prek stalne poslovne enote v njej ali opravlja v tej drugi državi samostojne osebne storitve iz stalne baze v njej in je pravica ali premoženje, v zvezi s katerim se licensnine 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. 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.

6. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether 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.

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

## 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 beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed 7 per cent of the gross amount of the royalties. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

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 and films or tapes for radio or television broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial, or scientific equipment, or for information concerning industrial, commercial or scientific experience.

4. The provisions of 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. Šteje se, da so licenčnine in avtorski honorarji nastali v državi pogodbenici, kadar je plačnik rezident te države. Kadar pa ima oseba, ki plačuje licenčnine in avtorske honorarje, ne glede na to, ali je 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.

### 13. člen

#### KAPITALSKI DOBIČKI

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

2. Dobiček, ki ga rezident države pogodbenice doseže z odtujitvijo delnic ali kakršnega koli primerljivega deleža, katerega vrednost v več kot 50 odstotkih neposredno ali posredno izhaja iz nepremičnine, ki je v drugi državi pogodbenici, se lahko obdavči v tej drugi 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 so povezane s stalno bazo, ki je na voljo rezidentu države pogodbenice v drugi državi pogodbenici zaradi opravljanja samostojnih osebnih storitev, vključno z dobičkom iz odtujitve take stalne poslovne enote (same ali s celotnim podjetjem) ali take stalne baze, se lahko obdavči v tej drugi državi.

4. Dobiček iz odtujitve ladij, letal ali cestnih vozil, s katerimi se opravljajo prevozi v mednarodnem prometu, ali premičnin, ki se nanašajo na opravljanje prevozov s takimi ladjami, letali ali cestnimi vozili, se obdavči samo v državi pogodbenici, v kateri je sedež dejanske uprave podjetja.

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 odtuje premoženje.

### 14. člen

#### SAMOSTOJNE OSEBNE STORITVE

1. Dohodek, ki ga rezident države pogodbenice ustvari s poklicnimi storitvami ali drugimi podobnimi samostojnimi dejavnostmi, se obdavči samo v tej državi, razen v naslednjih okoliščinah, ko se tak dohodek lahko obdavči tudi v drugi državi pogodbenici:

a) če ima v drugi državi pogodbenici za opravljanje svojih dejavnosti redno na voljo stalno bazo; v tem primeru se lahko v drugi državi obdavči samo toliko dohodka, kolikor se pripisuje tej stalni bazi, ali

5. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether 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.

### 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 derived by a resident of a Contracting State from the alienation of shares or of an comparable interest of any kind deriving more than 50% of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other 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 a 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 from the alienation of ships, aircraft or road vehicle operated in international traffic or movable property pertaining to the operation of such ships, aircraft or road vehicle, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

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 an individual who is a resident of a Contracting State in respect of professional or other similar services of an independent character shall be taxable only in that State except in the following circumstances, when such income may also be taxed in the other Contracting State:

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 State; or

b) če v drugi državi pogodbenici prebiva v obdobju ali obdobjih, ki skupaj znašajo ali presegajo 183 dni in katerem koli dvanajstmesecnem obdobju, ki se začne ali konča v zadevnem koledarskem letu; v tem primeru se lahko v tej drugi državi obdavči samo toliko dohodka, kolikor ga doseže s svojimi dejavnostmi, ki jih opravi v tej drugi državi.

2. Izraz »poklicne storitve« še zlasti vključuje samostojne znanstvene, književne, umetniške, vzgojne ali izobraževalne dejavnosti in tudi samostojne dejavnosti zdravnikov, zobozdravnikov, pravnikov, inženirjev, arhitektov, revizorjev in računovodij.

### 15. člen

#### DOHODEK IZ ZAPOSЛИTVE

1. V skladu z določbami 16., 17., 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 pri zaposlitvi v drugi državi pogodbenici. Pri taki zaposlitvi 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 pri zaposlitvi v drugi državi pogodbenici, obdavči samo v prvi omenjeni državi, če:

a) je prejemnik navzoč v drugi državi v obdobju ali obdobjih, ki skupno ne presegajo 183 dni v katerem koli dvanajstmesecnem obdobju, ki se začne ali konča v zadevnem 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, letalu ali cestnem vozilu, s katerim se opravljajo prevozi v mednarodnem prometu, obdavči v državi pogodbenici, v kateri je sedež dejanske uprave podjetja.

### 16. člen

#### PLAČILA DIREKTORJEM

Plačila direktorjem in druga podobna plačila, ki jih dobi rezident države pogodbenice kot član uprave ali podobnega organa 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 osebnih dejavnosti, ki jih opravlja v drugi državi pogodbenici, obdavči v tej drugi državi.

2. Kadar dohodek iz osebnih dejavnosti, ki jih opravlja nastopajoči izvajalec ali športnik kot tak, ne priraste samemu nastopajočemu izvajalcu ali športniku, 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 opravlja v državi pogodbenici, če se gostovanje v tej državi v celoti ali pretežno krije iz javnih sredstev druge države pogodbenice ali njene politične enote ali lokalne oblasti. V takem primeru se dohodek obdavči samo v državi pogodbenici, katere rezident je nastopajoči izvajalec ali športnik.

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 calendar year concerned; in that case, only so much of the income as is derived from his activities performed in that other 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, dentists, lawyers, engineers, architects, auditors and accountants.

### Article 15

#### DEPENDENT PERSONAL SERVICES

1. Subject to the provisions of Articles 16, 17, 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) 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, aircraft or road vehicle operated in international traffic, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

### 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 or of a similar organ 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 derived from activities exercised in a Contracting State by an entertainer or sportsman if the visit to that State is wholly or mainly supported by public funds of the other Contracting State or a political subdivision or a local authority thereof. In such a case, the income shall be taxable only in the Contracting State of which the entertainer or sportsmen is a resident.

## 18. člen

## POKJNINE

V skladu z drugim odstavkom 19. člena se pokojnine in drugi podobni prejemki, ki se izplačujejo rezidentu države pogodbenice za preteklo zaposlitve, obdavčijo samo v tej državi.

## 19. člen

## DRŽAVNA SLUŽBA

1. a) Plače, mezde in drugi podobni prejemki, razen pokojnin, ki jih izplačuje 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 drugi državi in je posameznik rezident te države, ki:

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

2. a) Vsaka pokojnina, izplačana 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 pokojnine za storitve, opravljene v zvezi s posli države pogodbenice ali njene politične enote ali lokalne oblasti.

## 20. člen

## PROFESORJI IN RAZISKOVALCI

1. Rezident države pogodbenice, ki je na povabilo univerze, višje ali visoke šole, šole ali druge podobne ustanove, ki je v drugi državi pogodbenici in jo priznava vlada te druge države pogodbenice, začasno navzoč v tej drugi državi pogodbenici samo zaradi poučevanja ali raziskovanja ali obojega v izobraževalni ustanovi, je za največ dve leti od prvega prihoda v to drugo državo pogodbenico oproščen davka v tej drugi državi pogodbenici za prejemke za tako poučevanje ali raziskovanje.

2. Izjema iz prvega odstavka se ne prizna za prejemke za raziskovanje, če se tako raziskovanje ne izvaja v javno korist, ampak v zasebno korist določene osebe ali oseb.

## 21. člen

## ŠTUDENTI

1. 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.

2. Pri nagradah, štipendijah in prejemkih iz zaposlitve, ki niso zajeti v prvem odstavku, je študent ali pripravnik iz prvega odstavka med izobraževanjem ali usposabljanjem upravičen tudi do istih oprostitev, olajšav ali odbitkov pri davkih, kot jih imajo rezidenti države pogodbenice, v kateri je na obisku.

## Article 18

## PENSIONS

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.

## 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) 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 the Contracting State who, at the invitation of a university, college, school or other similar institution, situated in the other Contracting State and recognized by the Government of that other Contracting State, is temporarily present in that other Contracting 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 of his first arrival in that other Contracting State, be exempt from tax in that other Contracting State on his remuneration for such teaching or research.

2. No exemption shall be granted under paragraph 1 with respect to any remuneration for research if such research is undertaken not in the public interest but for the private benefit of a specific person or persons.

## Article 21

## STUDENTS

1. 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 payment arise from sources outside that State.

2. In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student or business apprentice referred to in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, relieves or reductions in respect of taxes available to residents of the Contracting State which he is visiting.

## 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 opravlja v tej drugi državi 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.

## 23. člen

## PREMOŽENJE

1. Premoženje v obliki nepremičnin iz 6. člena, ki ga ima v lasti rezident države pogodbenice v drugi državi pogodbenici, se lahko obdavči v tej drugi državi.

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

3. Premoženje v obliki ladij, letal ali cestnih vozil, s katerimi se opravljajo prevozi v mednarodnem prometu, in premičnin v zvezi z opravljanjem prevozov s takimi ladjami, letali ali cestnimi vozili, se obdavči samo v državi pogodbenici, v kateri je sedež dejanske uprave podjetja.

4. Vse druge sestavine premoženja rezidenta države pogodbenice se obdavčijo samo v tej državi.

## 24. člen

## ODPRAVA DVOJNEGA OBDAVČEVANJA

Dvojno obdavčevanje se odpravi, kakor sledi:

## 1. v Sloveniji:

a) kadar rezident Slovenije dobi dohodek ali ima v lasti premoženje, ki se v skladu z določbami te konvencije lahko obdavči v Albaniji, Slovenija dovoli:

i) kot odbitek od davka od dohodka tega rezidenta znesek, ki je enak davku od dohodka, plačanemu v Albaniji;

ii) kot odbitek od davka od premoženja tega rezidenta znesek, ki je enak davku od premoženja, plačanemu v Albaniji.

Tak odbitek v nobenem primeru ne sme presegati tistega dela davka od dohodka ali premoženja, ki je bil izračunan pred odbitkom, pripisanega dohodku ali premoženju, odvisno od primera, ki se lahko obdavči v Albaniji.

b) Kadar je v skladu s katero koli določbo te konvencije dohodek, ki ga dobi rezident Slovenije, ali premoženje, ki ga ima v lasti, oproščeno davka v Sloveniji, lahko Slovenija pri izračunu davka od preostalega dohodka ali premoženja takega rezidenta vseeno upošteva oproščeni dohodek ali premoženje;

## 2. v Albaniji:

a) Kadar rezident Albanije dobi dohodek ali ima v lasti premoženje, ki se v skladu z določbami te konvencije lahko obdavči v Sloveniji, Albania dovoli:

i) kot odbitek od albanskega davka od dohodka tega rezidenta znesek, ki je enak davku od dohodka, plačanemu v Sloveniji;

ii) kot odbitek od albanskega davka od premoženja tega rezidenta znesek, ki je enak davku od premoženja, plačanemu v Sloveniji.

## 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.

## Article 23

## CAPITAL

1. Capital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other State.

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

3. Capital represented by ships, aircraft or road vehicles operated in international traffic, and by movable property pertaining to the operation of such ships, aircraft or road vehicles, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

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

## Article 24

## ELIMINATION OF DOUBLE TAXATION

Double taxation shall be eliminated as follows:

## 1. In Slovenia:

a) Where a resident of Slovenia derives income or owns capital which, in accordance with the provisions of this Convention, may be taxed in Albania, Slovenia shall allow:

i) as deduction from the tax on the income of that resident, an amount equal to the income tax paid in Albania;

ii) as a deduction from the tax on the capital of that resident, an amount equal to the capital tax paid in Albania.

Such deduction in either case shall not, however, exceed that part of the income tax or capital tax, as computed before the deduction is given, which is attributable, as the case may be, to the income or the capital which may be taxed in Albania.

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

## 2. In Albania:

a) Where a resident of Albania derives income or owns capital which, in accordance with the provisions of this Convention, may be taxed in Slovenia, Albania shall allow:

i) as deduction from Albanian tax on the income of that resident, an amount equal to the income tax paid in Slovenia;

ii) as a deduction from Albanian tax on the capital of that resident, an amount equal to the capital tax paid in Slovenia.

Tak odbitek v nobenem primeru ne sme presegati tistega dela albanskega davka od dohodka ali premoženja, ki je bil izračunan pred odbitkom, pripisanega dohodku ali premoženju, odvisno od primera, ki se lahko obdavči v Sloveniji.

b) Kadar je v skladu s katero koli določbo te konvencije dohodek, ki ga dobi rezident Albanije, ali premoženje, ki ga ima v lasti, oproščeno davka v Albaniji, lahko Albania pri izračunu davka od preostalega dohodka ali premoženja takega rezidenta vseeno upošteva oproščeni dohodek ali premoženje.

## 25. 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 državljanje 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. Osebe brez državljanstva, ki so rezidenti države pogodbenice, ne smejo biti v nobeni državi pogodbenici zavezane 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 državljanje te druge države v enakih okoliščinah, še zlasti glede rezidentstva.

3. 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 razлага, kot da zavezuje državo pogodbenico, da priznava 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.

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

5. 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 nobenemu obdavčevanju ali nobeni zahtevi v zvezi s tem, ki je drugačna ali bolj obremenjujoča, kot so ali so lahko obdavčevanje in s tem povezane zahteve do podobnih podjetij prve omenjene države.

6. Določbe tega člena se uporabljajo ne glede na določbe 2. člena za davke vseh vrst in opisov.

Such deduction in either case shall not, however, exceed that part of the Albanian tax on income or on capital as computed before the deduction is given, which is attributable, as the case may be, to the income or the capital which may be taxed in Slovenia.

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

## Article 25

### 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. Stateless persons who are residents of a Contracting State shall not be subjected in either 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 the State concerned in the same circumstances, in particular with respect to residence, are or may be subjected.

3. 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.

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

5. 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.

6. The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

## 26. člen

## POSTOPEK SKUPNEGA DOGOVORA

1. Kadar oseba meni, da imajo ali bodo imela dejanja ene ali obeh držav pogodbenic zanj za posledico obdavčevanje, ki ni v skladu z določbami te konvencije, lahko ne glede na pravna sredstva, ki jih omogoča domače pravo teh držav, predloži zadevo pristojnemu organu države pogodbenice, katere rezident je, ali če se njen primer nanaša na prvi odstavek 25. člena, tiste države pogodbenice, katere državljan je. Zadeva mora biti predložena v treh letih od prvega uradnega obvestila o dejaniu, ki je imelo za posledico obdavčevanje, ki ni v skladu z določbami konvencije.

2. Pристojni 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 kakrsne koli težave ali dvome, ki nastanejo pri razlagi ali uporabi konvencije. Prav tako se lahko posvetujeta o odpravi dvojnega obdavčevanja v primerih, ki jih konvencija ne predvideva.

4. Pristojna organa držav pogodbenic se lahko dogovarjata neposredno, da bi dosegla dogovor v smislu prejšnjih odstavkov.

## 27. člen

## IZMENJAVA INFORMACIJ

1. Pristojna organa držav pogodbenic si izmenjavata informacije, ki so potrebne za izvajanje določb te konvencije ali domače zakonodaje glede davkov vseh vrst in opisov, ki se uvedejo v imenu držav pogodbenic ali njunih političnih enot ali lokalnih oblasti, če obdavčevanje na njeni podlagi ni v nasprotju s konvencijo. Izmenjava informacij ni omejena s 1. in 2. 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), udeleženim pri odmeri ali pobiranju, izterjavi ali pregonu ali pri odločanju o pritožbah glede davkov iz prvega stavka. Te osebe ali organi uporabljajo informacije samo v te namene. Informacije lahko razkrijejo v sodnih postopkih ali sodnih odločitvah.

2. V nobenem primeru se določbe prvega odstavka ne razlagajo, kakor 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 zakonih ali običajni upravni poti te ali druge države pogodbenice,

c) da priskrbi informacije, ki bi razkrile kakrsno koli trgovinsko, poslovno, industrijsko, komercialno ali poklicno skrivnost ali trgovinski postopek, ali informacije, katerih razkritje bi bilo v nasprotju z javnim redom.

## Article 26

## 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 25, 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 27

## 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 concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2. 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 referred to in the first sentence. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceeding or in the 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 (ordre public).

## 28. člen

ČLANI DIPLOMATSKIH PREDSTAVNIŠTEV  
IN KONZULATOV

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

## 29. člen

## ZAČETEK VELJAVNOSTI

1. Državi pogodbenici se po diplomatski poti pisno obvestita, da so končani postopki, ki se po njuni zakonodaji zahtevajo za začetek veljavnosti te konvencije. Konvencija začne veljati z dnem prejema zadnjega uradnega obvestila.

## 2. Ta konvencija se uporablja:

- a) v zvezi z davki, zadržanimi pri viru, za dohodek, dosežen 1. januarja ali po njem v koledarskem letu, ki sledi letu, v katerem začne ta konvencija veljati;
- b) v zvezi z drugimi davki od dohodka in premoženja za davke, obračunane za katero koli davčno leto, ki se začne 1. januarja ali po njem v koledarskem letu, ki sledi letu, v katerem začne ta konvencija veljati.

Za namen 27. člena (Izmenjava informacij) se določbe začnejo uporabljati z dnem, ko je konvencija začela veljati, ali po njem.

## 30. člen

## PRENEHANJE VELJAVNOSTI

1. Ta konvencija velja, dokler je ena država pogodbenica ne odpove. Vsaka država pogodbenica lahko odpove konvencijo po diplomatski poti s pisnim obvestilom o odpovedi najmanj šest mesecev pred koncem katerega koli koledarskega leta po petih letih od dne začetka njene veljavnosti. V takem primeru se konvencija preneha uporabljati:

- a) v zvezi z davki, zadržanimi pri viru, za dohodek, dosežen 1. januarja ali po njem v koledarskem letu, ki sledi letu, v katerem je dano obvestilo o odpovedi;
- b) v zvezi z drugimi davki od dohodka in premoženja za davke, obračunane za katero koli davčno leto, ki se začne 1. januarja ali po njem v koledarskem letu, ki sledi letu, v katerem je dano obvestilo o odpovedi.

V DOKAZ NAVDENEGA sta podpisana, ki sta bila za to pravilno pooblaščena, podpisala to konvencojo.

SESTAVLJENO v dveh izvodih v Tirani dne 27. februarja 2008 v slovenskem, albanskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri različni razlagi besedil prevlada angleško besedilo.

Za Vlado  
Republike Slovenije:  
**Alain Brian Bergant I.r.**

Za Svet Ministrov  
Republike Albanije:  
**Ridvan Bode I.r.**

Za izvajanje konvencije skrbi Ministrstvo za finance.

Št. 432-01/09-5/9

Ljubljana, dne 27. marca 2009

EPA 241-V

## 3. člen

## 4. člen

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

## 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 in writing, through diplomatic channels, that the procedures required by its law for the entry into force of this Convention have been satisfied. The Convention shall enter into force on the date of receipt of the last notification.

## 2. This Convention shall be applicable:

a) in respect of taxes withheld at source, to income derived on or after 1 January of the calendar year next following the year in which the Convention enters into force;

b) in respect of other taxes on income, and taxes on capital, to taxes chargeable for any taxable year beginning on or after 1 January of the calendar year next following the year in which the Convention enters into force.

For the purposes of Article 27 (Exchange of Information), the provisions shall have effect on or after the date on which the Convention enters into force.

## Article 30

## TERMINATION

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

a) in respect of taxes withheld at source, to income derived on or after 1 January of the calendar year next following the year in which the notice is given;

b) in respect of other taxes on income, and taxes on capital, to taxes chargeable for any taxable year beginning on or after 1 January of the calendar year next following the year in which the notice is given.

IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed this Convention.

DONE in duplicate at Tirana this 27<sup>th</sup> day of February 2008, in the Slovenian, Albanian and English languages, all texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the Government of  
the Republic of Slovenia:  
**Alain Brian Bergant (s)**

For the Council of Ministers  
of the Republic of Albania:  
**Ridvan Bode (s)**

Državni zbor  
Republike Slovenije  
**dr. Pavel Gantar I.r.**  
Predsednik

- 29. Uredba o ratifikaciji Sporazuma med Ministrstvom za gospodarstvo Republike Slovenije in Organizacijo za gospodarsko sodelovanje in razvoj o denarnem prispevku za program Investment Compact za Jugovzhodno Evropo za leti 2007 in 2008**

Na podlagi petega odstavka 75. člena Zakona o zunanjih zadevah (Uradni list RS, št. 113/03 – uradno prečiščeno besedilo, 20/06 – ZNOMCMO in 76/08) izdaja Vlada Republike Slovenije

### U R E D B O

#### **O RATIFIKACIJI SPORAZUMA MED MINISTRSTVOM ZA GOSPODARSTVO REPUBLIKE SLOVENIJE IN ORGANIZACIJO ZA GOSPODARSKO SODELOVANJE IN RAZVOJ O DENARNEM PRISPEVKU ZA PROGRAM INVESTMENT COMPACT ZA JUGOVZHODNO EVROPO ZA LETI 2007 IN 2008**

##### 1. člen

Ratificira se Sporazum med Ministrstvom za gospodarstvo Republike Slovenije in Organizacijo za gospodarsko sodelovanje in razvoj o denarnem prispevku za program Investment Compact za Jugovzhodno Evropo za leti 2007 in 2008, sklenjen v Parizu 30. juliju 2007.

##### 2. člen

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



THE REPUBLIC OF SLOVENIA  
Andrej Vizjak, M.Sc.  
Minister of the Economy

Mr. Anthony O'Sullivan  
Head, Investment Compact for  
South East Europe  
OECD  
2 rue André Pascal  
75775 Paris Cedex 16, France  
511-612007-71

Dear Mr. O'Sullivan,

I have the pleasure to confirm that the Ministry of Economy of Slovenia will contribute € 345,000 EUR to the Investment Compact Programme 2007-2008.

The Ministry of Economy of Slovenia and the Organisation for Economic Co-operation and Development (the OECD) have agreed as follows:

1. The OECD, acting through the Investment Compact for South East Europe, within the Directorate for Financial and Enterprise Affairs, will undertake the work specified in the Programme of Work and Budget for 2007-2008 (PWB 2007-2008) and the Ministry of Economy of Slovenia agrees to finance this programme for a total amount of € 345,000 EUR over a period of two years, 2007 and 2008.
2. The contribution will be paid in two instalments. The first instalment of € 160,000 EUR will be paid upon signature of this agreement and receipt of the corresponding invoice from the OECD. The second instalment of € 185,000 EUR will be paid in January 2008 upon receipt of the corresponding invoice from the OECD.
3. The grant will be administered according to the Financial Rules and Regulations of the OECD which provide for the charging of an administrative overhead, currently set at 4.5% of the amount offered, and according to other OECD applicable procedures and policies. The expenditures will be recorded in the accounts of the OECD and will be subject to audit in accordance with the OECD's standard audit procedures.

4. The results of the project, in whatever form, shall be the sole property of the OECD.

5. Reporting:

In the interest of harmonisation, substantive reporting requirements will be deemed to be met by the final report on activity of the Investment Compact on progress of implementation of the programme in 2007-2008. The Ministry of Economy of Slovenia agrees that financial reporting requirements are met by a final expenditure report for this contribution sent by the OECD upon completion of the PWB 2007-2008 period.

6. Mutually agreed supplements can be made to this grant agreement in the form of an exchange of letters between the OECD and Ministry of Economy of Slovenia.

7. Unspent balances at the end of the PWB 2007-2008 period will be available for expenditure on the same work area assuming that there is a continuation of the work. Uncommitted funds given for work that will be discontinued shall be refunded to the donor, unless otherwise agreed.

8. The Investment Compact for South East Europe will inform the Ministry of Economy of Slovenia of any significant changes to the programme of work referred to in this agreement.

9. Any dispute, controversy or claim arising out of or relating to the interpretation, application or performance of this agreement, including its existence, validity or termination, shall be settled by final and binding arbitration in accordance with the Permanent Court of Arbitration Optional Rules for Arbitration involving International Organizations and States, as in effect on the date of this agreement. The number of arbitrators shall be one. The arbitrator shall be chosen by agreement between the OECD and the Ministry of Economy of Slovenia, or failing such agreement within three months following the request for arbitration, the arbitrator shall be appointed in accordance with the aforementioned Rules at the request of either Party. The arbitration shall take place in Paris, France and all proceedings and submissions shall be in the English language.

10. This Agreement shall enter into force 30 days after its signature and shall be applied provisionally from the date of its signature.

Signed by:

Minister of Economy of Slovenia

Date: 12. 6. 2007

For the Organisation for Economic Co-operation and Development (OECD)

Carolyn Ervin  
Director  
Directorate for Financial and Enterprise Affairs

Date: June 25, 2007

Anthony Hutton Patrick van Haute  
Executive Director  
Executive Directorate

  
P. N. Saucier  
HEAD OF FINANCE SERVICE

Date: 30/07/2007



## REPUBLIKA SLOVENIJA

Mag. Andrej Vizjak  
minister za gospodarstvo

Gospod Anthony O'Sullivan  
vodja Investment Compacta za  
jugovzhodno Evropo  
OECD  
2 rue Andre Pascal  
75775 Paris Cedex 16, Francija

Spoštovani gospod O'Sullivan,

z zadovoljstvom potrjujem, da bo Ministrstvo za gospodarstvo Slovenije prispevalo 345.000 EUR za program Investment Compact 2007–2008.

Ministrstvo za gospodarstvo Slovenije in Organizacija za gospodarsko sodelovanje in razvoj (OECD) sta se sporazumela o naslednjem:

1. OECD bo prek Investment Compacta za jugovzhodno Evropo v okviru Direktorata za finance in podjetništvo opravil delo, določeno v delovnem programu in proračunu za obdobje 2007–2008 (PWB 2007–2008), Ministrstvo za gospodarstvo Slovenije pa soglaša, da bo financiralo ta program v skupnem znesku 345.000 EUR v dveh letih, 2007 in 2008.
2. Prispevek bo izplačan v dveh obrokih. Prvi obrok v znesku 160.000 EUR bo izplačan po podpisu tega sporazuma in prejemu ustreznegračuna od OECD. Drugi obrok v znesku 185.000 EUR bo izplačan januarja 2008 po prejemu ustreznegračuna od OECD.
3. Sredstva bodo dodeljena v skladu s Finančnimi pravili in predpisi OECD, ki predvidevajo zaračunavanje splošnih upravnih stroškov, ki trenutno znašajo 4,5 % ponujenega zneska, ter v skladu z drugimi veljavnimi postopki in usmeritvami OECD. Stroški bodo evidentirani v računih OECD in bodo predmet revizije v skladu s standardnimi revizijskimi postopki OECD.
4. Rezultati projekta v kakršni koli obliki so izključna lastnina OECD.
5. Poročanje:  
Zaradi usklajevanja se šteje, da končno poročilo o dejavnosti Investment Compacta za izboljšanje izvajanja programa v obdobju 2007–2008 ustreza vsebinskim zahtevam poročanja. Ministrstvo za gospodarstvo Slovenije soglaša, da končno poročilo o izdatkih za ta prispevek, ki ga OECD pošlje po končanem PWB 2007–2008, izpoljuje zahteve o finančnih poročilih.
6. Ta sporazum o dodelitvi sredstev se lahko na podlagi medsebojnega dogovora dopolni z izmenjavo pisem med OECD in Ministrstvom za gospodarstvo Slovenije.

7. Neporabljeni saldo na koncu obdobja PWB 2007–2008 bo mogoče porabiti na istem delovnem področju ob predpostavki, da se bo delo nadaljevalo. Nenamenska sredstva, porabljena za delo, ki bo prekinjeno, se povrnejo donatorju, če ni dogovorjeno drugače.
8. Investment Compact za jugovzhodno Evropo bo obvestil Ministrstvo za gospodarstvo Slovenije o vseh pomembnih spremembah programa dela iz tega sporazuma.
9. Vsak spor, nesoglasje ali zahtevek, ki izhaja iz razlage, uporabe ali izvajanja tega sporazuma, vključno z njegovim obstojem, veljavnostjo ali prenehanjem, ali se nanaša na to, se reši s pravnomočno in zavezujočo arbitražo v skladu z neobveznimi pravili Stalnega arbitražnega sodišča za arbitražo za mednarodne organizacije in države, ki veljajo na dan sklenitve tega sporazuma. Arbiter je eden. Sporazumno ga izbereta OECD in Ministrstvo za gospodarstvo Slovenije, oziroma če se v treh mesecih po zahtevi za arbitražo o tem ne sporazumeta, se imenuje v skladu z omenjenimi pravili na zahtevo ene od strani. Arbitraža poteka v Parizu, Francija, vsi postopki in predložena dokumentacija pa morajo biti v angleškem jeziku.
10. Ta sporazum začne veljati 30 dni po podpisu in se začasno uporablja od datuma podpisa.

Andrej Vizjak  
Minister za gospodarstvo Republike Slovenije

Datum: 12. 6. 2007

Za Organizacijo za gospodarsko sodelovanje in razvoj (OECD)

Carolyn Ervin  
direktorica  
Direktorat za finance in podjetništvo

Datum: 25. 6. 2007

Patrick van Haute  
izvršilni direktor  
Izvršilni direktorat

p. p. Normand Saucier  
vodja Finančne službe

Datum: 30. 7. 2007

3. člen

Za izvajanje sporazuma skrbi Ministrstvo za gospodarstvo.

4. člen

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

Št. 00724-15/2009  
Ljubljana, dne 2. aprila 2009  
EVA 2009-1811-0099

Vlada Republike Slovenije

Borut Pahor l.r.  
Predsednik

## Obvestila o začetku oziroma prenehanju veljavnosti mednarodnih pogodb

- 30.** Obvestilo o začetku veljavnosti Protokola iz leta 1997 o spremembji Mednarodne konvencije o preprečevanju onesnaževanja morja z ladij, 1973, kot je bila spremenjena s Protokolom iz leta 1978, ki se nanaša nanjo

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

s p o r o č a,

da je dne 3. junija 2006 začel za Republiko Slovenijo veljati Protokol iz leta 1997 o spremembji Mednarodne konvencije o preprečevanju onesnaževanja morja z ladij, 1973, kot je bila spremenjena s Protokolom iz leta 1978, ki se nanaša nanjo, sestavljen 26. septembra 1997 v Londonu in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 10/05 (Uradni list Republike Slovenije, št. 66/05).

Ljubljana, dne 25. marca 2009

Ministrstvo za zunanje zadeve  
Republike Slovenije

- 31.** Obvestilo o začetku veljavnosti Protokola o pripravljenosti, odzivanju in sodelovanju pri dogodkih onesnaženja z nevarnimi in škodljivimi snovmi, 2000

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

s p o r o č a,

da je dne 14. junija 2007 začel za Republiko Slovenijo veljati Protokol o pripravljenosti, odzivanju in sodelovanju pri dogodkih onesnaženja z nevarnimi in škodljivimi snovmi, 2000, sprejet 15. marca 2000 v Londonu in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 5/06 (Uradni list Republike Slovenije, št. 25/06).

Ljubljana, dne 25. marca 2009

Ministrstvo za zunanje zadeve  
Republike Slovenije

- 32.** Obvestilo o začetku veljavnosti Mednarodne konvencije o nadzoru škodljivih sistemov proti obraščanju na ladjah, 2001

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

s p o r o č a,

da je dne 17. septembra 2008 začela za Republiko Slovenijo veljati Mednarodna konvencija o nadzoru škodljivih sistemov proti obraščanju na ladjah, 2001, sestavljena 5. oktobra 2001 v Londonu in objavljena v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 20/06 (Uradni list Republike Slovenije, št. 114/06).

Ljubljana, dne 25. marca 2009

Ministrstvo za zunanje zadeve  
Republike Slovenije

- 33.** Obvestilo o začetku veljavnosti Mednarodne konvencije o reševanju na morju, 1989

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

s p o r o č a,

da je dne 23. decembra 2006 začela za Republiko Slovenijo veljati Mednarodna konvencija o reševanju na morju, 1989, sestavljena 28. aprila 1989 v Londonu in objavljena v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 13/05 (Uradni list Republike Slovenije, št. 73/05).

Ljubljana, dne 25. marca 2009

Ministrstvo za zunanje zadeve  
Republike Slovenije

**34. Obvestilo o začetku veljavnosti Mednarodne konvencije o civilni odgovornosti za škodo, ki jo povzroči onesnaženje z gorivom, 2001**

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

s p o r o č a,

da je dne 21. novembra 2008 začela za Republiko Slovenijo veljati Mednarodna konvencija o civilni odgovornosti za škodo, ki jo povzroči onesnaženje z gorivom, 2001, sklenjena 23. marca 2001 v Londonu in objavljena v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 14/04 (Uradni list Republike Slovenije, št. 41/04).

Ljubljana, dne 25. marca 2009

Ministrstvo za zunanje zadeve  
Republike Slovenije

**35. Obvestilo o začetku veljavnosti Protokola iz leta 2003 k Mednarodni konvenciji o ustanovitvi mednarodnega sklada za povrnitev škode, nastale zaradi onesnaženja z nafto, 1992**

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

s p o r o č a,

da je dne 3. junija 2006 začel za Republiko Slovenijo veljati Protokol iz leta 2003 k Mednarodni konvenciji o ustanovitvi mednarodnega sklada za povrnitev škode, nastale zaradi onesnaženja z nafto, 1992, sestavljen 16. maja 2003 v Londonu in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 8/05 (Uradni list Republike Slovenije, št. 54/05).

Ljubljana, dne 25. marca 2009

Ministrstvo za zunanje zadeve  
Republike Slovenije

**36. Obvestilo o začetku veljavnosti Protokola 1996 h Konvenciji o preprečevanju onesnaženja morja z odpadnimi in drugimi snovmi, 1972**

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

s p o r o č a,

da je dne 2. aprila 2006 začel za Republiko Slovenijo veljati Protokol 1996 h Konvenciji o preprečevanju onesnaženja morja z odpadnimi in drugimi snovmi, 1972, sestavljen 7. novembra 1996 v Londonu in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 10/05 (Uradni list Republike Slovenije, št. 66/05).

Ljubljana, dne 25. marca 2009

Ministrstvo za zunanje zadeve  
Republike Slovenije

**37. Obvestilo o začetku veljavnosti Stabilizacijsko-pridružitvenega sporazuma med Evropskima skupnostma in njunimi državami članicami na eni strani ter Republiko Albanijo na drugi strani**

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

s p o r o č a,

da je 1. aprila 2009 začel veljati Stabilizacijsko-pridružitveni sporazum med Evropskima skupnostma in njunimi državami članicami na eni strani ter Republiko Albanijo na drugi strani, podpisani 12. junija 2006 v Luxembourggu in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 2/07 (Uradni list Republike Slovenije, št. 13/07).

Ljubljana, dne 3. aprila 2009

Ministrstvo za zunanje zadeve  
Republike Slovenije

## VSEBINA

<p>26. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Črnej gore o razvojnem sodelovanju (BMNRS) 933</p> <p>27. Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Kraljevino Norveško o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom (BNOIDO) 937</p> <p>28. Zakon o ratifikaciji Konvencije med Vlado Republike Slovenije in Svetom ministrov Republike Albanije o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja (BALIDO) 955</p> <p>29. Uredba o ratifikaciji Sporazuma med Ministrstvom za gospodarstvo Republike Slovenije in Organizacijo za gospodarsko sodelovanje in razvoj o denarnem prispevku za program Investment Compact za Jugovzhodno Evropo za leti 2007 in 2008 970</p>	<p><i>Obvestila o začetku oziroma prenehanju veljavnosti mednarodnih pogodb</i></p> <p>30. Obvestilo o začetku veljavnosti Protokola iz leta 1997 o spremembji Mednarodne konvencije o preprečevanju onesnaževanja morja z ladij, 1973, kot je bila spremenjena s Protokolom iz leta 1978, ki se nanaša nanjo 974</p> <p>31. Obvestilo o začetku veljavnosti Protokola o pripravljenosti, odzivanju in sodelovanju pri dogodkih onesnaženja z nevarnimi in škodljivimi snovmi, 2000 974</p> <p>32. Obvestilo o začetku veljavnosti Mednarodne konvencije o nadzoru škodljivih sistemov proti obraščanju na ladjah, 2001 974</p> <p>33. Obvestilo o začetku veljavnosti Mednarodne konvencije o reševanju na morju, 1989 974</p> <p>34. Obvestilo o začetku veljavnosti Mednarodne konvencije o civilni odgovornosti za škodo, ki jo povzroči onesnaženje z gorivom, 2001 975</p> <p>35. Obvestilo o začetku veljavnosti Protokola iz leta 2003 k Mednarodni konvenciji o ustanovitvi mednarodnega sklada za povrnitev škode, nastale zaradi onesnaženja z nafto, 1992 975</p> <p>36. Obvestilo o začetku veljavnosti Protokola 1996 h Konvenciji o preprečevanju onesnaženja morja z odpadnimi in drugimi snovmi, 1972 975</p> <p>37. Obvestilo o začetku veljavnosti Stabilizacijsko-pridružitvenega sporazuma med Evropskima skupnostma in njunimi državami članicami na eni strani ter Republiko Albanijo na drugi strani 975</p>
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