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Leto XXI

16. Zakon o ratifikaciji Sporazuma o ustanovitvi Mednarodne akademije za boj proti korupciji kot mednarodne organizacije (MMABPK)

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

U K A Z

o razglasitvi Zakona o ratifikaciji Sporazuma o ustanovitvi Mednarodne akademije za boj proti korupciji kot mednarodne organizacije (MMABPK)

Razglasjam Zakon o ratifikaciji Sporazuma o ustanovitvi Mednarodne akademije za boj proti korupciji kot mednarodne organizacije (MMABPK), ki ga je sprejel Državni zbor Republike Slovenije na seji 7. marca 2011.

Št. 003-02-3/2011-18
Ljubljana, dne 15. marca 2011

dr. Danilo Türk l.r.
Predsednik
Republike Slovenije

Z A K O N

O RATIFIKACIJI SPORAZUMA O USTANOVITVI MEDNARODNE AKADEMIJE ZA BOJ PROTI KORUPCIJI KOT MEDNARODNE ORGANIZACIJE (MMABPK)

1. člen

Ratificira se Sporazum o ustanovitvi Mednarodne akademije za boj proti korupciji kot mednarodne organizacije, sestavljen na Dunaju 2. septembra 2010.

2. člen

Besedilo sporazuma se v izvirniku v angleškem jeziku ter v prevodu v slovenskem jeziku glasi:

A G R E E M E N T

FOR THE ESTABLISHMENT OF THE INTERNATIONAL ANTI-CORRUPTION ACADEMY AS AN INTERNATIONAL ORGANIZATION

THE PARTIES,
NOTING the important contributions in the fight against corruption of the United Nations Office on Drugs and Crime (UNODC), as the guardian of the United Nations Convention against Corruption (UNCAC);

ACKNOWLEDGING the preparations made at the international level and in particular the substantial efforts of the Republic of Austria in close cooperation with UNODC as well as of the other founding Parties in establishing the International Anti-Corruption Academy, IACA, (hereinafter referred to as "the Academy") and their strong support for the Academy;

NOTING the long-standing efforts and the continued support of the International Criminal Police Organization (INTERPOL) to design and develop initiatives to prevent and fight corruption worldwide;

NOTING the considerable support of the European Anti-Fraud Office (OLAF) and other participants in this common endeavor;

S P O R A Z U M

O USTANOVITVI MEDNARODNE AKADEMIJE ZA BOJ PROTI KORUPCIJI KOT MEDNARODNE ORGANIZACIJE

POGODBENICE SO SE

OB UPOŠTEVANJU prispevka Urada Združenih narodov za droge in kriminal (UNODC) v boju proti korupciji v vlogi varuha Konvencije Združenih narodov proti korupciji (UNCAC),

OB PRIZNAVANJU priprav na mednarodni ravni, zlasti prizadevanj Republike Avstrije v tesnem sodelovanju z UNODC in drugih ustanovnih pogodbenic za ustanovitev Mednarodne akademije za boj proti korupciji (IACA, v nadaljnjem besedilu: akademija) ter njihove odločne podpore akademiji,

OB UPOŠTEVANJU dolgotrajnih prizadevanj in podpore Mednarodne organizacije kriminalistične policije (INTERPOL) pri oblikovanju in razvoju pobud za preprečevanje korupcije v svetu in boja proti njej,

OB UPOŠTEVANJU podpore Evropskega urada za boj proti goljufijam (OLAF) in drugih sodelujočih,

EMPHASIZING the global and inclusive nature of this initiative and the importance of striving for geographical diversity;

RECOGNIZING the importance of collaboration in joint efforts at the global and regional levels in support of UNCAC and other relevant international instruments;

SHARING common goals with regard to the delivery of technical assistance and capacity building as key instruments in the fight against corruption;

NOTING that anti-corruption education, professional training and research are important components of such assistance and capacity building;

WISHING to enhance their common goals by the establishment of the Academy on the basis of a multilateral agreement open to Member States of the United Nations and intergovernmental organizations (hereinafter referred to as "International Organizations") and inviting them to join forces and to become Parties to this Agreement;

RESPONDING to the invitation of the Republic of Austria to host the Academy in Laxenburg near Vienna;

HAVE AGREED as follows:

ARTICLE I

Establishment and Status

1. There is hereby established the Academy as an International Organization.
2. The Academy shall possess full international legal personality.
3. The Academy shall *inter alia* have the legal capacity:
 - (a) to contract;
 - (b) to acquire and dispose of immovable and movable property;
 - (c) to institute and respond to legal proceedings;
 - (d) to take such other action as may be necessary for the fulfillment of its purpose and activities.
4. The Academy shall operate in accordance with this Agreement.

ARTICLE II

Purpose and Activities

1. The purpose of the Academy shall be to promote effective and efficient prevention and combating of corruption by
 - (a) providing anti-corruption education and professional training;
 - (b) undertaking and facilitating research into all aspects of corruption;
 - (c) providing other relevant forms of technical assistance in the fight against corruption;
 - (d) fostering international cooperation and networking in the fight against corruption.
2. The activities of the Academy shall observe the principle of academic freedom, meet highest academic and professional standards and address the phenomenon of corruption in a comprehensive and inter-disciplinary way, taking due account of cultural diversity, gender equality and recent developments in the field of corruption at the global and regional levels.

ARTICLE III

Seat

1. The seat of the Academy shall be located in Laxenburg, Austria, under such terms and conditions as agreed between the Academy and the Republic of Austria.

2. The Academy may establish facilities in other locations as required to support its activities.

OB POUDARJANJU globalnega in vključujočega značaja te pobude ter prizadevanj za široko geografsko zastopanost,

OB ZAVEDANJU pomembnosti sodelovanja v skupnih prizadevanjih na globalni in regionalni ravni pri uresničevanju UNCAC in drugih mednarodnih dokumentov s področja boja proti korupciji,

SKLADNO s skupnim namenom zagotoviti tehnično pomoč in zmogljivosti, ki so ključna sredstva v boju proti korupciji,

OB UPOŠTEVANJU, da so izobraževanje, poklicno usposabljanje in raziskovanje za boj proti korupciji pomemben del take pomoči in zagotavljanja zmogljivosti,

V ŽELJI okrepliti svoj skupni namen z ustanovitvijo akademije na podlagi večstranskega sporazuma, odprtega za države članice Organizacije združenih narodov in medvladne organizacije (v nadalnjem besedilu: mednarodne organizacije), ter jih povabiti, da združijo moči in postanejo njegove pogodbenice,

OB SPREJETJU predloga Republike Avstrije, da gosti akademijo v mestu Laxenburg v bližini Dunaja,

SPORAZUMELE:

1. člen

Ustanovitev in status

1. Ustanovi se akademija, ki je mednarodna organizacija.
2. Akademija je subjekt mednarodnega prava.
3. Akademija ima med drugim pravno sposobnost:
 - a) sklepati pogodbe,
 - b) pridobivati in prodajati nepremične in premičnine,
 - c) začeti pravne postopke in nastopati pred sodiščem,
 - d) izvajati druge ukrepe, potrebne za uresničevanje svojega namena in dejavnosti.
4. Akademija deluje v skladu s tem sporazumom.

2. člen

Namen in dejavnosti

1. Namen akademije je prispevati k uspešnemu in učinkovitemu preprečevanju korupcije in boju proti njej, tako da:
 - a) zagotavlja izobraževanje in poklicno usposabljanje za boj proti korupciji,
 - b) uvaja in spodbuja raziskave o vseh vidikih korupcije,
 - c) zagotavlja druge ustrezne oblike tehnične pomoči v boju proti korupciji,
 - d) spodbuja mednarodno sodelovanje in povezovanje v boju proti korupciji.
2. Akademija pri svojih dejavnostih upošteva načelo akademiske svobode, izpolnjuje najvišje akademske in strokovne standarde ter obravnava pojav korupcije na celovit in interdisciplinaren način z upoštevanjem kulturne raznolikosti, enakosti spolov ter najnovnejših spoznanj o korupciji na globalni in regionalni ravni.

3. člen

Sedež

1. Akademija ima sedež v Laxenburgu v Avstriji pod pogoji, dogovorjenimi med akademijo in Republiko Avstrijo.

2. Akademija lahko za izvajanje svojih dejavnosti po potrebi ustanovi enote tudi druge.

ARTICLE IV**Organs**

The Academy shall have

- (a) an Assembly of Parties, hereinafter referred to as "the Assembly";
- (b) a Board of Governors, hereinafter referred to as "the Board";
- (c) an International Senior Advisory Board;
- (d) an International Academic Advisory Board;
- (e) a Dean.

ARTICLE V**Assembly of Parties**

1. The Assembly shall serve as a forum for the Parties to this Agreement to consult on the overall policy of the Academy and on other matters of interest under this Agreement.

2. The Assembly shall consist of representatives of the Parties. Each Party shall appoint a representative to act as a member of the Assembly. Each member of the Assembly shall have one vote.

3. In particular, the Assembly shall:

- (a) Adopt recommendations relating to the Academy's policies and management for consideration by the Board;
- (b) Adopt the work programme and budget of the Academy as proposed by the Board;
- (c) Engage in fund-raising activities for the Academy in accordance with Article XI;
- (d) Elect the members of the Board in accordance with Article VI;
- (e) Decide on the removal of members of the Board by a two-thirds majority;
- (f) Review the progress of activities of the Academy on the basis of, *inter alia*, reports by the Board;
- (g) Approve international agreements;
- (h) Approve the establishment of facilities in other locations.

4. The Assembly shall meet at least once a year and shall take its decisions by simple majority unless otherwise provided by this Agreement. The Assembly shall adopt its rules of procedure and shall elect its officers, including its President and two Vice-Presidents. The members of the Board and the Dean may participate in the meetings of the Assembly without the right to vote.

ARTICLE VI**Board of Governors**

1. The Academy shall be governed by a Board consisting of eleven members in total. Nine members shall be elected by the Assembly taking due account of their qualifications and experience as well as the principle of equitable geographical distribution. In addition, UNODC and the Republic of Austria are each entitled to appoint one member. The members of the Board shall serve in their individual capacity for a term of six years and shall be eligible for reelection/re-appointment for not more than one additional term. At the first election five members shall be elected for a period of only three years.

2. In particular, the Board shall:

- (a) Decide on the strategy, policies and guidelines for the activities of the Academy;
- (b) Adopt the rules governing the operation of the Academy, including financial regulations and staff rules;
- (c) Appoint the Dean for a renewable period of four years, evaluate his or her activities and terminate, if necessary, the appointment of the Dean;
- (d) Establish, where appropriate, advisory boards and elect their members;

4. člen**Organi**

Akademija ima:

- a) skupščino pogodbenic (v nadalnjem besedilu: skupščina),
- b) svet guvernerjev (v nadalnjem besedilu: svet),
- c) mednarodni visoki svetovalni odbor,
- d) mednarodni akademski svetovalni odbor,
- e) dekana.

5. člen**Skupščina pogodbenic**

1. Skupščina pogodbenic je forum pogodbenic za posvetovanje o splošnih usmeritvah akademije in drugih zadevah iz tega sporazuma.

2. Skupščino sestavljajo predstavniki pogodbenic. Vsaka od njih imenuje svojega člana skupščine. Vsak član ima en glas.

3. Skupščina predvsem:

- a) sprejema priporočila o usmeritvah in upravljanju akademije, ki jih predloži v obravnavo svetu,
- b) sprejema program dela in proračun akademije, ki ju predlaže svet,
- c) sodeluje pri zbiranju sredstev za akademijo v skladu z 11. členom,
- d) voli člane sveta v skladu s 6. členom,
- e) odloča o razrešitvi članov sveta z dvetretjinsko večino,
- f) ocenjuje napredok pri dejavnostih akademije, med drugim na podlagi poročil sveta,
- g) odobri mednarodne sporazume,
- h) odobri ustanovitev enot drugje.

4. Skupščina se sestane vsaj enkrat letno in odloča z navadno večino, če sporazum ne določa drugače. Skupščina sprejme svoj poslovnik, izvoli svoje funkcionarje, med njimi predsednika in dva podpredsednika. Člani sveta in dekan se lahko udeležujejo zasedanj skupščine brez pravice glasovanja.

6. člen**Svet guvernerjev**

1. Akademijo vodi svet, sestavljen iz enajstih članov. Devet jih izvoli skupščina, ob upoštevanju njihove strokovne usposobljenosti in izkušenj ter načela pravične geografske zastopanosti. UNODC in Republika Avstrija imata pravico imenovati vsak enega člana. Člani sveta so imenovani za šest let in so lahko znova izvoljeni ali imenovani le za en mandat. Na prvih volitvah je pet članov izvoljenih le za tri leta.

2. Svet predvsem:

- a) odloča o strategiji, usmeritvah in priporočilih za delovanje akademije,
- b) sprejema pravila za delovanje akademije, skupaj s finančnimi in kadrovskimi pravilniki,
- c) imenuje dekana za štiri leta z možnostjo ponovnega imenovanja, ocenjuje njegovo delo in ga po potrebi razreši,
- d) kadar je to potrebno, ustanovi svetovalne odbore in voli njihove člane,

- (e) Elect the members of the International Senior Advisory Board and the International Academic Advisory Board, taking due account of their professional qualifications and experience, the principle of equitable geographical distribution as well as gender equality;
- (f) Submit the work programme and budget of the Academy to the Assembly for adoption;
- (g) Appoint the independent external auditor;
- (h) Approve the annual audited statement of the Academy's accounts;
- (i) Report to the Assembly on the progress of the activities of the Academy;
- (j) Consider the recommendations of the Assembly relating to the Academy's policies and management;
- (k) Adopt strategies and guidelines for ensuring the financial resources of the Academy and assist the Dean's efforts to that effect;
- (l) Determine the conditions of admission of participants in the Academy's academic activities;
- (m) Approve the establishment of cooperative relationships in accordance with Article XIII;
- (n) Submit international agreements to the Assembly for approval;
- (o) Evaluate the activities of the Academy on the basis of reports by the Dean and make recommendations concerning these activities.

3. The Board shall meet at least once a year at the seat of the Academy and shall take its decisions by simple majority unless otherwise provided by this Agreement. Each member shall have one vote. The Board shall adopt its rules of procedure, shall elect its officers, including its Chairperson and Vice-Chairperson, and may establish committees as deemed necessary for the efficient functioning of the Academy.

ARTICLE VII

International Senior Advisory Board

1. The Board shall be advised by an International Senior Advisory Board (ISAB) consisting of up to fifteen members who shall be eminent personalities with outstanding credentials from a wide variety of backgrounds of importance for the activities of the Academy.

2. The function of the International Senior Advisory Board shall be to reflect on the activities of the Academy and to offer observations and advice on how the highest standards with regard to the purpose of the Academy can be met and maintained.

3. The members of the International Senior Advisory Board shall serve in their individual capacity for a term of six years and shall be eligible for re-election. At the first election seven members shall be elected for a period of only three years.

4. The International Senior Advisory Board shall meet at least once a year and shall take its decisions by simple majority. Each member shall have one vote. The International Senior Advisory Board shall adopt its rules of procedure and shall elect its officers, including its Chairperson and Vice-Chairperson.

5. The International Senior Advisory Board may recommend to the Board persons who fulfil the criteria of paragraph 1 for election to the International Senior Advisory Board.

ARTICLE VIII

International Academic Advisory Board

1. The Board shall be advised in matters related to education, training and research by an International Academic Advisory Board (IAAB) consisting of up to fifteen members who shall be eminent academic personalities or experts of highest qualifications in the fields of anticorruption practice, training and research and/or criminal justice and law enforcement related to anti-corruption as well as other fields of importance for the activities of the Academy.

e) voli člane mednarodnega visokega svetovalnega odbora in mednarodnega akademskega svetovalnega odbora, ob upoštevanju njihove strokovne usposobljenosti in izkušenj, načela pravične geografske zastopanosti in enakosti med spoloma,

f) predloži skupščini v sprejetje program dela in proračun akademije,

g) imenuje neodvisnega zunanjega revizorja,

h) potrjuje revidirano letno računovodsko poročilo akademije,

i) poroča skupščini o napredku pri dejavnostih akademije,

j) obravnava priporočila skupščine glede usmeritev in upravljanja akademije,

k) sprejema strategije in priporočila za zagotavljanje finančnih sredstev akademije ter pomaga dekanu pri tovrstnih prizadevanjih,

l) določa pogoje za vključevanje v akademske dejavnosti,

m) odobri sodelovanje v skladu s 13. členom,

n) predlaga mednarodne sporazume v odobritev skupščini,

o) ocenjuje dejavnosti akademije na podlagi poročil dekanina in daje ustrezna priporočila.

3. Svet se sestane vsaj enkrat letno na sedežu akademije in odloča z navadno večino, če sporazum ne določa drugače. Vsak član ima en glas. Svet sprejme svoj poslovnik, izvoli svoje funkcionarje, med njimi predsednika in podpredsednika, in lahko ustanovi odbore, če je to potrebno za učinkovito delovanje akademije.

7. člen

Mednarodni visoki svetovalni odbor

1. Svetu svetuje mednarodni visoki svetovalni odbor, ki ga sestavlja petnajst članov, uglednih osebnosti z odličnimi priporočili iz različnih okolij, pomembnih za dejavnosti akademije.

2. Naloga mednarodnega visokega svetovalnega odbora je presoja dejavnosti akademije ter dajanje mnenj in nasvetov o tem, kako naj ta dosega in ohranja najvišje standarde delovanja.

3. Vsak član mednarodnega visokega svetovalnega odbora je izvoljen za šest let z možnostjo ponovne izvolitve. Na prvih volitvah je sedem članov izvoljenih samo za tri leta.

4. Mednarodni visoki svetovalni odbor se sestane vsaj enkrat letno in odloča z navadno večino. Vsak član ima en glas. Mednarodni visoki svetovalni odbor sprejme svoj poslovnik in izvoli svoje funkcionarje, med njimi predsednika in podpredsednika.

5. Mednarodni visoki svetovalni odbor lahko svetu predлага posamezni, ki izpolnjujejo pogoje iz prvega odstavka, v izvolitev v mednarodni visoki svetovalni odbor.

8. člen

Mednarodni akademski svetovalni odbor

1. Akademiji pri izobraževanju, usposabljanju in raziskavah pomaga mednarodni akademski svetovalni odbor, sestavljen iz največ petnajstih članov, uglednih akademikov ali visoko usposobljenih strokovnjakov z izkušnjami iz prakse, izobraževanja in raziskav s področja boja proti korupciji ali kazenskega pravosodja ter odkrivanja in pregona kaznivih dejanj, povezanih s korupcijo, ali drugih področij, pomembnih za delovanje akademije.

2. The members of the International Academic Advisory Board shall serve in their individual capacity for a term of six years and shall be eligible for re-election. At the first election seven members shall be elected for a period of only three years.

3. The International Academic Advisory Board shall meet at least once a year and shall take its decisions by simple majority. Each member shall have one vote. The Academic Advisory Board shall adopt its rules of procedure and shall elect its officers, including its Chairperson and Vice-Chairperson.

4. The International Academic Advisory Board may recommend to the Board persons who fulfil the criteria of paragraph 1 for election to the International Academic Advisory Board.

ARTICLE IX

Dean

1. The Dean shall be responsible for day-to-day management of the Academy and its substantive programme. The Dean shall report to and be accountable to the Board.

2. In particular, the Dean shall:

(a) Represent the Academy externally;

(b) Ensure the proper administration of the Academy, including human resources and financial management;

(c) Prepare the work programme and budget of the Academy for consideration by the Board and adoption by the Assembly. The work programme shall include research priorities, training activities, curricula and tool development;

(d) Implement the work programme and budget;

(e) Submit to the Board annual and ad hoc reports on the activities of the Academy including an annual audited statement of the Academy's accounts;

(f) Propose the establishment of cooperative relationships in accordance with Article XIII for approval by the Board;

(g) Coordinate the work of the Academy with the work of the Parties to this Agreement and other international and national institutions, agencies and networks as relevant taking into account the relevant recommendations and guidelines of the Assembly and the Board as well as advice from the International Senior Advisory Board and the International Academic Advisory Board;

(h) Enter into contracts and arrangements on behalf of the Academy and negotiate international agreements for consideration by the Board and approval by the Assembly;

(i) Actively seek appropriate funding for the Academy and accept voluntary contributions on behalf of the Academy in accordance with the relevant Board strategies and guidelines as well as the financial regulations;

(j) Undertake other assignments or activities as may be determined by the Board.

ARTICLE X

Academic and Administrative Staff

1. The Academy shall strive to recruit and retain academic and administrative staff with the highest possible qualifications.

2. In order to maximize efficiency and cost-effectiveness the Academy shall develop a plan and conclude appropriate arrangements for part-time or visiting academic staff and shall encourage States, International Organizations, universities and other relevant institutions to consider supporting the staffing of the Academy, including by secondment of staff.

ARTICLE XI

Financing of the Academy

1. Notwithstanding the long-term goal to make the Academy self-sustainable, the resources of the Academy include the following:

(a) voluntary contributions by the Parties to this Agreement;

(b) voluntary contributions from the private sector and other donors;

2. Vsak član mednarodnega akademskega svetovalnega odbora je izvoljen za šest let z možnostjo ponovne izvolitve. Na prvih volitvah je sedem članov izvoljenih samo za tri leta.

3. Mednarodni akademski svetovalni odbor se sestane vsaj enkrat letno in odloča z navadno večino. Vsak član ima en glas. Mednarodni akademski svetovalni odbor sprejme svoj poslovnik in izvoli svoje funkcionarje, med njimi predsednika in podpredsednika.

4. Mednarodni akademski svetovalni odbor lahko predlaže svetu posameznike, ki izpolnjujejo pogoje iz prvega odstavka, v izvolitev v mednarodni akademski svetovalni odbor.

9. člen

Dekan

1. Dekan je odgovoren za vodenje akademije in izvajanje programa. Dekan poroča svetu in mu je odgovoren.

2. Dekan predvsem:

a) zastopa akademijo v javnosti;

b) skrbi za upravljanje akademije, skupaj s kadrovskim in finančnim poslovanjem;

c) pripravi program dela in proračun akademije, ki ju obravnava svet in sprejme skupščina. Program dela vključuje prednostne raziskovalne dejavnosti, usposabljanje, oblikovanje študijskih programov in učnih sredstev;

d) izvaja program dela in proračun;

e) predloži svetu letna in po potrebi vmesna poročila o dejavnostih akademije, skupaj z revidiranim letnim računovodskim poročilom;

f) predlaže svetu v odobritev sodelovanje v skladu s 13. členom;

g) usklajuje delo akademije z delom pogodbenic ter drugih ustreznih mednarodnih in državnih ustanov, agencij in mrež v skladu z navodili skupščine in sveta ter mednarodnega visokega svetovalnega odbora in mednarodnega akademskega svetovalnega odbora;

h) sklepa pogodbe in dogovore v imenu akademije ter se pogaja o mednarodnih sporazumih, predloženih v obravnavo svetu in v odobritev skupščini;

i) pridobiva ustrezena finančna sredstva za akademijo in sprejema prostovoljne prispevke zanjo v skladu z ustreznimi strategijami in priporočili sveta ter finančnimi predpisi;

j) opravlja druge naloge ali dejavnosti, ki jih določi svet.

10. člen

Akademsko in administrativno osebje

1. Akademija si prizadeva zaposliti in obdržati čim bolj strokovno usposobljeno akademsko in administrativno osebje.

2. Akademija oblikuje načrt za povečanje učinkovitosti delovanja in stroškovne učinkovitosti ter sklene dogovore s honorarnim ali gostujučim akademskim osebjem ter spodbuja države, mednarodne organizacije, univerze in druge ustreerne ustanove, naj prispevajo k zagotavljanju kadrov za akademijo, tudi z napotitvijo svojega osebja.

11. člen

Financiranje akademije

1. Ob dolgoročnem cilju finančne neodvisnosti akademije jenja sredstva vključujejo:

a) prostovoljne prispevke pogodbenic,

b) prostovoljne prispevke zasebnega sektorja in drugih donatorjev,

(c) tuition fees, training workshop and technical assistance fees, publication and other service revenue;

(d) income accruing from such contributions, fees, revenue and other income including from trusts and endowments.

2. The fiscal year of the Academy shall be from 1 January to 31 December.

3. The accounts of the Academy shall, in accordance with the financial regulations adopted by the Board in accordance with Article VI paragraph 2 subparagraph b, be subject to an annual independent external audit which shall meet the highest standards of transparency, accountability and legitimacy.

4. The Parties to this Agreement are encouraged to engage in fund-raising activities for the Academy, including through organizing joint donor conferences.

ARTICLE XII

Consultation and Exchange of Information

1. The Parties to this Agreement shall keep each other informed of and consult on matters of interest concerning their cooperation under this Agreement, either at meetings of the Assembly or at other times as appropriate.

2. Consultation and exchange of information and documents under this Article shall be done in accordance with each Party's applicable rules concerning disclosure of information and subject to arrangements, which the Parties may decide to conclude for the purposes of safeguarding the confidentiality, restricted character and security of the information exchanged. Any such arrangements shall continue to apply even after the termination of this Agreement and, with regard to a particular Party, even after that Party's withdrawal from this Agreement.

ARTICLE XIII

Cooperative Relationships

The Academy may establish cooperative relationships with States, other International Organizations as well as public or private entities which can contribute to the Academy's work.

ARTICLE XIV

Privileges and Immunities

1. The Academy, the members of the Assembly, the members of the Board, the members of the International Senior Advisory Board and of the International Academic Advisory Board, the Dean, the staff and experts shall enjoy such privileges and immunities as agreed between the Academy and the Republic of Austria.

2. The Academy may conclude agreements with other States in order to secure appropriate privileges and immunities.

ARTICLE XV

Liability

The Parties to this Agreement shall not be responsible, individually or collectively, for any debts, liabilities, or other obligations of the Academy; a statement to this effect shall be included in each of the agreements concluded by the Academy under Article XIV.

ARTICLE XVI

Amendments

This Agreement may be amended only with the consent of all Parties to this Agreement. Notification of such consent shall be made in writing to the Depositary. Any amendment shall come into force upon receipt by the Depositary of the notification of all Parties to this Agreement, or at such other date as the Parties may agree.

c) šolnine, plačila za usposabljanja in tehnično pomoč, prihodke iz založniške in drugih dejavnosti,

d) dohodek od teh prispevkov, plačil in prihodkov ter druge dohodke, tudi iz skladov in zapuščin.

2. Proračunsko leto akademije traja od 1. januarja do 31. decembra.

3. Skladno s pravili finančnega poslovanja, ki jih sprejme svet na podlagi točke b) drugega odstavka 6. člena, računovodske izkaze akademije letno pregleda neodvisni zunanjí revizor, ki izpoljuje najvišja merila transparentnosti, odgovornosti in zakonitosti.

4. Pogodbenice se spodbujajo k sodelovanju pri zbiranju sredstev za dejavnosti akademije, skupaj s prirejanjem donatorskih konferenc.

12. člen

Posvetovanje in izmenjava informacij

1. Pogodbenice se medsebojno obveščajo in posvetujejo o zadevah, povezanih s sodelovanjem po tem sporazumu, na zasedanjih skupščine ali ob drugih priložnostih.

2. Posvetovanje in izmenjava informacij ter dokumentov na podlagi tega člena se izvajata v skladu z veljavnimi predpisi pogodbenic o razkrivanju informacij in dogovori, ki jih te lahko sklenejo za ohranjanje zaupnosti, omejenega značaja in varnosti izmenjanih informacij. Vsak tak dogovor velja tudi po prenehanju veljavnosti sporazuma in ostaja obvezujoč tudi za pogodbenico, ki sporazum odpove.

13. člen

Sodelovanje

Akademija lahko sodeluje z državami, drugimi mednarodnimi organizacijami ter javnimi ali zasebnimi subjekti, ki lahko prispevajo k njenemu delu.

14. člen

Privilegiji in imunitete

1. Akademija, člani skupščine, sveta, mednarodnega višokega svetovalnega odbora in mednarodnega akademskega svetovalnega odbora, dekan, osebje in strokovnjaki uživajo privilegije in imunitete, o katerih se dogovorita akademija in Republika Avstrija.

2. Za zagotovitev ustreznih privilegijev in imunitet lahko akademija sklene sporazume tudi z drugimi državami.

15. člen

Odgovornost

Pogodbenice niso ne posamič in ne skupinsko odgovorne za kakrsne koli dolgove ali druge obveznosti akademije; izjava o tem je sestavni del vsakega sporazuma, ki ga na podlagi 14. člena sklene akademija.

16. člen

Spremembe

Ta sporazum se lahko spremeni samo s soglasjem vseh pogodbenic. Pisno uradno obvestilo o tem se pošlje depozitarju. Sprememba začne veljati z dnem, ko depozitar prejme uradno obvestilo vseh pogodbenic, ali na drug dan, o katerem se pogodbenice dogovorijo.

ARTICLE XVII

Transitional Provisions

1. The Parties acknowledge the transitional arrangements for the establishment and initial operations of the Academy contained in the Memorandum concerning the Establishment of the International Anti-Corruption Academy in Laxenburg, Austria of 29 January 2010 and agree to respect them until the decision-making organs of the Academy are fully operational.

2. Any decision affecting obligations entered into for the purposes of the establishment and initial operations of the Academy or creating liability for the Partners (UNODC, the Association "Friends of the Academy" or the Republic of Austria) may only be taken unanimously by the Board.

ARTICLE XVIII

Entry into Force and Depositary

1. This Agreement shall be open for signature by Member States of the United Nations (hereinafter referred to as "States") and intergovernmental organizations (hereinafter referred to as "International Organizations") until 31 December 2010. It shall be subject to ratification, acceptance or approval.

2. States and International Organizations which have not signed this Agreement may subsequently accede thereto.

3. This Agreement shall enter into force sixty days after the date of deposit of the instruments of ratification, acceptance, approval or accession by three States or International Organizations.

4. For every State or International Organization which ratifies, accepts, approves or accedes to this Agreement after the date of its entry into force, this Agreement shall enter into force sixty days after the date of deposit of its instrument of ratification, acceptance, approval or accession.

5. The Federal Minister for European and International Affairs of the Republic of Austria shall be the Depositary of this Agreement.

ARTICLE XIX

Settlement of Disputes

Any dispute arising between the Academy and any Party to this Agreement or between any Parties under this Agreement concerning the interpretation or application of this Agreement or of any supplementary agreement or any question affecting the Academy or the relations of the Parties which is not settled by negotiation or other agreed mode of settlement, shall be referred for final decision to a tribunal of three arbitrators: one to be chosen by each party to the dispute, and the third, who shall be chairman of the tribunal, to be chosen by the first two arbitrators. Should either party to the dispute not have chosen its arbitrator within six months following the appointment by the other party of its arbitrator or should the first two arbitrators fail to agree upon the third within six months following the appointment of the first two arbitrators, such second or third arbitrator shall be chosen by the President of the International Court of Justice at the request of either party to the dispute.

ARTICLE XX

Withdrawal

1. Any of the Parties to this Agreement may withdraw from this Agreement by written notification to the Depositary. Such withdrawal shall become effective three months after receipt of such notification by the Depositary.

2. Withdrawal from this Agreement by a Party to this Agreement shall not limit, reduce or otherwise affect its contribution, if any that has been made before the effective date of withdrawal.

17. člen

Prehodne določbe

1. Pogodbenice sprejemajo prehodno ureditev o ustanovitvi in začetku delovanja akademije iz Memoranduma o ustanovitvi mednarodne akademije za boj proti korupciji v Laxenburgu v Avstriji z dne 29. januarja 2010 in se strinjajo, da jo bodo spoštovale do končne vzpostavitev delovanja organov odločanja akademije.

2. Vsako odločitev, ki vpliva na obveznosti, povezane z ustanovitvijo in začetkom delovanja akademije, ali iz katere izhaja odgovornost partnerjev (UNODC, Združenja »Prijatelji akademije« ali Republike Avstrije), lahko sprejme le svet soglasno.

18. člen

Začetek veljavnosti in depozitar

1. Ta sporazum je na voljo za podpis državam članicam Organizacije združenih narodov (v nadaljnjem besedilu: države) in medvladnim organizacijam (v nadaljnjem besedilu: mednarodne organizacije) do 31. decembra 2010. Sporazum se ratificira, sprejme ali odobri.

2. Države in mednarodne organizacije, ki sporazuma niso podpisale, lahko k njemu pristopijo.

3. Sporazum začne veljati po preteklu šestdesetih dni od dneva deponiranja listin o ratifikaciji, sprejetju, odobritvi ali pristopu treh držav ali mednarodnih organizacij.

4. Za vsako državo ali mednarodno organizacijo, ki sporazum ratificira, sprejme ali odobri ali k njemu pristopi po začetku njegove veljavnosti, ta začne veljati po preteklu šestdesetih dni od dneva deponiranja njene listine o ratifikaciji, sprejetju, odobritvi ali pristopu.

5. Depozitar sporazuma je zvezni minister za evropske in mednarodne zadeve Republike Avstrije.

19. člen

Reševanje sporov

Vsak spor med akademijo in pogodbenico ali spor med pogodbenicami zaradi razlage ali uporabe sporazuma, katerega koli dopolnilnega sporazuma ali vprašanja v zvezi z akademijo ali odnosov med pogodbenicami, ki se ne reši s pogajanjem ali drugim dogovorjenim načinom reševanja, se pošlje v končno presojo arbitražnemu sodišču, sestavljenemu iz treh arbitrov: vsaka stranka v sporu določi po enega arbitra, tretjega, predsednika sodišča, pa izbereta prva dva. Če ena od strank v sporu ne izbere svojega arbitra v šestih mesecih po imenovanju arbitra druge stranke ali če se prva dva arbitra ne sporazumeta o tretjem v šestih mesecih po njunem imenovanju, drugega ali tretjega arbitra izbere predsednik Meddržavnega sodišča na zahtevo ene od strank v sporu.

20. člen

Odpoved

1. Vsaka od pogodbenic lahko sporazum odpove s pisnim uradnim obvestilom depozitarju. Odpoved začne veljati tri meseca po dnevu, ko depozitar prejme uradno obvestilo.

2. Če pogodbenica odpove sporazum, to njenega prispevka, ki ga da pred datumom začetka veljavnosti odpovedi, ne omeji, ne zmanjša ali kako drugače vpliva nanj.

ARTICLE XXI**Termination**

1. The Parties to this Agreement, acting unanimously, may terminate this Agreement at any time and wind up the Academy by written notification to the Depositary. Any assets of the Academy remaining after payment of its legal obligations shall be disposed of in accordance with a unanimous decision of the Assembly.

2. The provisions of this Agreement shall continue to be applicable after its termination to the extent necessary to permit an orderly disposal of assets and settlement of accounts.

Done at Vienna on 2 September 2010 in the Arabic, Chinese, English, French, Russian and Spanish languages, each text being equally authentic.

21. člen**Prenehanje veljavnosti**

1. Pogodbenice se lahko soglasno odločijo, da sporazum preneha veljati in se akademija ukine, s tem da pošljejo pisno uradno obvestilo depozitarju. Z ostankom premoženja akademije po poravnavi njenih pravnih obveznosti se ravna tako, kot soglasno odloči skupščina.

2. Določbe sporazuma se uporabljajo tudi po prenehanju njegove veljavnosti, kolikor je potrebno za ustrezeno prodajo premoženja in poravnavo računov.

Sestavljen na Dunaju 2. septembra 2010 v angleškem, arabskem, francoskem, kitajskem, ruskem in španskem jeziku, pri čemer so vsa besedila enako verodostojna.

3. člen

Za izvajanje sporazuma skrbi Ministrstvo za javno upravo v sodelovanju s Komisijo za preprečevanje korupcije.

4. člen

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

Št. 214-02/11-7/9

Ljubljana, dne 7. marca 2011

EPA 1617-V

Državni zbor
Republike Slovenije
mag. Vasja Klavora I.r.
Podpredsednik

17. Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Republiko Armenijo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, s protokolom (BAMIDO)

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 Republiko Armenijo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, s protokolom (BAMIDO)

Razglašam Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Republiko Armenijo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, s protokolom (BAMIDO), ki ga je sprejel Državni zbor Republike Slovenije na seji 7. marca 2011.

Št. 003-02-3/2011-19
Ljubljana, dne 15. marca 2011

dr. Danilo Türk I.r.
Predsednik
Republike Slovenije

Z A K O N

O RATIFIKACIJI KONVENCIJE MED REPUBLIKO SLOVENIJO IN REPUBLIKO ARMENIJO O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA IN PREMOŽENJA, S PROTOKOLOM (BAMIDO)

1. člen

Ratificira se Konvencija med Republiko Slovenijo in Republiko Armenijo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, s protokolom, podpisana v Erevanu 11. oktobra 2010.

2. člen

Konvencija s protokolom se v izvirniku v slovenskem in angleškem jeziku glasi:¹

K O N V E N C I J A MED REPUBLIKO SLOVENIJO IN REPUBLIKO ARMENIJO O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA IN PREMOŽENJA

Republika Slovenija in Republika Armenija 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:

1. člen

O S E B E , Z A K A T E R E S E U P O R A B L J A K O N V E N C I J A

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

2. člen

D A V K I , Z A K A T E R E S E U P O R A B L J A K O N V E N C I J A

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.

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

The Republic of Slovenia and the Republic of Armenia, 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:

A R T I C L E 1 P E R S O N S C O V E R E D

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

A R T I C L E 2 T A X E S C O V E R E D

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.

¹ Besedilo konvencije s protokolom v armenskem jeziku je na vpogled v Sektorju za mednarodno pravo Ministrstva za zunanjne zadeve.

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

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

a) v Sloveniji:

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

(v nadaljevanju »slovenski davek«);

b) v Armeniji:

- (i) davek od dobička,
- (ii) davek od dohodka,
- (iii) davek od premoženja

(v nadaljevanju »armenski davek«).

4. Konvencija se uporablja tudi za enake ali vsebinsko podobne davke, ki se po dnevu podpisa konvencije uvedejo poleg obstoječih dakov ali namesto njih. Pristojna organa držav pogodbenic druga 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 kadar se uporablja v geografskem pomenu, ozemlje Slovenije in tista morska območja, na katerih lahko Slovenija izvaja svoje suverene pravice ali jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;

b) izraz »Armenija« pomeni Republiko Armenijo, in kadar se uporablja v geografskem pomenu, ozemlje Armenije, vključno s kopnjim, vodami, podzemljem in zračnim prostorom, na katerem lahko Republika Armenija izvaja svoje suverene pravice in jurisdikcijo v skladu s svojo domačo zakonodajo in mednarodnim pravom;

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

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) izraz »podjetje« se uporablja za kakršno koli poslovanje;

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

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

i) izraz »pristojni organ« pomeni:

(i) v Sloveniji: Ministrstvo za finance Republike Slovenije ali njegovega pooblaščenega predstavnika;

(ii) v Armeniji: Ministrstvo za finance in Odbor za državne prihodke ali njunega pooblaščenega predstavnika;

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

(i) posameznika, ki ima državljanstvo države pogodbenice;

(ii) pravno osebo, partnerstvo ali združenje, katerega status izhaja iz veljavne zakonodaje v tej državi pogodbenici;

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 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 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 Armenia:

- (i) the profit tax;
- (ii) the income tax;
- (iii) the property tax;

(hereinafter referred to as "Armenian 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 "Armenia" means the Republic of Armenia and, when used in the geographical sense, means the territory, including land, waters, subsoil and air spaces upon which the Republic of Armenia exercises its sovereign rights and jurisdiction according to national legislation and international law;

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

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

e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

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

g) 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;

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

i) the term "competent authority" means:

(i) in Slovenia: the Ministry of Finance of the Republic of Slovenia or its authorised representative;

(ii) in Armenia: Ministry of Finance and State Revenue Committee or their authorised representatives;

j) 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 that Contracting State;

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 mora po zakonodaji te države plačevati davke zaradi svojega stalnega prebivališča, prebivališča, kraja ustanovitve, sedeža uprave ali katerega koli drugega podobnega merila, in vključuje tudi to državo in katero koli njeno politično enoto ali lokalno oblast. Ta izraz pa ne vključuje osebe, ki mora plačevati davke v tej državi samo v zvezi z dohodki iz virov v tej državi ali od 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 voljo stalni dom; če ima stalni dom na voljo v obeh državah, se šteje samo za rezidenta države, s katero ima tesnejše osebne in ekonomske stike (središče življenjskih interesov);

b) če ni mogoče opredeliti države, v kateri ima središče življenjskih interesov, ali če nima v nobeni od obeh držav na voljo stalnega doma, 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 njen sedež dejanske uprave.

5. člen STALNA POSLOVNA ENOTA

1. V tej konvenciji izraz »stalna poslovna enota« pomeni stalno mesto poslovanja, prek katerega v celoti ali delno potekajo posli podjetja.

2. Izraz »stalna poslovna enota« 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 raziskovanja ali 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 na ozemlju države pogodbenice več kakor šest 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;

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 incorporation, 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 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 exploration or 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 only if such site, project or activity lasts in the territory of a Contracting State for a period of more than six months.

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) 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 celotna 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 posluje v tej državi prek posrednika, splošnega komisionarja ali katerega koli drugega zastopnika z neodvisnim statusom, če te osebe delujejo v okviru svojega rednega poslovanja. Kadar so dejavnosti takega zastopnika v celoti ali skoraj v celoti namenjene temu podjetju ter med podjetjem in zastopnikom v njunih komercialnih ali finančnih odnosih obstajajo ali se vzpostavijo pogoji, drugačni od tistih, ki bi obstajali med neodvisnimi podjetji, se ta ne šteje za zastopnika z neodvisnim statusom v smislu tega odstavka.

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

6. člen

DOHODEK IZ NEPREMIČNIN

1. Dohodek rezidenta države pogodbenice 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« pomeni enako kakor 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 zemljiskom lastnino, užitek na nepremičninah in pravice do spremenljivih ali stalnih plačil kot nadomestilo za izkoriščanje ali pravico do izkorisčanja nahajališč rude, virov in drugega naravnega bogastva; ladje, zrakoplovi in cestna vozila se ne štejejo za nepremičnine.

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

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

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 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. However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, and conditions are made or imposed between that enterprise and the agent in their commercial and financial relations which differ from those which would have been made between independent enterprises, he will not be considered an agent of an independent status within the meaning of this paragraph.

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. 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, aircraft and road vehicles 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.

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 omenjeno, se lahko dobiček podjetja obdavči v drugi državi, vendar samo toliko dobička, kolikor se ga pripše 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 pripše dobiček, za katerega bi se lahko pričakovalo, da bi ga imela, če bi bila različno in ločeno podjetje, ki opravlja enake ali podobne dejavnosti pod enakimi ali podobnimi pogoji ter povsem neodvisno posluje s podjetjem, katerega stalna poslovna enota je.

3. Pri ugotavljanju dobička stalne poslovne enote je dovoljeno odšteti 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 nastali v državi, v kateri je stalna poslovna enota, ali drugje.

4. Če se v državi pogodbenici dobiček, ki se pripše 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 v skladu z načeli tega člena.

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

6. Za namene prejšnjih odstavkov se dobiček, ki se pripše stalni poslovni enoti, vsako leto ugotavlja po enaki 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**MEDNARODNI PROMET**

1. Dobiček podjetja države pogodbenice iz opravljanja ladijskih, zračnih ali cestnih prevozov v mednarodnem prometu se obdavči samo v tej državi.

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

9. člen**POVEZANA PODJETJA**

1. Kadar:

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

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

in se v obeh primerih med podjetjem v njunih komercialnih ali finančnih odnosih vzpostavijo ali določijo pogoji, drugačni od tistih, ki bi se vzpostavili 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.

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 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**INTERNATIONAL TRAFFIC**

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

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

ARTICLE 9**ASSOCIATED ENTERPRISES**

1. Where

a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State, and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Kadar država pogodbenica v dobiček podjetja te države vključuje – in ustrezeno 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 se vzpostavijo med podjetjem, taki, kakor če bi jih vzpostavili neodvisni podjetji, ta druga država ustrezeno 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.

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 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 (razen osebne družbe), 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 uredita način uporabe teh omejitvev.

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

3. Izraz »dividende«, kakor je uporabljen v tem členu, pomeni dohodek iz delnic ali drugih pravic do udeležbe pri dobičku, ki niso terjative, in tudi dohodek iz drugih korporacijskih pravic, ki se davčno obravnava enako kakor 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 prek stalne poslovne enote v drugi državi pogodbenici, katere rezident je družba, ki dividende plačuje, in je delež, v zvezi s katerim se dividende plačajo, dejansko povezan s tako stalno poslovno enoto. V tem primeru se uporabljajo določbe 7. člena.

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 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 tej 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. 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 other 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.

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 (other than a partnership) 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.

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

3. The term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income 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 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.

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 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. Take obresti 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 10 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 vladu 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 poročilo ali ga zavarovala ustanova druge države pogodbenice za to drugo državo, kot je pooblaščena po posebnem notranjem zakonu o zavarovanju in financiranju mednarodnih poslovnih transakcij.

4. Izraz »obresti«, kakor je uporabljen v tem členu, pomeni dohodek iz vseh vrst terjatev ne glede na to, ali so zavarovane s hipoteiko, in ne glede na to, ali dajejo pravico do udeležbe pri dolžnikovem dobičku, zlasti 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.

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

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, v zvezi s katero je nastala zadolžitev, za katero se plačajo obresti in take obresti krije stalna poslovna enota, se šteje, da take obresti nastanejo v državi, v kateri je stalna poslovna enota.

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 nazadnje omenjeni znesek. V tem 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. Lisenčnine in avtorski honorarji, ki nastanejo v državi pogodbenici in se plačajo rezidentu druge države pogodbenice, se lahko obdavčijo v tej drugi državi.

2. Take lisenčnine in avtorski honorarji se lahko obdavčijo tudi v državi pogodbenici, v kateri nastanejo, in v skladu z zakonodajo te države, če pa je upravičeni lastnik lisenčnin in avtorskih honorarjev rezident druge države pogodbenice, tako obračunani davek ne sme presegati 5 odstotkov bruto zneska takih lisenčnin in avtorskih honorarjev. Pristojna organa držav pogodbenic s skupnim dogovorom uredita način uporabe te omejitve.

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 10 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 the institution of the other Contracting State on account of that State as authorized in accordance with special domestic law on insurance and financing of international business transactions.

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. 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.

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 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.

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 5 per cent of the gross amount of such royalties. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

3. Izraz »licenčnine in avtorski honorarji«, kakor je uporabljen v tem členu, pomeni vse vrste plačil, prejetih 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 patentna, 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 prek stalne poslovne enote v drugi državi pogodbenici, v kateri licenčnine in avtorski honorarji nastanejo, in je pravica ali premoženje, v zvezi s katerim se licenčnine in avtorski honorarji plačajo, dejansko povezano s tako stalno poslovno enoto. V tem 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 nazadnje omenjeni znesek. V tem 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 ustvari z odtujitvijo ladij, zrakoplovov ali cestnih vozil, s katerimi opravlja prevoze v mehdarodnem prometu, ali premičnin, ki se nanašajo na opravljanje prevozov z ladjami, zrakoplovi ali cestnimi vozili, se obdavči samo v tej državi.

4. Dobiček, ki ga rezident države pogodbenice doseže z odtujitvijo delnic ali kakršnih koli primerljivih deležev, katerih več kot 50 odstotkov vrednosti izhaja neposredno ali posredno iz nepremičnin, ki so v drugi državi pogodbenici, se lahko obdavči v tej drugi državi.

5. Dobiček iz odtujitve premoženja, ki ni navedeno v prvem, drugem, tretjem in četrtem odstavku, 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 zaposlitev izvaja tako, se lahko tako dobljeni prejemki obdavčijo v tej drugi državi.

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 or films or tapes used 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 paragraph 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, aircraft or road vehicles operated in international traffic, or movable property pertaining to the operation of such ships, aircraft or road vehicles, 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 per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State.

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

ARTICLE 14 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. Ne glede na določbe prvega odstavka se prejemek, ki ga dobi rezident države pogodbenice iz zaposlitve, ki se izvaja v drugi državi pogodbenici, obdavči samo v prvi omenjeni državi, če:

a) je prejemnik navzoč v drugi državi v obdobju ali obdobjih, ki skupno ne presegajo 183 dni v katerem koli dvanajstmesecnem obdobju, ki se začne ali konča v posameznem 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, ki jo ima delodajalec v drugi državi.

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

15. člen

PREJEMKI DIREKTORJEV

Prejemki direktorjev 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.

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, kakor je gledališki, filmski, radijski ali televizijski umetnik ali glasbenik, ali kot športnik iz takih 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 nastopajočemu izvajalcu ali športniku, temveč drugi osebi, se ta dohodek kljub določbam 7. in 14. člena lahko obdavči v državi pogodbenici, v kateri je nastopil izvajalec ali športnik.

3. Ne glede na določbe prvega in drugega odstavka se lahko dohodek, ki ga dobi rezident države pogodbenice kot nastopajoči izvajalec ali športnik iz osebnih dejavnosti, obdavči samo v tej državi, če se dejavnosti opravljajo v drugi državi pogodbenici na podlagi programa kulturne in športne izmenjave, ki ga odobrila obe državi pogodbenici.

17. člen

POKOJNINE

Ob upoštevanju določb drugega odstavka 18. člena se pokojnine in drugi podobni prejemki, ki se izplačujejo rezidentu države pogodbenice za preteklo zaposlitev, obdavčijo samo v tej državi.

18. člen

DRŽAVNA SLUŽBA

1. a) Plače, mezde in drugi podobni prejemki, ki jih država pogodbenica ali njena politična enota ali lokalna oblast plačuje 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 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. 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 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 a road vehicle operated in international traffic by an enterprise of a Contracting State, may be taxed in that State.

ARTICLE 15

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 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. Notwithstanding the provisions of paragraphs 1 and 2, income derived by a resident of a Contracting State from his personal activities as an entertainer or as a sportsman shall be taxable only in that State if the activities are exercised in the other Contracting State within the framework of a cultural or sports exchange program approved by both Contracting States.

ARTICLE 17

PENSIONS

Subject to the provisions of paragraph 2 of Article 18, 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 18

GOVERNMENT SERVICE

1. a) Salaries, wages and other similar remuneration 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) Ne glede na določbe prvega odstavka se pokojnine in drugi podobni prejemki, ki jih plačuje država pogodbenica ali njena politična enota ali lokalna oblast ali ki se plačujejo iz njihovih skladov posamezniku za storitve, opravljene za to državo ali enoto ali oblast, obdavčijo samo v tej državi.

b) Take pokojnine in drugi podobni prejemki se obdavčijo samo v drugi državi pogodbenici, če je posameznik rezident in državljan te države.

3. Za plače, mezde, pokojnine in druge podobne prejemke za storitve, opravljene v zvezi s poslovanjem države pogodbenice ali njene politične enote ali lokalne oblasti, se uporablajo določbe 14., 15., 16. in 17. člena.

19. 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 poučevanje ali raziskovanje. Posameznik je upravičen do ugodnosti iz tega člena le enkrat.

2. Prvi odstavek tega člena se ne uporablja za prejemke za raziskovanje, če se tako raziskovanje ne izvaja v javno korist, ampak v zasebno korist posamezne osebe ali oseb.

20. člen

ŠTUDENTI

Plačila, ki jih prejme za svoje vzdrževanje, izobraževanje ali usposabljanje 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, se ne obdavčijo v tej državi, če taka plačila izhajajo iz virov zunaj te države.

21. člen

DRUGI DOHODKI

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

2. Določbe prvega odstavka se ne uporabljajo za dohodek, ki ni dohodek iz nepremičnin, kakor 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, v zvezi s katerim se plača dohodek, dejansko povezano s stalno poslovno enoto. V tem primeru se uporabljajo določbe 7. člena.

22. člen

PREMOŽENJE

1. Premoženje v obliki nepremičnin iz 6. člena, ki je v lasti rezidenta države pogodbenice in je 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, se lahko obdavči v tej drugi državi.

2. a) Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration 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 pensions and other similar remuneration 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 14, 15, 16, and 17 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

ARTICLE 19

PROFESORS 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. An individual shall be entitled to the benefits of this Article only once.

2. The provisions of paragraph 1 of this Article shall not apply to remuneration from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

ARTICLE 20

STUDENTS

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

ARTICLE 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.

ARTICLE 22

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 may be taxed in that other State.

3. Premoženje v obliku ladij, zrakoplovov ali cestnih vozil, s katerimi se opravlja prevozi v mednarodnem prometu, in premičnin v zvezi z opravljanjem prevozov s takimi ladjami, zrakopovi in cestnimi vozili se obdavči samo v državi pogodbenici, katere rezident je podjetje, ki ima v lasti tako premoženje.

4. Vse drugo premoženje rezidenta države pogodbenice se obdavči samo v tej državi.

23. člen

ODPRAVA DVOJNEGA OBDAVČEVANJA

1. Kadar rezident države pogodbenice doseže dohodek ali ima v lasti premoženje, ki se v skladu z določbami te konvencije lahko obdavči v drugi državi pogodbenici, prva omenjena država pogodbenica dovoli:

a) kot odbitek od davka od dohodka tega rezidenta znesek, ki je enak davku od dohodka, plačanemu v tej drugi državi;

b) kot odbitek od davka od premoženja tega rezidenta znesek, ki je enak davku od premoženja, plačanemu v tej drugi državi.

Tak odbitek v nobenem primeru ne sme presegati tistega dela pred odbitkom izračunanega davka od dohodka ali premoženja, ki se nanaša, odvisno od primera, na dohodek ali premoženje, ki se lahko obdavči v tej drugi državi.

2. Kadar je v skladu s katero koli določbo konvencije dohodek, ki ga doseže rezident države pogodbenice, ali premoženje, ki ga ima v lasti, oproščeno davka v tej državi, lahko ta država pri izračunu davka od preostalega dohodka ali premoženja tega rezidenta kljub temu upošteva oproščeni dohodek ali premoženje.

24. člen

ENAKO OBRAVNAVANJE

1. Državljeni države pogodbenice ne smejo biti v drugi državi pogodbenici zavezani kakršnemu koli obdavčevanju ali kakršni koli zahtevi v zvezi s tem, ki je drugačna ali bolj obremenjujoča, kakor 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, kakor 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, v tej drugi državi ne sme biti manj ugodno, kakor je obdavčevanje podjetij te druge države, ki opravlja enake dejavnosti. Ta določba se ne razлага kot zavezajoča za državo pogodbenico, da prizna rezidentom druge države pogodbenice kakršne koli osebne olajšave, druge olajšave in znajanja 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 ugotavljanju obdavčljivega dobička takega podjetja odbijejo pod enakimi pogoji, kakor če bi bili plačani rezidentu prve omenjene države. Podobno se tudi kakršni koli dolgorvi podjetja države pogodbenice rezidentu druge države pogodbenice pri določanju obdavčljivega premoženja takega podjetja odbijejo pod enakimi pogoji, kakor če bi bili pogodbeno dogovorjeni z rezidentom prve omenjene države.

3. Capital represented by ships, aircraft and road vehicles operated in international traffic, and by movable property pertaining to the operation of such ships, aircraft and road vehicles, shall be taxable only in the Contracting State of which the enterprise owning such capital is a resident.

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

ARTICLE 23

ELIMINATION OF DOUBLE TAXATION

1. Where a resident of a Contracting State derives income or owns capital which, in accordance with the provisions of this Convention, may be taxed in the other Contracting State, the first-mentioned State shall allow:

a) as deduction from the tax on the income of that resident, an amount equal to the income tax paid in that other State;

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

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 that other State.

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

ARTICLE 24

NON-DISCRIMINATION

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

2. 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. 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 kakšnemu koli obdavčevanju ali kakršni koli zahtevi v zvezi s tem, ki je drugačna ali bolj obremenjujoča, kakor so ali so lahko obdavčevanje in s tem povezane zahteve do podobnih podjetij prve omenjene države.

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

25. člen

POSTOPEK SKUPNEGA DOGOVORA

1. Kadar oseba meni, da imajo ali bodo imela dejanja ene ali obeh držav pogodbenic zarjo za posledico obdavčenje, 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 24. 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 obdavčenje, ki ni v skladu z določbami konvencije.

2. Če se pristojnemu organu zdi pritožba upravičena in če sam ne najde zadovoljive rešitve, si prizadeva rešiti primer s skupnim dogovorom s pristojnim organom druge države pogodbenice, da bi se izognili obdavčenju, 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 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, vključno v skupni komisiji, ki jo sestavljata sama ali njuni predstavniki.

26. člen

IZMENJAVA INFORMACIJ

1. Pristojna organa držav pogodbenic si izmenjavata informacije, ki so predvidoma pomembne za izvajanje določb te konvencije ali za izvajanje ali uveljavljanje domače zakonodaje glede dakov 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.

2. Vsaka informacija, ki jo država pogodbenica prejme po prvem odstavku, se obravnava kot tajnost enako kakor 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 dakov, izterjavi ali pregnou ali pri odločanju o pritožbah glede dakov iz prvega odstavka ali pri nadzoru nad omenjenim. Te osebe ali organi uporabljajo informacije samo v te namene. Informacije lahko razkrijejo v javnih sodnih postopkih ali sodnih odločbah.

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 25

MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Convention. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. The competent authorities of the Contracting States may communicate with each other directly, 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 26

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. 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.

3. Določbe prvega in drugega odstavka se v nobenem primeru 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 predloži informacije, ki jih ni mogoče dobiti po zakonodaji 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 jih ta druga država morda ne potrebuje za svoje davčne namene. Za obveznost iz prejšnjega stavka veljajo omejitve iz tretjega odstavka, toda v nobenem primeru se take omejitve ne razlagajo tako, kakor 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, kakor da država pogodbenica lahko zavrne predložitev informacij samo zato, ker jih hrani banka, druga finančna institucija, pooblaščenec ali oseba, ki deluje kot zastopnik ali fiduciari, ali zato, ker so povezane z lastniškimi deleži v neki osebi.

27. člen

ČLANI DIPLOMATSKIH PREDSTAVNIŠTEV IN KONZULATOV

Nič v tej konvenciji ne vpliva na davčne ugodnosti članov diplomatskih predstavnihstev ali konzulatov po splošnih pravilih mednarodnega prava ali določbah posebnih sporazumov.

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 na dan prejema zadnjega uradnega obvestila.

2. Ta konvencija se uporablja:

a) v zvezi z davki, odtegnjenimi pri viru, za dohodek, dosežen 1. januarja ali po njem v koledarskem letu po letu, v katerem začne veljati konvencija;

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 po letu, v katerem začne veljati 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 veljavnosti konvencije. V tem primeru se konvencija preneha uporabljati:

a) v zvezi z davki, odtegnjenimi pri viru, za dohodek, dosežen 1. januarja ali po njem v koledarskem letu po 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 po letu, v katerem je dano obvestilo o odpovedi.

3. In no case shall the provisions of paragraphs 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 27

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 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 completed. 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.

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, 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.

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

SESTAVLJENO v Erevanu dne 11. oktobra 2010 v dveh izvirnikih v slovenskem, armenskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri razlikah med besedili prevlada angleško besedilo.

Za
Republiko Slovenijo
Samuel Žbogar l.r.

Za
Republiko Armenijo
Edvard Nalbandjan l.r.

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

DONE at Erevan this 11th day of October 2010 in two originals, in the Slovenian, Armenian and English languages, all texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the
Republic of Slovenia
Samuel Žbogar (s)

For the
Republic of Armenia
Edward Nalbandian (s)

PROTOKOL

H KONVENCIJI MED REPUBLIKO SLOVENIJO IN REPUBLIKO ARMENIJO O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA IN PREMOŽENJA

Ob podpisu konvencije o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, ki je bila danes sklenjena med Republiko Slovenijo in Republiko Armenijo, sta se podpisana, ki sta bila za to pravilno pooblaščena, sporazumela o teh določbah, ki so sestavni del konvencije:

1. V zvezi s tretjim odstavkom 4. člena

Razume se, da so pri ugotavljanju »sedeža dejanske uprave« iz tretjega odstavka 4. člena okoliščine, ki se med drugim lahko upoštevajo, kraj, kjer se družba dejansko upravlja in nadzira, kraj, ki ima vodilno vlogo pri gospodarskem in funkcionalnem upravljanju družbe, in kraj, kjer se vodi računovodstvo.

2. V zvezi s točkama a in b četrtega odstavka 5. člena

Za namen točk a in b četrtega odstavka 5. člena konvencije dostava zajema samo primere na podlagi pogodbe pred to dostavo.

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

SESTAVLJENO v Erevanu dne 11. oktobra 2010 v dveh izvirnikih v slovenskem, armenskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri razlikah med besedili prevlada angleško besedilo.

Za
Republiko Slovenijo
Samuel Žbogar l.r.

Za
Republiko Armenijo
Edvard Nalbandjan l.r.

PROTOCOL

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

At the moment of signing the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, this day concluded between the Republic of Slovenia and the Republic of Armenia, the undersigned being duly authorized thereto have agreed upon the following provisions which shall be an integral part of the Convention.

1. With reference to Article 4, paragraph 3

It is understood that when establishing the "place of effective management" as meant in paragraph 3 of Article 4 circumstances which may, inter alia, be taken into account are the place where a company is actually managed and controlled, the place that plays a leading part in the management of a company from an economic and functional point of view and the place where the accounting books are kept.

2. With reference to Article 5, paragraph 4 a) and 4 b)

For the purposes of paragraphs 4 a) and 4 b) of Article 5 of the Convention, delivery covers only cases where it is based on a contract prior to that delivery.

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

DONE at Yerevan this 11th day of October 2010 in two originals, in the Slovenian, Armenian and English languages, all texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the
Republic of Slovenia
Samuel Žbogar (s)

For the
Republic of Armenia
Edward Nalbandian (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. 432-01/11-8/9
Ljubljana, dne 7. marca 2011
EPA 1618-V

Državni zbor
Republike Slovenije
mag. Vasja Klavora l.r.
Podpredsednik

18. Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Republiko Ciper o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom (BCYIDO)

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 Republiko Ciper o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom (BCYIDO)

Razglašam Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Republiko Ciper o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom (BCYIDO), ki ga je sprejel Državni zbor Republike Slovenije na seji 7. marca 2011.

Št. 003-02-3/2011-20
Ljubljana, dne 15. marca 2011

dr. Danilo Türk I.r.
Predsednik
Republike Slovenije

Z A K O N

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

1. člen

Ratificira se Konvencija med Republiko Slovenijo in Republiko Ciper o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom, podpisana v Nikoziji 12. oktobra 2010.

2. člen

Konvencija s protokolom se v izvirniku v slovenskem in angleškem jeziku glasi:¹

K O N V E N C I J A MED REPUBLIKO SLOVENIJO IN REPUBLIKO CIPER O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA

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

sporazumeli:

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

The Republic of Slovenia and the Republic of Cyprus, 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.

¹ Besedilo konvencije s protokolom v grškem jeziku je na vpogled v Sektorju za mednarodno pravo Ministrstva za zunanje zadeve.

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

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

a) v Sloveniji:

- (i) davek od dohodkov pravnih oseb;
- (ii) dohodnina
(v nadaljevanju »slovenski davek«);
- b) na Cipru:

- (i) davek od dohodka,
- (ii) davek od dohodkov pravnih oseb,
- (iii) poseben prispevek za obrambo republike in

- (iv) davek od kapitalskih dobičkov
(v nadaljevanju »ciprski davek«).

4. Konvencija se uporablja tudi za enake ali vsebinsko podobne davke, ki se po dnevu podpisa konvencije uvedejo poleg obstoječih dakov ali namesto njih. 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 »Slovenija« pomeni Republiko Slovenijo, in kadar se uporablja v geografskem pomenu ozemlje Slovenije in tista morska območja, na katerih lahko Slovenija izvaja svoje suverene pravice ali jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;

b) izraz »Ciper« pomeni Republiko Ciper, in kadar se uporablja v geografskem pomenu, vključuje nacionalno ozemlje, teritorialno morje Cipra in katero koli območje zunaj teritorialnega morja, vključno zunanji morski pas, izključno gospodarsko cono in epikontinentalni pas, ki je ali bo morda pozneje po zakonodaji Cipra in v skladu z mednarodnim pravom določeno kot območje, na katerem Ciper lahko izvaja suverene pravice ali jurisdikcijo;

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

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) izraz »podjetje« se uporablja za kakršno koli poslovanje;

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

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

i) izraz »pristojni organ« pomeni:

(i) v Sloveniji: Ministrstvo za finance Republike Slovenije ali njegovega pooblaščenega predstavnika;

(ii) na Cipru: ministra za finance Republike Ciper ali njegovega pooblaščenega predstavnika;

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

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;

(hereinafter referred to as "Slovenian tax");

b) in Cyprus:

- (i) the income tax;
- (ii) the corporate income tax;
- (iii) the special contribution for the defence of the Republic; and
- (iv) the capital gains tax;

(hereinafter referred to as "Cyprus 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.

CHAPTER II DEFINITIONS

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 "Cyprus" means the Republic of Cyprus and, when used in a geographical sense, includes the national territory, the territorial sea thereof as well as any area outside the territorial sea, including the contiguous zone, the exclusive economic zone and the continental shelf, which has been or may hereafter be designated, under the laws of Cyprus and in accordance with international law, as an area within which Cyprus may exercise sovereign rights or jurisdiction;

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

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

e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

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

g) 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;

h) 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;

i) the term "competent authority" means:

(i) in Slovenia: the Ministry of Finance of the Republic of Slovenia or its authorised representative;

(ii) in Cyprus: the Minister of Finance of the Republic of Cyprus or his authorised representative;

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

(i) posameznika, ki ima državljanstvo države pogodbenice;

(ii) pravno osebo, partnerstvo ali združenje, katerega status izhaja iz veljavne zakonodaje v državi pogodbenici;

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

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

a) šteje se samo za rezidenta države, v kateri ima na voljo stalni dom; če ima stalni dom na voljo v obeh državah, se šteje samo za rezidenta države, s katero ima tesnejše osebne in ekonomske stike (središče življenjskih interesov);

b) če ni mogoče opredeliti države, v kateri ima središče življenjskih interesov, ali če nima v nobeni od obeh držav na voljo stalnega doma, 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 obej 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 obej držav pogodbenic, se šteje samo za rezidenta države, v kateri je njen sedež dejanske uprave.

5. člen

STALNA POSLOVNA ENOTA

1. V tej konvenciji izraz »stalna poslovna enota« pomeni stalno mesto poslovanja, preko 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, raziskovanja ali izkoriščanja naravnih virov.

j) the term "national", in relation to a Contracting State, means:

(i) any individual possessing the nationality or citizenship 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;

k) the term "business" includes the performance of professional service 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 (center of vital interests);

b) if the State in which he has his center 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, exploration or exploitation of natural resources.

3. Gradbišče, projekt gradnje, montaže ali postavitve ali dejavnost nadzora v zvezi z njimi je stalna poslovna enota samo, če tako gradbišče, projekt ali dejavnost traja na ozemlju države pogodbenice več kakor dvanajst 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 celotna 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 preko stalnega mesta poslovanja.

6. Ne šteje se, da ima podjetje stalno poslovno enoto v državi pogodbenici samo zato, ker posluje v tej državi preko 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 ali je pod nadzorom družbe, ki je rezident druge države pogodbenice ali posluje v tej drugi državi (preko stalne poslovne enote ali drugače), 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 iz nepremičnin (vključno z dohodkom iz kmetijstva ali gozdarstva), ki so v drugi državi pogodbenici, se lahko obdavči v tej drugi državi.

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

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

a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;

e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;

f) the maintenance of a fixed place of business solely for any combination of activities mentioned in 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 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.

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. Izraz »nepremičnine« pomeni enako kakor 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 in drugega naravnega bogastva; ladje, čolni in zrakoplovi se ne štejejo za nepremičnine.

3. Določbe prvega odstavka se uporabljajo za dohodek, ki se ustvari z neposredno uporabo, dajanjem v najem ali s 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. Dobiček podjetja države pogodbenice se obdavči samo v tej državi, razen če podjetje ne posluje v drugi državi pogodbenici preko stalne poslovne enote v njej. Če podjetje posluje, kakor je prej navedeno, se lahko dobiček podjetja obdavči v drugi državi, vendar samo toliko dobička, kolikor se ga pripše tej stalni poslovni enoti.

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

3. Pri ugotavljanju dobička stalne poslovne enote je dovoljeno odšteti 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 druge.

4. Če se v državi pogodbenici dobiček, ki se lahko pripše 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 pripše dobiček samo zato, ker nakupuje dobrine ali blago za podjetje.

6. Za namene prejšnjih odstavkov se dobiček, ki se pripše stalni poslovni enoti, vsako leto ugotavlja po enaki 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 ZRAČNI PREVOZ

1. Dobiček podjetja države pogodbenice iz opravljanja ladijskih ali zračnih prevozov v mednarodnem prometu se obdavči samo v tej državi.

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.

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.

Article 8

SHIPPING AND AIR TRANSPORT

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

2. Za namene tega člena dobiček iz opravljanja ladjiških in zračnih prevozov v mednarodnem prometu vključuje dobiček:

- a) od dajanja v najem ladje ali zrakoplova s posadko (čas ali potovanje) in
- b) od priložnostnega dajanja v najem prazne ladje ali zrakoplova.

3. Dobiček podjetja države pogodbenice iz uporabe, vzdrževanja ali dajanja v najem zabožnikov (vključno s priklopnikimi, tovornimi čolni in pripadajočo opremo za prevoz zabožnikov), ki se uporabljajo v mednarodnem prometu, se obdavči samo v tej državi.

4. Določbe tega člena se uporabljajo tudi za dobiček iz udeležbe v interesnem združenju, mešanem podjetju ali mednarodni prevozni agenciji.

9. člen

POVEZANA PODJETJA

1. Kadar:

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

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

in se v obeh primerih med podjetjema v njunih komercialnih ali finančnih odnosih vzpostavijo ali določijo pogoji, drugačni od tistih, ki bi se vzpostavili 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 se vzpostavijo med podjetjema, taki, kakor če bi jih vzpostavili neodvisni podjetji, ta druga država ustrezno prilagodi znesek davka, ki se v tej državi obračuna od tega dobička, če meni, da je prilagoditev upravljena. Pri določanju take prilagoditve je treba upoštevati druge določbe te konvencije, pristojna organa držav pogodbenic pa se po potrebi med seboj posvetujeta.

10. člen

DIVIDENDE

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

2. Take dividende 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 5 odstotkov bruto zneska dividend.

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

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

Ta odstavek ne vpliva na uporabo pravnih aktov Evropske unije.

2. For the purposes of this Article profits from the operation of ships or aircraft in international traffic includes profits from:

- a) the rental of ships or aircraft on a full (time or voyage) basis, and
- b) the occasional rental of ships or aircraft on a bare-boat basis.

3. Profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment used for the transport of containers) used in the international traffic shall be taxable only in that State.

4. The provisions of this Article shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

Article 9

ASSOCIATED ENTERPRISES

1. Where

a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

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

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

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

Article 10

DIVIDENDS

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

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed 5 per cent of the gross amount of the dividends. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of these limitations.

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

This paragraph shall not affect the application of the legal acts of the European Union.

3. Izraz »dividende«, kakor je uporabljen v tem členu, pomeni dohodek iz delnic, ustanoviteljskih delnic ali drugih pravic do udeležbe v dobičku, ki niso terjatve, in tudi dohodek iz drugih korporacijskih pravic, ki se davčno obravnava enako kakor 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 preko stalne poslovne enote v drugi državi pogodbenici, katere rezident je družba, ki dividende plačuje, in je delež, v zvezi s katerim se dividende plačajo, dejansko povezan s tako stalno poslovno enoto. V tem primeru se uporabljajo določbe 7. člena.

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 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 tej drugi državi.

11. člen

OBRESTI

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

2. Take obresti 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 5 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 ali lokalna oblast ali centralna banka;

b) se obresti plačajo vladi druge države pogodbenice ali njeni politični enoti ali lokalni oblasti ali centralni banki.

4. Izraz »obresti«, kakor je uporabljen v tem členu, pomeni dohodek iz vseh vrst terjatev ne glede na to, ali so zavarovane s hipoteiko in ne glede na to, ali dajejo pravico do udeležbe pri dolžnikovem dobičku, zlasti 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.

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

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, 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.

3. 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.

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 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.

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 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. 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.

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. 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.

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 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.

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 nazadnje omenjeni znesek. V tem 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 licenčnine in avtorski honorarji 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 5 odstotkov bruto zneska takih licenčnin in avtorskih honorarjev. Pristojna organa držav pogodbenic s skupnim dogovorom uredita način uporabe te omejitve.

3. Izraz »licenčnine in avtorski honorarji«, kakor je uporabljen v tem členu, pomeni vse vrste plačil, prejetih kot povračilo za uporabo ali pravico do uporabe kakršnih koli avtorskih pravic za literarno, umetniško ali znanstveno delo, vključno s kinematografskimi filmi, računalniško programsko opremo, 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 preko stalne poslovne enote v drugi državi pogodbenici, v kateri licenčnine in avtorski honorarji nastanejo, in je pravica ali premoženje, v zvezi s katerim se licenčnine in avtorski honorarji plačajo, dejansko povezano s tako stalno poslovno enoto. V tem primeru se uporabljajo določbe 7. člena.

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 honorarde, 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 honorarde 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 nazadnje 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.

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-claims 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 the resident of the other Contracting State, 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, computer software, 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 if 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. Dobiček, ki ga rezident države pogodbenice doseže z odtujitvijo deležev v podjetju, katerih več kakor 50 odstotkov vrednosti izhaja iz nepremičnin, ki so 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, vključno z dobičkom iz odtujitve take stalne poslovne enote (same ali s celotnim podjetjem), se lahko obdavči v tej drugi državi.

4. Dobiček, ki ga podjetje države pogodbenice ustvari z odtujitvijo ladij ali zrakoplovov, s katerimi opravlja prevoze v mednarodnem prometu, ali premičnin, ki se nanašajo na opravljanje prevozov s takimi ladjami ali zrakoplovi, se obdavči samo v tej državi.

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

14. člen

DOHODEK IZ ZAPOSЛИTVE

1. Ob upoštevanju določb 15., 16., 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 zaposlitev izvaja tako, se lahko tako dobljeni prejemki obdavčijo v tej drugi državi.

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

a) je prejemnik navzoč v drugi državi v obdobju ali obdobjih, ki ne presegajo skupno 183 dni v katerem koli dvanajstmesecnem obdobju, ki se začne ali konča v posameznem 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, ki jo ima delodajalec v drugi državi.

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

15. člen

PREJEMKI DIREKTORJEV

Prejemki direktorjev 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.

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, kakor je gledališki, filmski, radijski ali televizijski umetnik ali glasbenik, ali kot športnik iz takih 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 nastopajočemu izvajalcu ali športniku, temveč drugi osebi, se ta dohodek kljub določbam 7. in 14. člena lahko obdavči v državi pogodbenici, v kateri je nastopil izvajalec ali športnik.

2. Gains derived by a resident of a Contracting State from the alienation of shares in a company, deriving more than 50 per cent of their value 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, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other State.

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

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

Article 14

INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 15, 16, 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 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 which the employer has in the other State.

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

Article 15

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 16

ARTISTES AND SPORTSMEN

1. Notwithstanding the provisions of Article 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. Ne glede na določbe prvega in drugega odstavka je dohodek iz dejavnosti nastopajočega izvajalca v državi pogodbenici oproščen davka v tej državi, če se gostovanje v tej državi v celoti ali pretežno krije iz javnih sredstev druge države pogodbenice ali njene politične enote ali lokalne oblasti.

17. člen
POKOJNINE

Ob upoštevanju določb drugega odstavka 18. člena se pokojnine in drugi podobni prejemki, ki se izplačujejo rezidentu države pogodbenice za preteklo zaposlitev, obdavčijo samo v tej državi.

18. člen
DRŽAVNA SLUŽBA

1. a) Plače, mezde in drugi podobni prejemki razen pokojnin, ki jih država pogodbenica ali njena politična enota ali lokalna oblast plačuje 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 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. a) Pokojnina, ki jo plačuje država pogodbenica ali njena politična enota ali lokalna oblast, ali ki se plačuje iz njihovih skladov posamezniku za storitve, opravljene za to državo ali enoto ali oblast, se obdavči samo v tej državi.

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

3. Za plače, mezde in druge podobne prejemke ter za pokojnine za storitve, opravljene v zvezi s poslovanjem države pogodbenice ali njene politične enote ali lokalne oblasti, se uporabljajo določbe 14., 15., 16. in 17. člena.

19. 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. Oprostitev po prvem odstavku se ne prizna za plačilo za raziskovanje, če se tako raziskovanje ne izvaja v javno korist, ampak v zasebno korist posamezne osebe ali oseb.

20. člen
ŠTUDENTI

1. Plačila, ki jih prejme za svoje vzdrževanje, izobraževanje ali usposabljanje 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, se ne obdavčijo v tej državi, če taka plačila izhajajo iz virov zunaj te države.

3. Notwithstanding the provisions of paragraphs 1 and 2 income derived from activities exercised in a Contracting State by an entertainer or sportsman shall be exempt from tax in that State 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.

Article 17
PENSIONS

Subject to the provisions of paragraph 2 of Article 18, 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 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. 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 14, 15, 16 and 17 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 19
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 payment for research if such research is undertaken not in the public interest but for the private benefit of a specific person or persons.

Article 20
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. Pri nagradah, štipendijah in prejemkih iz zaposlitve, ki niso zajeti v prvem odstavku, je študent ali pripravnik iz prvega odstavka upravičen tudi do enakih davčnih oprostitev, olajšav ali odbitkov med takim izobraževanjem ali usposabljanjem, kakor so na voljo rezidentom države pogodbenice, v kateri je na obisku.

21. člen

DRUGI DOHODKI

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

2. Določbe prvega odstavka se ne uporabljajo za dohodek, ki ni dohodek iz nepremičnin, kakor so opredeljene v drugem odstavku 6. člena, če prejemnik takega dohodka, ki je rezident države pogodbenice, posluje v drugi državi pogodbenici preko stalne poslovne enote v njej in je pravica ali premoženje, v zvezi s katerim se plača dohodek, dejansko povezano s tako stalno poslovno enoto. V tem primeru se uporabljajo določbe 7. člena.

IV. POGLAVJE

METODE ZA ODPRAVO DVOJNEGA OBDAVČEVANJA

22. člen

ODPRAVA DVOJNEGA OBDAVČEVANJA

1. Kadar rezident države pogodbenice doseže 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 zneselek, ki je enak davku od dohodka, plačanemu v tej drugi državi.

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

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

V. POGLAVJE

POSEBNE DOLOČBE

23. člen

ENAKO OBRNAVANJE

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, kakor 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, kakor so ali so lahko obdavčevanje in s tem povezane zahteve za državljanje te države v enakih okoliščinah, še zlasti glede rezidentstva.

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, reliefs or reductions in respect of taxes available to residents of the Contracting State which he is visiting.

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

METHODS FOR ELIMINATION OF DOUBLE TAXATION

Article 22

ELIMINATION OF DOUBLE TAXATION

1. Where a resident of a 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 that other 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 that other 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, such 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, 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. Obdavčevanje stalne poslovne enote, ki jo ima podjetje države pogodbenice v drugi državi pogodbenici, ne sme biti manj ugodno v tej drugi državi, kakor je obdavčevanje podjetij te druge države, ki opravljajo enake dejavnosti. Ta določba se ne razlaga kot zavezajoča za državo pogodbenico, da prizna rezidentom druge države pogodbenice kakršne koli osebne olajšave, druge olajšave in znižanja za davčne namene zaradi osebnega stanja ali družinskih obveznosti, ki jih priznava svojim rezidentom.

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 ugotavljanju obdavčljivega dobička takega podjetja odbijejo pod enakimi pogoji, kakor 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 kakršnemu koli obdavčevanju ali kakršni koli zahtevi v zvezi s tem, ki je drugačna ali bolj obremenjujoča, kakor so ali so lahko obdavčevanje in s tem povezane zahteve do podobnih podjetij prve omenjene države.

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

24. člen

POSTOPEK SKUPNEGA DOGOVORA

1. Kadar oseba meni, da imajo ali bodo imela dejanja ene ali obeh držav pogodbenic zanjo za posledico obdavčenje, 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 prvega uradnega obvestila o dejanju, ki je imelo za posledico obdavčenje, ki ni v skladu z določbami konvencije.

2. Če se pristojnemu organu zdi pritožba upravičena in če sam ne najde zadovoljive rešitve, si prizadeva rešiti primer s skupnim dogovorom s pristojnim organom druge države pogodbenice, da bi se izognili obdavčenju, 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 zaradi razlage ali uporabe konvencije. Prav tako se lahko 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, vključno v skupni komisiji, 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 določb te konvencije ali za izvajanje ali uveljavljanje 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.

3. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favorably 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.

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 apply to taxes covered by this Convention.

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 States 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 endeavor, if the objection appears to it to be justified and if it is no 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 endeavor 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 enako kakor 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 davkov, izterjavi ali pregonu, odločjanju 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 javnih sodnih postopkih ali sodnih odločbah.

3. Določbe prvega in drugega odstavka se v nobenem primeru 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 predloži informacije, ki jih ni mogoče dobiti po zakonodaji 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 jih ta druga država morda ne potrebuje za svoje davčne namene. Za obveznost iz prejšnjega stavka veljajo omejitve iz tretjega odstavka, toda v nobenem primeru se take omejitve ne razlagajo tako, kakor 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, kakor da država pogodbenica lahko zavrne predložitev informacij samo zato, ker jih hrani banka, druga finančna institucija, pooblaščenec ali oseba, ki deluje kot zastopnik ali fiduciari, ali zato, ker so povezane z lastniškimi deleži v neki osebi.

26. člen

ČLANI DIPLOMATSKIH PREDSTAVNIŠTEV IN KONZULATOV

Nič v tej konvenciji ne vpliva na davčne ugodnosti članov diplomatskih predstavništev ali konzulatov po splošnih pravilih mednarodnega prava ali določbah posebnih sporazumov.

VI. POGLAVJE KONČNE DOLOČBE

27. 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 na dan prejema zadnjega uradnega obvestila.

2. Ta konvencija se uporablja:

- a) v zvezi z davki, odtegnjenimi pri viru, za dohodek, dosežen 1. januarja ali po njem v koledarskem letu po letu, v katerem začne veljati 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 po letu, v katerem začne veljati konvencija.

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.

3. In no case shall the provisions of paragraphs 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

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.

CHAPTER VI FINAL PROVISIONS

Article 27

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. Konvencija med Republiko Ciper in Socialistično federalno republiko Jugoslavijo o izogibanju dvojnega obdavčevanja v zvezi z davki od dohodka in premoženja, ki je bila podpisana 29. junija 1985 v Nikoziji, preneha veljati med Republiko Ciper in Republiko Slovenijo na dan, ko začne veljati ta konvencija v skladu z določbami drugega odstavka tega člena.

28. 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 dneva začetka veljavnosti konvencije. V tem primeru se konvencija preneha uporabljati:

a) v zvezi z davki, odtegnjenimi pri viru, za dohodek, dosežen 1. januarja ali po njem v koledarskem letu po 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 po letu, v katerem je dano obvestilo o odpovedi.

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

SESTAVLJENO v dveh izvodih v Nikoziji 12. oktobra 2010 v slovenskem, grškem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri razlikah med besedili prevlada angleško besedilo.

Za
Republiko Slovenijo
Franc Križanič l.r.
Minister za finance

Za
Republiko Ciper
Karilaos Stavrakis l.r.
Minister za finance

3. The provisions of the Convention between the Republic of Cyprus and the Socialist Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital signed at Nicosia on 29 June, 1985, shall cease to be in force and in effect between the Republic of Cyprus and the Republic of Slovenia on the date that this Convention becomes applicable in accordance with the provisions of paragraph 2 of this Article.

Article 28

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, 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 Nicosia this 12 day of October 2010, in the Slovenian, Greek and English languages, all texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the
Republic of Slovenia
Franc Križanič (s)
Minister of Finance

For the
Republic of Cyprus
Charilaos Stavrakis (s)
Minister of Finance

PROTOKOL

Ob podpisu Konvencije med Republiko Slovenijo in Republiko Ciper o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka sta se strani sporazumeli, da je ta protokol sestavni del konvencije:

V zvezi s 25. členom »Izmenjava informacij«:

1. Kadar država pogodbenica prosilka zahteva informacije na podlagi 25. člena, mora zagotoviti te informacije, da prikaže predvideno pomembnost zahtevanih informacij:

a) identiteto osebe v obravnavi ali preiskavi;

b) izjavo o iskanih informacijah, vključno z njihovo vrsto in obliko, v kateri želi država pogodbenica prosilka prejeti informacije od zaprošene države pogodbenice;

c) davčni namen, za katerega se iščejo informacije;

d) razloge za domnevo, da so zahtevane informacije v zaprošeni državi pogodbenici ali jih ima oseba pod jurisdikcijo zaprošene države pogodbenice ali so pod nadzorom take osebe;

e) če sta znana, ime in naslov osebe, za katero domneva, da ima zahtevane informacije;

PROTOCOL

At the signing of the Convention between the Republic of Slovenia and the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, both sides have agreed that this Protocol shall form an integral part of the Convention:

With reference to Article 25 "Exchange of Information":

1. The requesting Contracting State shall provide the following information when making a request for information under Article 25 to demonstrate the foreseeable relevance of the information to the request:

a) the identity of the person under examination or investigation;

b) a statement of the information sought including its nature and the form in which the requesting Contracting State wishes to receive the information from the requested Contracting State;

c) the tax purpose for which the information is sought;

d) grounds for believing that the information requested is held in the requested Contracting State or is in the possession or control of a person within the jurisdiction of the requested Contracting State;

e) to extent known, the name and address of any person believed to be in possession of the requested information;

f) izjavo, da je zahteva v skladu z zakonodajo in upravnimi praksami države pogodbenice prosilke, da bi lahko, če bi bile zahtevane informacije pod jurisdikcijo države pogodbenice prosilke, pristojni organ države pogodbenice prosilke pridobil informacije po zakonodaji države pogodbenice prosilke ali z običajno upravno prakso, ter da je v skladu s to konvencijo;

g) izjavo, da je država pogodbenica prosilka izčrpala vsa sredstva, ki so ji na voljo na njenem ozemlju za pridobitev informacij, razen tistih, ki bi povzročila prevelike težave.

2. Informacije, ki jih zahteva država pogodbenica, se zagotovijo le, če ima država prosilka vzajemne določbe in/ali če ima primerne upravne prakse za zagotavljanje zahtevanih informacij.

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

SESTAVLJENO v dveh izvodih v Nikoziji 12. oktobra 2010 v slovenskem, grškem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri razlikah med besedili prevlada angleško besedilo.

Za
Republiko Slovenijo
Franc Križanič l.r.
Minister za finance

Za
Republiko Ciper
Karilaos Stavrakis l.r.
Minister za finance

f) a statement that the request is in conformity with the law and administrative practices of the requesting Contracting State, that if the requested information was within the jurisdiction of the requesting Contracting State then the competent authority of the requesting Contracting State would be able to obtain the information under the laws of the requesting Contracting State or in the normal course of administrative practice and that it is in conformity with this Convention;

g) a statement that the requesting Contracting State has exhausted all means available in its own territory to obtain the information, except those that would cause excessive difficulties.

2. Information requested by a Contracting State shall not be provided unless the requesting State has reciprocal provisions and/or applies appropriate administrative practices for the provision of the information requested.

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

DONE in duplicate at Nicosia this 12 day of October 2010, in the Slovenian, Greek and English languages, all texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the
Republic of Slovenia
Franc Križanič (s)
Minister of Finance

For the
Republic of Cyprus
Charilaos Stavrakis (s)
Minister of Finance

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. 432-01/11-9/9
Ljubljana, dne 7. marca 2011
EPA 1619-V

Državni zbor
Republike Slovenije
mag. Vasja Klavora l.r.
Podpredsednik

- 19. Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Republiko Belorusijo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, s protokolom (BYYIDO)**

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 Republiko Belorusijo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, s protokolom (BYYIDO)

Razglašam Zakon o ratifikaciji Konvencije med Republiko Slovenijo in Republiko Belorusijo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, s protokolom (BYYIDO), ki ga je sprejel Državni zbor Republike Slovenije na seji 7. marca 2011.

Št. 003-02-3/2011-21
Ljubljana, dne 15. marca 2011

dr. Danilo Türk l.r.
Predsednik
Republike Slovenije

Z A K O N

O RATIFIKACIJI KONVENCIJE MED REPUBLIKO SLOVENIJO IN REPUBLIKO BELORUSIJO O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA IN PREMOŽENJA, S PROTOKOLOM (BYYIDO)

1. člen

Ratificira se Konvencija med Republiko Slovenijo in Republiko Belorusijo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, s protokolom, podpisana v Minsku 6. oktobra 2010.

2. člen

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

K O N V E N C I J A **MED REPUBLIKO SLOVENIJO** **IN REPUBLIKO BELORUSIJO O IZOGIBANJU** **DVOJNEGA OBDAVČEVANJA** **IN PREPREČEVANJU DAVČNIH UTAJ** **V ZVEZI Z DAVKI OD DOHODKA** **IN PREMOŽENJA**

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

dogovorili:

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 in premoženja, ki se uvedejo v imenu države pogodbenice ali njenih političnih enot ali lokalnih oblasti, ne glede na način njihove uvedbe.

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

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

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

Have agreed as follows:

ARTICLE 1 **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 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.

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 the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

¹ Besedilo konvencije s protokolom v ruskem jeziku je na vpogled v Sektorju za mednarodno pravo Ministrstva za zunanje zadeve.

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

- a) v Sloveniji:
 - (i) davek od dohodkov pravnih oseb,
 - (ii) dohodnina,
 - (iii) davek od premoženja,
- (v nadaljnjem besedilu »slovenski davek«);
- b) v Belorusiji:
 - (i) davek od dohodka,
 - (ii) davek od dobička,
 - (iii) dohodnina,
 - (iv) davek od nepremičnin,
- (v nadaljnjem besedilu »beloruski 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 se 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 kadar se uporablja v geografskem pomenu, ozemlje Slovenije in tista morska območja, na katerih lahko Slovenija izvaja svoje suverene pravice ali jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;

b) izraz »Belorusija« pomeni Republiko Belorusijo, in kadar se uporablja v geografskem pomenu, ozemlje, na katerem lahko Republika Belorusija izvaja svoje suverene pravice in jurisdikcijo po beloruski zakonodaji in v skladu z mednarodnim pravom;

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

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

e) izraz »družba« pomeni katero koli pravno osebo ali kateri koli subjekt, ki se za davčne namene obravnava kot ločeni subjekt;

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

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

h) izraz »mednarodni promet« pomeni prevoz z ladjo, letalom ali cestnim vozilom, ki ga opravlja podjetje s sedežem dejanske uprave v državi pogodbenici, razen če se z ladjo, letalom ali cestnim vozilom ne opravlja prevozi samo med kraji v drugi državi pogodbenici;

i) izraz »pristojni organ« pomeni:

(i) v Sloveniji Ministrstvo za finance Republike Slovenije ali njegovega pooblaščenega predstavnika;

(ii) v Belorusiji Ministrstvo za davke in dajatve Republike Belorusije ali njegovega pooblaščenega predstavnika;

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

(i) posameznika, ki ima državljanstvo države pogodbenice;

(ii) pravno osebo, partnerstvo ali združenje, katerega status izhaja iz veljavne zakonodaje v tej državi pogodbenici;

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

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 Belarus:

- (i) the tax on income;
- (ii) the tax on profits;
- (iii) the income tax on individuals;
- (iv) the tax on immovable property

(hereinafter referred to as "Belarusian 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 "Belarus" means the Republic of Belarus and, when used in a geographical sense, means the territory over which the Republic of Belarus exercises under the laws of Belarus and in accordance with international law sovereign rights and jurisdiction;

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

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

e) the term "company" means any legal person or any other entity that is treated as a separate entity for tax purposes;

f) the term "enterprise" applies to the carrying on by a person of any business;

g) 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;

h) 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;

i) the term "competent authority" means:

(i) in Slovenia: the Ministry of Finance of the Republic of Slovenia or its authorised representative;

(ii) in Belarus: the Ministry of Taxes and Duties of the Republic of Belarus or its authorised representative;

j) 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 that Contracting State;

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

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 mora po zakonodaji te države plačevati davke zaradi svojega stalnega prebivališča, prebivališča, kraja registracije, sedeža uprave ali katerega koli drugega podobnega merila, in vključuje tudi to državo in katero koli njeno politično enoto ali lokalno oblast. Ta izraz pa ne vključuje osebe, ki mora v tej državi plačevati davke samo v zvezi z dohodki iz virov v tej državi ali od premoženja v njej.

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

a) šteje se samo za rezidenta države, v kateri ima na voljo stalno domovanje; če ima stalno domovanje na voljo v obeh državah, se šteje samo za rezidenta države, s katero ima tesnejše osebne in ekonomske stike (središče življenjskih interesov);

b) če ni mogoče opredeliti države, v kateri ima središče življenjskih interesov, ali če nima v nobeni od držav na voljo 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 ga obe državi obravnavata kot svojega državljanja ali pa ni državljan nobene od njiju, pristojna organa držav pogodbenic vprašanje rešita s skupnim dogovorom.

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

5. ČLEN STALNA POSLOVNA ENOTA

1. V tej konvenciji izraz »stalna poslovna enota« pomeni stalno mesto poslovanja, preko 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.

3. Gradbišče, projekt gradnje, montaže ali postavitve ali dejavnost nadzora ali svetovanja v zvezi z njimi je stalna poslovna enota samo, če so gradbišče, projekt ali dejavnost na ozemlju države pogodbenice dlje kakor dvanajst 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;

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 registration, 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 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 each State considers him as its own national or if he is not a national of either 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. A building site, a construction, assembly or installation project or a supervisory or consultancy activity connected therewith, constitutes a permanent establishment only if such site, project or activity lasts in the territory of a Contracting State for a period of more than twelve months.

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) 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 tega odstavka ne bi štelo za stalno poslovno enoto, če bi se opravljale preko stalnega mesta poslovanja.

6. Ne šteje se, da ima podjetje stalno poslovno enoto v državi pogodbenici samo zato, ker opravlja posle v tej državi preko 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 ali je pod nadzorom družbe, ki je rezident druge države pogodbenice, ali opravlja posle v tej drugi državi (preko stalne poslovne enote ali drugače), še ne pomeni, da je ena od družb stalna poslovna enota druge.

6. ČLEN

DOHODEK IZ NEPREMIČNIN

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

2. 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 zemljisko lastnino, užitek na nepremičninah in pravice do spremenljivih ali stalnih plačil kot nadomestilo za izkorisčanje ali pravico do izkorisčanja nahajališč rude, virov in drugega naravnega bogastva; ladje, letala in cestna vozila 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.

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 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. 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, aircraft and road vehicles 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.

7. ČLEN

POSLOVNI DOBIČEK

1. Dobiček podjetja države pogodbenice se obdavči samo v tej državi, razen če podjetje ne posluje v drugi državi pogodbenici preko stalne poslovne enote v njej. Če podjetje posluje, kakor je prej navedeno, se lahko dobiček podjetja obdavči v drugi državi, vendar samo toliko dobička, kolikor se pripše tej stalni poslovni enoti.

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

3. Pri ugotavljanju dobička stalne poslovne enote je dovoljeno odšteti stroške (razen stroškov, ki jih ne bi bilo mogoče odšteti, če bi bila ta stalna poslovna enota ločeno podjetje države pogodbenice), nastale 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 dobiček, ki se pripše 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 pripše dobiček samo zato, ker nakupuje dobrine ali blago za podjetje.

6. Za namene prejšnjih odstavkov se dobiček, ki se pripše stalni poslovni enoti, vsako leto ugotavlja po enaki 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

MEDNARODNI PREVOZ

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

2. V tem členu dobiček iz opravljanja ladijskih in letalskih prevozov v mednarodnem prometu vključuje dobiček iz dajanja praznih ladij in letal v najem, če je tako dajanje v najem občasno pri opravljanju prevozov z ladjami ali letali v mednarodnem prometu.

3. Če je sedež dejanske uprave ladjarskega 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.

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

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 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

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. For the purposes of this Article, profits from the operation of ships or aircraft in international traffic shall include profits from the rental on a bareboat basis of ships or aircraft, where such rental is incidental to the operation of ships or aircraft in international traffic.

3. 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 harbour of the ship is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship is a resident.

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

9. ČLEN**POVEZANA PODJETJA****1. Kadar:**

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

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

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

2. Kadar država pogodbenica v dobiček podjetja te države vključuje – in ustrezno obdavči – dobiček, za katerega je bilo že obdavčeno podjetje druge države pogodbenice v tej drugi državi, in je tako vključeni dobiček dobiček, ki bi prirasel podjetju prve omenjene države, če bi bili pogoji, ki obstajajo med podjetjema, taki, kakor 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.

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 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 5 odstotkov bruto zneska dividend.

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

3. Izraz »dividende«, kakor je uporabljen v tem členu, pomeni dohodek iz delnic ali drugih pravic do udeležbe pri dobičku, ki niso terjatve, in tudi dohodek iz drugih podobnih pravic, ki se davčno obravnava enako kakor 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, preko stalne poslovne enote v njej in je delež, v zvezi s katerim se dividende plačajo, dejansko povezan s to stalno poslovno enoto. V takem primeru se uporabljajo določbe 7. člena.

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 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 tej drugi državi.

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 other 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.

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 5 per cent of the gross amount of the dividends.

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

3. The term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other similar 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 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.

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 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.

11. ČLEN**OBRESTI**

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

2. Take obresti 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.

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

a) je plačnik obresti vlada te države pogodbenice ali njena politična enota, lokalna oblast ali centralna (narodna) banka;

b) se obresti plačajo vladu druge države pogodbenice ali njeni politični enoti, lokalni oblasti ali centralni (narodni) banki.

4. Izraz »obresti«, kakor 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 dajejo pravico do udeležbe pri dolžnikovem dobičku, 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.

5. 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, preko stalne poslovne enote v njej in je terjatev, v zvezi s katero se obresti plačajo, dejansko povezana s to stalno poslovno enoto. V takem primeru se uporabljajo določbe 7. člena.

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, 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.

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

12. ČLEN**LICENČNINE IN AVTORSKI HONORARJI**

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

2. Take licenčnine in avtorski honorarji se lahko obdavčijo tudi v državi pogodbenici, v kateri nastanejo, in sicer 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 5 odstotkov bruto zneska takih licenčnin in avtorskih honorarjev.

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.

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 (National) 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 (National) Bank 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. 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.

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 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.

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 5 per cent of the gross amount of such royalties.

3. Izraz »licenčnine in avtorski honorarji«, kakor je uporabljen v tem členu, pomeni vse vrste plačil, prejetih kot povračilo za uporabo ali pravico do uporabe kakršnih koli avtorskih pravic za literarno, umetniško ali znanstveno delo, vključno s kinematografskimi filmi in filmi ali trakovi za radijsko ali televizijsko predvajanje, katerega koli patentna, 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 licenčnine in avtorski honorarji nastanejo, preko stalne poslovne enote v njej in je pravica ali premoženje, v zvezi s katerim se licenčnine in avtorski honorarji plačajo, dejansko povezano s stalno poslovno enoto. V takem primeru se uporablja določba 7. člena.

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, 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 razmerja 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 razmerja 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 iz odtujitve ladij, letal ali cestnih vozil, s katerimi se opravlja 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.

4. Dobiček, ki ga rezident države pogodbenice doseže z odtujitvijo delnic ali kakršnih koli primerljivih deležev, katerih vrednost v več kakor 50 odstotkih neposredno ali posredno izhaja iz nepremičnin, ki so v drugi državi pogodbenici, se lahko obdavči v tej drugi državi.

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

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 paragraph 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 from the alienation of ships, aircraft or road vehicles operated in international traffic or 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. Gains derived by a resident of a Contracting State from the alienation of shares or comparable interests of any kind deriving more than 50 per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State.

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

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 zaposlitev izvaja tako, se lahko tako dobljeni prejemki obdavčijo v tej drugi državi.

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

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

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

c) prejemka ne krije stalna poslovna enota, 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.

15. ČLEN**PLAČILA DIREKTORJEM**

Plačila direktorjem in druga podobna plačila, ki jih dobi rezident države pogodbenice kot član uprave ali drugega 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, kakor 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 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 umetniki ali športniki izvajajo v državi pogodbenici, če se gostovanje v tej državi v celoti ali večinoma financira iz javnih sredstev ene ali obeh držav pogodbenic ali njunih političnih enot ali lokalnih oblasti. V takem primeru se dohodek obdavči samo v državi pogodbenici, katere rezident je umetnik ali športnik.

17. ČLEN**POKOJNINE**

1. Ob upoštevanju določb drugega odstavka 18. člena se pokojnine in drugi podobni prejemki, ki se izplačujejo rezidentu države pogodbenice za preteklo zaposlitev, obdavčijo samo v tej državi.

2. Ne glede na določbe prvega odstavka se plačila, ki jih posameznik, ki je rezident države pogodbenice, prejme skladno z zakonodajo o socialni varnosti druge države pogodbenice, obdavčijo samo v tej drugi državi.

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 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 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 15**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 any other 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 artistes or sportsmen if the visit to that State is wholly or mainly financed by public funds of one or both of the Contracting States or political subdivision or local authority thereof. In such a case, the income shall be taxable only in the Contracting State in which the artiste or sportsman is a resident.

ARTICLE 17**PENSIONS**

1. Subject to the provisions of paragraph 2 of Article 18, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that State.

2. Notwithstanding the provisions of paragraph 1, payments received by an individual being a resident of a Contracting State under the social security legislation of the other Contracting State shall be taxable only in that other State.

18. ČLEN**DRŽAVNA SLUŽBA**

1. a) Plače, mezde in drugi podobni prejemki, ki jih država pogodbenica ali njena politična enota ali lokalna oblast plačuje 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 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. a) Ne glede na določbe prvega odstavka se pokojnine in drugi podobni prejemki, ki jih plača država pogodbenica ali njena politična enota ali lokalna oblast ali ki se plačajo iz njihovih skladov posamezniku za storitve, opravljene za to državo ali enoto ali oblast, obdavčijo samo v tej državi.

b) Take pokojnine in drugi podobni prejemki se obdavčijo samo v drugi državi pogodbenici, če je posameznik rezident in državljan te države.

3. Za plače, mezde, pokojnine in druge podobne prejemke za storitve, opravljene v zvezi s poslovanjem države pogodbenice ali njene politične enote ali lokalne oblasti, se uporabljajo določbe 14., 15., 16. in 17. člena.

19. ČLEN**PROFESORJI IN RAZISKOVALCI**

1. Posameznik, ki je ali je bil rezident države pogodbenice tik pred obiskom druge države pogodbenice in je na povabilo univerze, višje ali visoke šole, šole ali druge podobne izobraževalne ustanove, ki jo priznava vlada druge države pogodbenice, na obisku v tej drugi državi pogodbenici za obdobje največ dveh zaporednih let samo zaradi poučevanja ali raziskovanja ali obojega v tej izobraževalni ustanovi, je oproščen davka v drugi državi pogodbenici od prejemkov za tako poučevanje ali raziskovanje. Posameznik je upravičen do ugodnosti iz tega člena samo enkrat.

2. Oprostitev po prvem odstavku se ne prizna za prejemeke za raziskovanje, če se tako raziskovanje ne izvaja v javno korist, ampak v zasebno korist določene osebe ali oseb.

20. 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 ta plačila izhajajo iz virov zunaj te države.

2. Pri nagradah, štipendijah in drugih podobnih prejemkih ter prejemkih iz zaposlitve, ki niso zajeti v prvem odstavku, je študent ali pripravnik iz prvega odstavka med izobraževanjem ali usposabljanjem upravičen tudi do enakih oprostitev, olajšav ali odbitkov pri davnih kakor rezidenti države pogodbenice, v kateri je na obisku.

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.

ARTICLE 18**GOVERNMENT SERVICE**

1. a) Salaries, wages and other similar remuneration 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) Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration 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 pensions and other similar remuneration 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 14, 15, 16, and 17 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

ARTICLE 19**PROFESSORS AND RESEARCHERS**

1. An individual who is or was a resident of a Contracting State immediately before a visit to the other Contracting State, and who, at the invitation of any university, college, school or other similar educational institution, which is recognized by the Government of the other Contracting State, visits that other Contracting State for a period not exceeding two consecutive years solely for the purpose of teaching or research or both at such educational institution shall be exempt from tax in the other Contracting State on his remuneration for such teaching or research. An individual shall be entitled to the benefits of this Article only once.

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 20**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 other similar remuneration 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, reliefs or reductions in respect of taxes available to residents of the Contracting State which he is visiting.

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. Določbe prvega odstavka se ne uporabljajo za dohodek, ki ni dohodek iz nepremičnin, kakor so opredeljene v drugem odstavku 6. člena, če prejemnik takega dohodka, ki je rezident države pogodbenice, posluje v drugi državi pogodbenici preko stalne poslovne enote v njej in je pravica ali premoženje, in zvezi s katerim se plača dohodek, dejansko povezano s tako stalno poslovno enoto. V takem primeru se uporabljajo določbe 7. člena.

22. ČLEN PREMOŽENJE

1. Premoženje v obliki nepremičnin iz 6. člena, ki je v lasti rezidenta države pogodbenice in je 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, se lahko obdavči v tej drugi državi.

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

4. Vse drugo premoženje rezidenta države pogodbenice se obdavči samo v tej državi.

23. ČLEN

ODPRAVA DVOJNEGA OBDAVČEVANJA

1. V Sloveniji se dvojno obdavčevanje odpravi tako:

a) Kadar rezident Slovenije doseže dohodek ali ima v lasti premoženje, ki se v skladu z določbami te konvencije lahko obdavči v Belorusiji, Slovenija dovoli:

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

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

Tak odbitek v nobenem primeru ne sme presegati tistega dela pred odbitkom izračunanega davka od dohodka ali premoženja, ki se nanaša, odvisno od primera, na dohodek ali premoženje, ki se lahko obdavči v Belorusiji.

2. V Belorusiji se dvojno obdavčevanje odpravi tako:

a) Kadar rezident Belorusije doseže dohodek (dobiček) ali ima v lasti premoženje, ki se v skladu z določbami te konvencije lahko obdavči v Sloveniji, Belorusija dovoli:

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

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

Tak odbitek v nobenem primeru ne sme presegati tistega dela pred odbitkom izračunanega davka od dohodka (dobička) ali premoženja, ki se nanaša, odvisno od primera, na dohodek (dobiček) ali premoženje, ki se lahko obdavči v Sloveniji.

3. Kadar je v skladu s katero koli določbo te konvencije dohodek, ki ga doseže rezident države pogodbenice, ali premoženje, ki ga ima v lasti, oproščeno davka v tej državi, lahko ta država pri izračunu zneska davka od preostalega dohodka ali premoženja tega rezidenta vseeno upošteva oproščeni dohodek ali premoženje.

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.

ARTICLE 22 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 may be taxed in that other State.

3. Capital represented by ships, aircraft and road vehicles operated in international traffic, and by movable property pertaining to the operation of such ships, aircraft and 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 23

ELIMINATION OF DOUBLE TAXATION

1. In Slovenia double taxation shall be eliminated as follows:

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

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

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

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 Belarus.

2. In Belarus double taxation shall be eliminated as follows:

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

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

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

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

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

24. ČLEN

ENAKO OBRAVNAVANJE

1. Državljeni države pogodbenice ne smejo biti v drugi državi pogodbenici zavezani kakršnemu koli obdavčevanju ali kakršni koli zahtevi v zvezi s tem, ki je drugačna ali bolj obremenjujoča, kakor 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. Obdavčevanje stalne poslovne enote, ki jo ima podjetje države pogodbenice v drugi državi pogodbenici, ne sme biti manj ugodno v tej drugi državi, kakor je obdavčevanje podjetij te druge države, ki opravljajo enake dejavnosti. Ta določba se ne razlaga kot zavezajoča za državo pogodbenico, da prizna rezidentom druge države pogodbenice kakršne koli osebne olajšave, druge olajšave in znižanja za davčne namene zaradi osebnega stanja ali družinske obveznosti, ki jih priznava svojim rezidentom.

3. 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 ugotavljanju obdavčljivega dobička takega podjetja odbijejo pod enakimi pogoji, kakor če bi bili plačani rezidentu prve omenjene države. Podobno se tudi kakršni koli dolgovi podjetja države pogodbenice rezidentu druge države pogodbenice pri določanju obdavčljivega premoženja takega podjetja odbijejo pod enakimi pogoji, kakor če bi bili pogodbeno dogovorjeni z rezidentom prve omenjene države.

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

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

25. ČLEN

POSTOPEK SKUPNEGA DOGOVORA

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

2. Če se pristojnemu organu zdi pritožba upravičena in če sam ne more priti do zadovoljive rešitve, si prizadeva rešiti primer s skupnim dogovorom s pristojnim organom druge države pogodbenice z namenom izognitev obdavčenju, ki ni v skladu s konvencijo. Vsak doseženi 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 posvetujeta o odpravi dvojnega obdavčevanja v primerih, ki jih konvencija ne predvideva.

ARTICLE 24

NON-DISCRIMINATION

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

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

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

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

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

ARTICLE 25

MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Convention. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. Pristojna organa držav pogodbenic lahko za dosego dogovora iz prejšnjih odstavkov neposredno komunicirata. Kadar je za dosega dogovora priporočljiva ustna izmenjava mnenj, ta lahko poteka preko komisije, ki jo sestavljajo predstavniki pristojnih organov držav pogodbenic.

26. ČLEN

IZMENJAVA INFORMACIJ

1. Pristojna organa držav pogodbenic si izmenjujeta informacije, ki so predvidoma pomembne za izvajanje določb te konvencije ali za izvajanje ali uveljavljanje 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.

2. Vsaka informacija, ki jo država pogodbenica prejme na podlagi prvega odstavka, se obravnava kot tajnost enako kakor 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 davkov, izterjavi ali pregonu, 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 javnih sodnih postopkih ali sodnih odločbah.

3. Določbe prvega in drugega odstavka se v nobenem primeru 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 predloži informacije, ki jih ni mogoče dobiti po zakonodaji 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 jih ta druga država morda ne potrebuje za svoje davčne namene. Za obveznost iz prejšnjega stavka veljajo omejitve iz tretjega odstavka, toda v nobenem primeru se take omejitve ne razlagajo tako, kakor da država pogodbenica lahko zvrne predložitev informacij samo zato, ker sama zanje nima interesa.

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

27. ČLEN

ČLANI DIPLOMATSKIH PREDSTAVNIŠTEV IN KONZULATOV

Nič v tej konvenciji ne vpliva na davčne ugodnosti članov diplomatskih predstavništev ali konzulatov po splošnih pravilih mednarodnega prava ali določbah posebnih sporazumov.

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. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of representatives of the competent authorities of the Contracting States.

ARTICLE 26

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. 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.

3. In no case shall the provisions of paragraphs 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.

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 27

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.

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 na dan prejema zadnjega uradnega obvestila.

2. Ta konvencija se uporablja:

- a) v zvezi z davki, odtegnjenimi pri viru, za dohodek, dosežen 1. januarja ali po njem v koledarskem letu po letu, v katerem začne veljati konvencija;
- b) v zvezi z drugimi davki za davke, obračunane za katero koli davčno obdobje, ki se začne 1. januarja ali po njem v koledarskem letu po letu, v katerem začne veljati konvencija.

29. ČLEN**PRENEHANJE VELJAVNOSTI**

Ta konvencija velja, dokler je 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 veljavnosti konvencije. V tem primeru se konvencija preneha uporabljati:

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

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

SESTAVLJENO v dveh izvodih v Minsku dne 6. oktobra 2010 v slovenskem, ruskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri različni razlagi besedil prevlada angleško besedilo.

Za
Republiko Slovenijo
Ada Filip Slivnik l.r.

Za
Republiko Belorusijo
Vladimir Polujan l.r.

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 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 Convention enters into force;

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

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, to taxes chargeable for any tax period 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, being duly authorized thereto, have signed this Convention.

DONE in duplicate at Minsk this 6th day of October 2010, in the Slovenian, Russian and English languages, all texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the
Republic of Slovenia
Ada Filip Slivnik (s)

For the
Republic of Belarus
Vladimir Poluyan (s)

PROTOKOL

H Konvenciji med Republiko Slovenijo in Republiko Belorusijo o izogibanju dvojnega obdavčevanja in prečevanju davčnih utaj v zvezi z davki od dohodka in premoženja

Ob podpisu Konvencije med Republiko Slovenijo in Republiko Belorusijo o izogibanju dvojnega obdavčevanja in prečevanju davčnih utaj v zvezi z davki od dohodka in premoženja sta se podpisana sporazumela, da so naslednje določbe sestavni del konvencije:

1. V tej konvenciji angleški izraz »capital« za Belorusijo pomeni »premoženje«.

2. Izraz »politična enota«, kakor se uporablja v tej konvenciji, se uporablja le za Slovenijo.

3. V tej konvenciji izraz »sedež dejanske uprave« pomeni kraj, kjer se družba dejansko upravlja in nadzira ter kjer na najvišji ravni poteka odločanje o pomembnih usmeritvah, bistvenih za vodenje družbe.

PROTOCOL

to the Convention between the Republic of Slovenia and the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital

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

1. For the purposes of the Convention, the term "capital" in case of Belarus means "property".

2. The term "political subdivision" as used in the Convention refers only to Slovenia.

3. For the purposes of the Convention, the term "place of effective management" means the place where a company is actually managed and controlled and where the decision making at the highest level on important policies essential for the management of a company takes place.

4. V zvezi s prvim odstavkom 3. člena, pododstavkom k):

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

5. V zvezi z drugim odstavkom 6. člena:

za Belorusijo, razen če se izraz »nepremičnine« po domači zakonodaji spremeni, dohodek, ki izhaja iz nepremičnin in je obdavčljiv po 6. členu, vključuje tudi dohodek, ki se ustvari z neposredno uporabo, dajanjem v najem ali katero koli drugo obliko uporabe premoženja, 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 in drugega naravnega bogastva.

6. V zvezi s tretjim odstavkom 12. člena:

izraz »industrijska, komercialna ali znanstvena oprema« vključuje tudi cestna vozila.

V DOKAZ NAVEDENEGA sta podpisana, ki sta bila za to pravilno pooblaščena, podpisala ta protokol.

SESTAVLJENO v dveh izvodih v Minsku dne 6. oktobra 2010 v slovenskem, ruskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri različni razlagi besedil prevlada angleško besedilo.

Za
Republiko Slovenijo
Ada Filip Slivnik l.r.

Za
Republiko Belorusijo
Vladimir Polujan l.r.

4. With respect to Article 3, paragraph 1, subparagraph k):

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

5. With respect to Article 6, paragraph 2:

In case of Belarus, unless the term "immovable property" is amended under the domestic law, income derived from immovable property which is taxable in accordance with Article 6 shall also include income derived from the direct use, letting, or use in any other form of 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.

6. With respect to Article 12, paragraph 3:

The term "industrial, commercial or scientific equipment" includes also road vehicles.

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

DONE in duplicate at Minsk this 6th day of October 2010, in the Slovenian, Russian and English languages, all texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the
Republic of Slovenia
Ada Filip Slivnik (s)

For the
Republic of Belarus
Vladimir Poluyan (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. 432-01/11-10/9
Ljubljana, dne 7. marca 2011
EPA 1620-V

Državni zbor
Republike Slovenije
mag. Vasja Klavora l.r.
Podpredsednik

20. Zakon o ratifikaciji Sporazuma o spremembi Sporazuma o socialnem zavarovanju med Republiko Slovenijo in Bosno in Hercegovino (BBHSZ-A)

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

U K A Z**o razglasitvi Zakona o ratifikaciji Sporazuma o spremembi Sporazuma o socialnem zavarovanju med Republiko Slovenijo in Bosno in Hercegovino (BBHSZ-A)**

Razglašam Zakon o ratifikaciji Sporazuma o spremembi Sporazuma o socialnem zavarovanju med Republiko Slovenijo in Bosno in Hercegovino (BBHSZ-A), ki ga je sprejel Državni zbor Republike Slovenije na seji 7. marca 2011.

Št. 003-02-3/2011-16
Ljubljana, dne 15. marca 2011

dr. Danilo Türk I.r.
Predsednik
Republike Slovenije

Z A K O N**O RATIFIKACIJI SPORAZUMA O SPREMEMBI SPORAZUMA O SOCIALNEM ZAVAROVANJU MED REPUBLIKO SLOVENIJO IN BOSNO IN HERCEGOVINO (BBHSZ-A)****1. člen**

Ratificira se Sporazum o spremembi Sporazuma o socialnem zavarovanju med Republiko Slovenijo in Bosno in Hercegovino, podpisan na Brdu pri Kranju 17. decembra 2010.

2. člen

Sporazum se v izvirniku v slovenskem in bosanskem jeziku glasi:

S P O R A Z U M**O SPREMEMBI SPORAZUMA O SOCIALNEM ZAVAROVANJU MED REPUBLIKO SLOVENIJO IN BOSNO IN HERCEGOVINO**

Republika Slovenija in Bosna in Hercegovina sta se dogovorili:

1. člen

(1) S tem sporazumom se spremeni tretji odstavek 5. člena Sporazuma o socialnem zavarovanju med Republiko Slovenijo in Bosno in Hercegovino, podpisanega 19. 2. 2007 v Sarajevu (v nadaljevanju: Sporazum o socialnem zavarovanju med Republiko Slovenijo in Bosno in Hercegovino), tako da se glasi:

»(3) Določbe prvega in drugega odstavka 5. člena se ne nanašajo na varstveni dodatek, dodatek za pomoč in postrežbo ter denarna nadomestila, ki jih osebe prejemajo v zvezi z invalidnostjo. Te dajatve se izplačujejo le, če ima upravičenec stalno prebivališče na ozemlju pogodbenice, po pravnih predpisih katere so bile pridobljene.«

(2) V Sporazumu o socialnem zavarovanju med Republiko Slovenijo in Bosno in Hercegovino se za tretjim odstavkom 5. člena doda nov četrti odstavek, ki se glasi:

»(4) Denarna nadomestila za primer brezposelnosti, po grebnina in posmrtnina se ne izplačujejo v drugo pogodbenico. Pravice do teh dajatev se uveljavljajo v skladu s tem sporazumom in pravnimi predpisi pogodbenice, na ozemlju katere so te pravice pridobljene, če ima upravičenec stalno ali začasno prebivališče na ozemlju te pogodbenice.«

S P O R A Z U M**O IZMJENI SPORAZUMA O SOCIJALNOM OSIGURANJU IZMEĐU REPUBLIKE SLOVENIJE I BOSNE I HERCEGOVINE**

Republika Slovenija i Bosna i Hercegovina dogovorile su se o sljedećem:

Član 1.

(1) Ovim sporazumom mijenja se stav (3) člana 5. Sporazuma o socijalnom osiguranju između Republike Slovenije i Bosne i Hercegovine, potpisani 19. februara 2007. godine u Sarajevu, (u daljnjem tekstu: Sporazum o socijalnom osiguranju između Republike Slovenije i Bosne i Hercegovine) i glasi kako slijedi:

»(3) Odredbe člana 5. stava (1) i (2) se ne odnose na zaštitni dodatak, dodatak za pomoć i njegu i na novčane naknade koje osebe primaju po osnovu invaliditeta. Ova davanja se isplaćuju samo ako osoba koja je ostvarila to pravo ima prebivalište na teritoriji države ugovornice po čijim pravnim propisima je to pravo ostvareno.«

(2) U Sporazumu o socijalnom osiguranju između Republike Slovenije i Bosne i Hercegovine iza stava (3) člana 5. dodaje se novi stav (4) koji glasi:

»(4) Novčane naknade po osnovu nezaposlenosti, troškovi sahrane (ukopnina) i davanje za slučaj smrti (posmrtnina) se ne isplaćuju u drugu državu ugovornicu. Prava na ova davanja se ostvaruju u skladu sa ovim Sporazumom i pravnim propisima države ugovornice na čijoj teritoriji su ostvarena ta prava, ako korisnik ima prebivalište ili boravište na teritoriji te države ugovornice.«

¹ Besedilo sporazuma v hrvaškem in srbskem jeziku je na vpogled v Sektorju za mednarodno pravo Ministrstva za zunanje zadeve.

2. člen

(1) Ta sporazum se ratificira.

(2) Ta sporazum začne veljati z dnem prejema zadnjega od uradnih obvestil strani o končanju potrebnih notranjepravnih postopkov za njegovo uveljavitev.

(3) Ta sporazum se sklene za nedoločen čas. Vsaka pogodbenica ga lahko odpove z odpovednim rokom šestih mesecev. Odpoved učinkuje s potekom tekočega koledarskega leta in mora biti dana pisno po diplomatski poti.

(4) Ob odpovedi tega sporazuma njegove določbe še naprej veljajo za pridobljene pravice, in sicer ne glede na omejujoče določbe, ki jih predvidevajo sistemi s tega področja za primer bivanja upravičenca v tujini.

(5) Ob odpovedi tega sporazuma se začeti postopki za uveljavljanje pravic po tem sporazumu dokončajo po določbah tega sporazuma.

V potrditev tega sta pooblaščenca podpisala ta sporazum.

Sestavljen na Brdu pri Kranju dne 17. decembra 2010 v dveh izvirnikih v slovenskem jeziku ter v uradnih jezikih Bosne in Hercegovine – v bosanskom, hrvaškem in srbskem jeziku, pri čemer so vsa besedila enako verodostojna.

Za Republiko Slovenijo
dr. Ivan Svetlik l.r.

Za Bosno in Hercegovino
mag. Sredoje Nović l.r.

Član 2.

(1) Ovaj sporazum podliježe ratifikaciji.

(2) Ovaj sporazum stupa na snagu na dan prijema posljednjeg od zvaničnih obaveštenja strana o okončanju potrebnih unutrašnje-pravnih postupaka za njegovo stupanje na snagu.

(3) Ovaj sporazum se zaključuje na neodređeno vrijeme. Svaka država ugovornica može ga otkazati sa otkaznim rokom od šest mjeseci. Otkaz djeluje sa istekom tekuće kalendarske godine i mora se predati u pisanoj formi, diplomatskim putem.

(4) U slučaju otkaza ovog sporazuma njegove odredbe za stečena prava i dalje ostaju na snazi, i to bez obzira na ograničavajuće odredbe koje predviđaju sistemi sa tog područja u slučaju boravka korisnika u inozemstvu.

(5) U slučaju otkaza ovog sporazuma započeti postupci za ostvarivanje prava na osnovu ovog sporazuma završit će se prema odredbama ovog sporazuma.

Radi potvrđivanja navedenog opunomočenici su potpisali ovaj sporazum.

Sastavljen na Brdu kod Kranja dana 17. decembra 2010. godine u dva originala na slovenačkom jeziku i na službenim jezicima Bosne i Hercegovine – bosanskom, hrvaškom i srpskom jeziku, pri čemu su svi tekstovi jednako vjerodostojni.

Za Republiku Sloveniju
dr. Ivan Svetlik s.r.

Za Bosnu i Hercegovinu
mr. Sredoje Nović s.r.

3. člen

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

4. člen

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

Št. 170-01/10-3/12
Ljubljana, dne 7. marca 2011
EPA 1095-V

Državni zbor
Republike Slovenije
mag. Vasja Klavora l.r.
Podpredsednik

21. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Slovaške republike o vojnih grobiščih (BSKVG)

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 Slovaške republike o vojnih grobiščih (BSKVG)**

Razglašam Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Slovaške republike o vojnih grobiščih (BSKVG), ki ga je sprejel Državni zbor Republike Slovenije na seji 7. marca 2011.

Št. 003-02-3/2011-17
Ljubljana, dne 15. marca 2011

dr. Danilo Türk l.r.
Predsednik
Republike Slovenije

Z A K O N**O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN VLADO SLOVAŠKE REPUBLIKE O VOJNIH GROBIŠČIH (BSKVG)**

1. člen

Ratificira se Sporazum med Vlado Republike Slovenije in Vlado Slovaške republike o vojnih grobiščih, podpisani v Ljubljani 16. novembra 2010.

2. člen

Sporazum se v izvirniku v slovenskem in angleškem jeziku glasi:¹

S P O R A Z U M
MED VLADO REPUBLIKE SLOVENIJE
IN VLADO SLOVAŠKE REPUBLIKE
O VOJNIH GROBIŠČIH

Vlada Republike Slovenije
in
Vlada Slovaške republike

(v nadalnjem besedilu: pogodbenci) sta se,
zavedajoč se obstoja vojnih grobišč na ozemlju držav pogodbenc, kjer so pokopani posmrtni ostanki slovenskih in slovaških žrtev vojne,

v želji počastiti spomin nanje in jim zagotoviti dostenj kraj zadnjega počitka, z upoštevanjem humanitarnih načel in določb ženevskeih konvencij z dne 12. avgusta 1949 o zaščiti žrtev vojne ter Dodatnega protokola k Ženevskim konvencijam z dne 12. avgusta 1949 o zaščiti žrtev mednarodnih oboroženih spopadov (Protokol I) z dne 8. junija 1977 in drugih določb mednarodnega humanitarnega prava,

dogovorili o naslednjem:

1. člen
Opredelitev izrazov

V tem sporazumu izraz:

a) »vojno grobišče« pomeni kraj, kjer ležijo posmrtni ostanki žrtev prve in druge svetovne vojne in z njima povezanih dogodkov, skupaj z nagrobnikom, spomenikom, spominsko ploščo, drugimi posvečenimi simboli ali spominskim parkom, ki opozarja na vojni dogodek, vključno z grobovi posameznikov in množičnimi grobišči,

A G R E E M E N T
BETWEEN THE GOVERNMENT OF THE
REPUBLIC OF SLOVENIA
AND THE GOVERNMENT
OF THE SLOVAK REPUBLIC ON WAR GRAVES

the Government of the Republic of Slovenia
and
the Government of the Slovak Republic,

(hereinafter referred to as "Contracting Parties"),

taking into account the existence of the war graves in the territory of the States of the Contracting Parties, where the remains of the Slovenian and the Slovak war victims are placed,

wishing to honour their commemoration and to ensure them a dignified place of the last rest, following the principles of humanity and provisions of the Geneva Conventions of 12 August 1949 for the protection of war victims and their Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of International Armed Conflicts (Protocol I), of 8 June 1977 and other provisions of international humanitarian law,

have agreed as follows:

Article 1
Definitions

For the purposes of this Agreement the following terms shall mean:

a) "war grave" shall mean the place where the remains of a war victim of the First and the Second World War and of events related thereto are placed, together with a tombstone, monument, memorial, other pious symbol or a commemorative place that reminds of a war event, including the graves of individuals and massive graves,

¹ Besedilo sporazuma v slovaškem jeziku je na vpogled v Sektorju za mednarodno pravo Ministrstva za zunanje zadeve.

b) »slovensko vojno grobišče« pomeni vojno grobišče na ozemlju Slovaške republike, kjer so pokopane slovenske žrtve vojne, ki so imele stalno prebivališče na ozemlju sedanje Republike Slovenije,

c) »slovaško vojno grobišče« pomeni vojno grobišče na ozemlju Republike Slovenije, kjer so pokopane slovaške žrtve vojne, ki so imele stalno prebivališče na ozemlju sedanje Slovaške republike,

d) »ureditev vojnega grobišča« pomeni določitev mej grobišča in namestitev ali obnovo nagrobnika, spomenika, spominske plošče in drugih spominskih objektov,

e) »vzdrževanje vojnega grobišča« pomeni ohranjanje vojnega grobišča v dostojnem in prepoznavnem stanju,

f) »prepoznavno stanje vojnega grobišča« pomeni stanje, na podlagi katerega je mogoče jasno prepoznati, da gre za vojno grobišče, zlasti po imenu, priimku, datumu rojstva, datumu smrti, kraju smrti, državljanstvu ali morda narodnosti osebe, katere posmrtni ostanki so na tem mestu pokopani.

2. člen

Oblike sodelovanja

(1) Pogodbenici ugotovita obstoj vojnega grobišča, zbereta o njih dokaze in zagotovita, da so ureditev in vzdrževanje vojnih grobišč na ozemlju njunih držav ter spoštljivo ravnanje z njimi v skladu s tem sporazumom in nacionalno zakonodajo ter na rodnnimi, verskimi in drugimi izročili njunih držav.

(2) Pogodbenici si izmenjavata:

a) podatke o kraju in stanju slovaških in slovenskih vojnih grobišč ter na novo urejenih slovaških in slovenskih vojnih grobiščih,

b) sezname slovaških in slovenskih žrtev vojne, ki so pokopane na ozemlju njunih držav,

c) podatke o protipravnih dejanjih in resni škodi na slovaških in slovenskih vojnih grobiščih ter o ukrepih, ki so bili sprejeti za njihovo odpravo.

(3) Vsaka pogodbenica v skladu z nacionalno zakonodajo svoje države omogoči drugi pogodbenici dostop do vojnih grobišč zaradi njihovega urejanja in vzdrževanja.

(4) Vsaka pogodbenica v skladu z nacionalno zakonodajo svoje države, vključno s predpisi o javnem redu, omogoči državljanom, članom diplomatskega zabora in registriranim civilnim združenjem druge pogodbenice dostop do vojnih grobišč zaradi počastitve spomina tam pokopanih žrtev vojne.

3. člen

Uporaba zemljišč

(1) Pogodbenici v skladu z načelom vzajemnosti zagonjavljata brezplačno uporabo zemljišč, na katerih ležijo vojna grobišča države druge pogodbenice. Ta pravica poteče, ko se zadevno zemljišče za ta namen ne uporablja več.

(2) Če ena od pogodbenic potrebuje zemljišča iz prvega odstavka za druge namene v javnem interesu, zaradi česar je treba vojno grobišče preurediti ali prenesti, drugi pogodbenici zagotovi drugo ustrezno zemljišče in krije vse stroške, ki so s tem povezani. Izbiro novega zemljišča se opravi izključno s soglasjem druge pogodbenice. Ta sporazum ne vpliva na lastninsko pravico do zemljišča iz prvega odstavka.

(3) Pogodbenici v bližnjo okolico vojnih grobišč ne postavljata stavb ali objektov, ki zaradi spoštovanja do tega mesta niso sprejemljivi, razen če so bili postavljeni, še preden so bili tja položeni posmrtni ostanki.

b) "Slovenian war grave" shall mean a war grave on the territory of the Slovak Republic, where Slovenian war victim with permanent residence in the territory of the present Republic of Slovenia is buried,

c) "Slovak war grave" shall mean a war grave on the territory of the Republic of Slovenia, where Slovak war victim with permanent residence in the territory of the present Slovak Republic is buried,

d) "arrangement of the war grave" shall mean the indication of the borders of burial-place and placement of the tombstone, monument, memorial and other commemorative object or their reconstruction,

e) "maintenance of the war grave" shall mean the maintenance of the war grave in the dignified and recognizable state,

f) "recognizable state of the war grave" shall mean such state, from which it can be clearly recognized, that it is a war grave, particularly through the data on name, surname, date of birth, date of death, place of death, citizenship, eventually nationality of the person whose remains are placed there.

Article 2

Forms of cooperation

(1) Contracting Parties shall perform the identification, evidence and shall ensure the arrangement and maintenance of the war graves on the territory of its States and pious treatment with them in accordance with this Agreement and the national legislation of its State and with respect to national, religious and other traditions of their States.

(2) Contracting Parties shall exchange:

a) information on the placement and state of the Slovak and the Slovenian war graves and on the newly-found Slovak and Slovenian war graves,

b) lists of the Slovak and the Slovenian war victims, buried in the territory of their States,

c) information on unlawful acts and serious damages caused on the Slovak and the Slovenian war graves and measures adopted for their eradication.

(3) Either Contracting Party shall enable the other Contracting Party in accordance with the national legislation of its State the access to the war graves in order to arrange and maintain them.

(4) Either Contracting Party shall enable the nationals, the members of the diplomatic corps and the registered civil associations of the other Contracting Party in accordance with the national legislation of its State, including the rules on public order, the access to the war graves in order to pay tribute to the war victims buried there.

Article 3

Use of the grounds

(1) The Contracting Parties shall ensure the free-of-charge use of the grounds on which the war graves of the State of the other Contracting Party are situated, under the reciprocity. That right shall lapse when the ground is no longer used for this specified purpose.

(2) Where the Contracting Party needs the ground pursuant to paragraph 1 for other purpose by reason of public interest, as a result of which the war grave should be arranged or replaced, it shall provide the other Contracting Party with the other suitable ground and shall bear all the related costs. Choice of the new ground shall be performed solely with the consent of the other Contracting Party. Property rights to the grounds pursuant to paragraph 1 shall not be affected by this Agreement.

(3) The Contracting Parties shall not place in the near surroundings of the war graves, constructions or establishments which are not admissible because of respect to such places, with the exception, if those were built before the placement of the remains.

4. člen**Izkop, prevoz in ponovni pokop**

(1) Izkop posmrtnih ostankov žrtev vojne in njihov prevoz zaradi ponovnega pokopa v državi druge pogodbenice se opravita izključno na zahtevo zadevne pogodbenice in s soglasjem pogodbenice na ozemlju države, kjer ležijo posmrtni ostanki žrtev vojne. Zahteva in ustrezni odgovor se pošljeta po diplomatski poti.

(2) Če se zahtevi iz prvega odstavka ugodi, se organa, ki sta pristojna za izvajanje tega sporazuma, dogovorita o postopku izkopa, prevoza in ponovnega pokopa ali izročitve posmrtnih ostankov.

(3) Izkop, prevoz in ponovni pokop iz prvega odstavka opravita pristojna organa pogodbenic. Pri izkopu in ponovnem pokopu so lahko navzoči predstavniki države druge pogodbenice.

(4) V skladu z določbami tega sporazuma in za zagotovitev dostojnega mesta zadnjega počitka kakor tudi upoštevanja določb mednarodnega humanitarnega prava, osebnostnih pravic žrtev vojne in zakonitih interesov njihovih znanih sorodnikov se o vsakem ponovnem pokopu sestavi zapisnik, ki med drugim navaja podatke o datumu izkopa in ponovnega pokopa, predhodnem in novem kraju vojnega grobišča ter osebne podatke o žrtvah vojne, ki so pokopane v navedenih vojnih grobiščih, če so ti podatki znani.

5. člen**Stroški**

(1) Pogodbenici plačata stroške za ureditev in vzdrževanje vojnih grobišč na ozemlju svoje države.

(2) Vsaka pogodbenica lahko s soglasjem druge pogodbenice na svoje stroške ureja in vzdržuje vojna grobišča svoje države, ki ležijo na ozemlju države druge pogodbenice.

(3) Stroške za dela iz 4. člena tega sporazuma krije pogodbenica, ki je to zahtevala.

(4) Organa, ki sta pristojna za izvajanje tega sporazuma, se lahko za vsak posamezen primer pisno dogovorita o drugih načinih povračila stroškov.

6. člen**Izvajanje sporazuma**

(1) Organa, ki sta pristojna za izvajanje tega sporazuma, sta v Slovaški republiki Ministrstvo za notranje zadeve Slovaške republike in v Republiki Sloveniji Ministrstvo za delo, družino in socialne zadeve Republike Slovenije. Pogodbenici se po diplomatski poti obvestita o vseh spremembah v zvezi z organom, pristojnim za izvajanje tega sporazuma.

(2) Organa, pristojna za izvajanje tega sporazuma, lahko skleneta izvedbene protokole.

(3) Organa, pristojna za izvajanje tega sporazuma, lahko za izvedbo določenih del, ki izhajajo iz tega sporazuma, poodlastita tretje osebe.

7. člen**Komisija**

Za reševanje vprašanj, ki zahtevajo skupni postopek, lahko pogodbenici ustanovita skupno medvladno komisijo za urejanje vojnih grobišč. Pogodbenici se po diplomatski poti obvestita o seznamu članov.

Article 4**Exhumation, transport and re-interment**

(1) Exhumation of the remains of the war victims and their transport for the purpose of the re-interment in the State of the other Contracting Party shall be carried out solely upon request of the Contracting Party concerned and with the consent of the Contracting Party in the territory of the State of which the remains of the war victim are situated. The request and the relevant reply shall be delivered through diplomatic channels.

(2) Provided the request is granted pursuant to paragraph 1, the competent authorities for the implementation of this Agreement shall agree upon the procedure of exhumation, transport and re-interment or handover of the remains.

(3) Exhumation, transport and re-interment pursuant to paragraph 1 shall be carried out by the competent authorities of the Contracting Parties. Representatives of the State of the other Contracting Party may be present at the exhumation and the re-interment.

(4) The record shall be written about every re-interment in accordance with the provisions of this Agreement and by reason of ensuring the dignified place of the last final rest as well as respecting the provisions of international humanitarian law, personality rights of war victims and legal interests of their known relatives, including the data on the date of carrying out the exhumation and re-interment, of the previous and the new place of the war grave, and as well as the personal data of the war victims buried in those war graves, if known.

Article 5**Costs**

(1) Either Contracting Party shall reimburse the costs for the arrangement and maintenance of the war graves situated in the territory of its State.

(2) Either Contracting Party may carry out with the consent of the other Contracting Party at its own expense the arrangement and maintenance of war graves of its State situated in the territory of the State of the other Contracting Party.

(3) Costs for provision of the activities according to Article 4 of this Agreement shall be borne by the requesting Contracting Party.

(4) Authorities competent for the implementation of this Agreement may agree in writing the other way of the reimbursement of the costs on a case-by-case basis.

Article 6**Implementation of the Agreement**

(1) Authorities competent for the implementation of this Agreement shall be in the Slovak Republic the Ministry of Interior of the Slovak Republic and in the Republic of Slovenia the Ministry of Labour, Family and Social Affairs of the Republic of Slovenia. The Contracting Parties shall notify each other in case of any change of the authorities competent for the implementation of this Agreement through diplomatic channels.

(2) Authorities competent for the implementation of this Agreement may conclude the implementation protocols.

(3) Authorities competent for the implementation of this Agreement may empower the third parties to carry out the particular works arising from this Agreement.

Article 7**Commission**

To solve the questions where the common procedure is needed, the Contracting Parties may establish the Joint Inter-governmental War Graves Commission. The list of its members shall be notified by Contracting Parties through the diplomatic channels.

8. člen**Reševanje sporov**

Vsi spori, ki utegnejo nastati v zvezi z izvajanjem tega sporazuma, se rešujejo v okviru skupnih pogajanj ali po diplomatski poti.

9. člen**Končne določbe**

(1) Ta sporazum se sklene za nedoločen čas.

(2) Ta sporazum začne veljati devetdeseti (90.) dan po dnevu prejema zadnjega obvestila o izpolnitvi nacionalnih zahodov, potrebnih za začetek veljavnosti tega sporazuma.

(3) Pogodbenici lahko v celoti ali delno prenehata izvajati ta sporazum, če so kršeni ali ogroženi njuna suverenost, varnost ali javni red. Pogodbenici se po diplomatski poti nemudoma obvestita o sprejetju ali razveljavitvi takšnega ukrepa. Prekinitev ali ponovno izvajanje tega sporazuma začne veljati na dan, ki je naveden v obvestilu, vendar ne pred dnevom prejema tega obvestila.

(4) Vsaka pogodbenica lahko predlaga spremembe tega sporazuma v pisni obliki; takšne spremembe začnejo veljati na način in na dan, ki sta navedena v drugem odstavku.

(5) Vsaka pogodbenica lahko ta sporazum pisno odpoove po diplomatski poti. Sporazum preneha veljati devetdeseti (90.) dan po dnevu prejema obvestila druge pogodbenice o odpovedi.

Sestavljeno v Ljubljani dne 16. 11. 2010 v dveh izvodih v slovenskem, slovaškem in angleškem jeziku, pri čemer so besedila enako verodostojna. Pri različni razlagi prevlada angleško besedilo.

Za Vlado
Republike Slovenije
Ivan Svetlik l.r.

Za Vlado
Slovaške republike
Daniel Lipšic l.r.

Article 8**Settlement of disputes**

Any dispute arisen at the implementation of this Agreement shall be solved through the mutual negotiation or through diplomatic channels.

Article 9**Final provisions**

(1) This Agreement shall be concluded for an indefinite period.

(2) This Agreement shall enter into force on the ninetieth (90th) day from the date of receipt of the latter notification informing on the completion of the national requirements necessary for the entry into force of this Agreement.

(3) Either Contracting Party may suspend the implementation of this Agreement as a whole or in part, provided its sovereignty, security or public order is breached or endangered. The Contracting Parties shall inform forthwith each other through diplomatic channels of the adoption or annulment of such measure. Suspension or renewal of the implementation of this Agreement shall enter into force on the date referred to in the notification, however, not sooner than on the date of such delivery.

(4) Either Contracting Party may propose the amendment of this Agreement in writing; such amendment shall enter into force in a way and on the date referred to in paragraph 2.

(5) Either Contracting Party may terminate this Agreement in writing through diplomatic channels. The Agreement shall be terminated on the ninetieth (90th) day from the date of receipt of the notification on the termination by the other Contracting Party.

Done at Ljubljana on 16. 11. 2010 in two originals, each in the Slovenian, Slovak and English language, all texts being equally authentic. In case of any divergence in interpretation, the English text shall prevail.

For the Government
of the Republic of Slovenia
Ivan Svetlik (s)

For the Government
of the Slovak Republic
Daniel Lipšic (s)

3. člen

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

4. člen

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

Št. 545-01/10-55/11
Ljubljana, dne 7. marca 2011
EPA 1069-V

Državni zbor
Republike Slovenije
mag. Vasja Klavora l.r.
Podpredsednik

22. Uredba o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Republike Hrviske o izgradnji cestnega mejnega mostu na reki Sotli na meddržavnem mejnem cestnem prehodu Imeno–Miljana

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

U R E D B O**O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN VLADO REPUBLIKE HRVAŠKE O IZGRADNJI CESTNEGA MEJNEGA MOSTU NA REKI SOTLI NA MEDDRŽAVNEM MEJNEM CESTNEM PREHODU IMENO–MILJANA****1. člen**

Ratificira se Sporazum med Vlado Republike Slovenije in Vlado Republike Hrviske o izgradnji cestnega mejnega mostu na reki Sotli na meddržavnem mejnem cestnem prehodu Imeno–Miljana, podpisan 6. julija 2010 v Zagrebu.

2. člen

Besedilo sporazuma se v izvirniku v slovenskem in hrvaškem jeziku glasi:

S P O R A Z U M**MED VLADO REPUBLIKE SLOVENIJE IN
VLADO REPUBLIKE HRVAŠKE O IZGRADNJI
CESTNEGA MEJNEGA MOSTU NA REKI SOTLI
NA MEDDRŽAVNEM MEJNEM CESTNEM
PREHODU IMENO–MILJANA**

Vlada Republike Slovenije in Vlada Republike Hrviske (v nadaljevanju: pogodbenici),

v želji, da pozitivno vplivata na razvoj gospodarskega sodelovanja, ki je z infrastrukturo povezano z mejnim prehodom Imeno–Miljana,

v cilju zagotavljanja bolj kakovostne cestne povezave in izboljšanja storitvenih pogojev za prehod oseb in blaga na meddržavnem cestnem mejnem prehodu Imeno–Miljana

in glede na to, da bo most zgrajen v skupni turistični coni »Dolina Sotle – izvor zdravja,«

sta se sporazumeli sledeče:

1. člen**Splošno določilo**

Pogodbenici sta skupno ugotovili, da obstoječi star leseni most čez reko Sotlo na mejnem prehodu za meddržavni cestni promet Imeno–Miljana ne zadostuje več pogojem potrebnim za meddržavni cestni mejni prehod in varen promet ter sta dosegli medsebojni sporazum o skupni gradnji novega mejnega mostu za cestni promet čez reko Sotlo.

2. člen**Projektiranje, priprava in izvajanje**

Pogodbenici bosta uskladili vse projektne podrobnosti gradnje in vsa dela na mostu in na dovoznih cestah ter sta sporazumni, da se bodo postopki za izdajo dovoljenj izvajali skupaj v skladu z obstoječimi notranjimi predpisi pogodbenic.

Priprava in izgradnja mostu se bo izvajala v skladu z veljavnimi zakoni in predpisi obeh pogodbenic.

3. člen**Razpis za izvajalca del**

Pogodbenici sta se dogovorili, da bo za gradnjo mostu izveden javni razpis.

S P O R A Z U M**IZMEĐU VLADE REPUBLIKE SLOVENIJE
I VLADE REPUBLIKE HRVATSKE O IZGRADNJI
CESTOVNOG GRANIČNOG MOSTA NA RIJECI
SUTLI NA MEĐUDRŽAVNOM GRANIČNOM
CESTOVNOM PRIJELAZU IMENO–MILJANA**

Vlada Republike Slovenije i Vlada Republike Hrvatske (u daljnjem tekstu: ugovorne stranke),

u želji, da pozitivno utječu na razvoj gospodarske suradnje na području koje je infrastrukturno povezano s graničnim prijelazom Imeno–Miljana,

s ciljem osiguravanja kvalitetnijeg cestovnog povezivanja i poboljšanja uslužnih uvjeta za prijelaz osoba i robe na međudržavnom cestovnom graničnom prijelazu Imeno–Miljana

i obzirom na to da će most biti izgrađen u zajedničkoj turističkoj zoni »Dolina Sutle – izvor zdravlja«,

sporazumjele su se kako slijedi:

Članak 1.**Opća odredba**

Ugovorne stranke su zajednički utvrdile da postojeći stari drveni most preko rijeke Sutle na graničnom prijelazu za međudržavni cestovni promet Imeno–Miljana više ne udovoljava uvjetima potrebnim za međudržavni cestovni granični prijelaz i siguran promet te su postigle međusobni sporazum o zajedničkoj gradnji novog graničnog mosta za cestovni promet preko rijeke Sutle.

Članak 2.**Projektiranje, priprema i izvođenje**

Ugovorne stranke će uskladiti sve projektne pojedinosti oko gradnje i sve radove na mostu i na prilaznim cestama, te su se sporazumjele, da će se postupci izdavanja dozvola provesti zajednički u skladu s postojećim unutarnjim propisima ugovornih stranaka.

Priprema i izgradnja mosta provesti će se u skladu s važećim zakonima i propisima obiju ugovornih stranaka.

Članak 3.**Natječaj za izvođača radova**

Ugovorne stranke dogovorile su se da će za izgradnju mosta provesti javni natječaj.

4. člen

Financiranje

Pogodbenici bosta finančirali projektna, pripravljalna in izvajalska dela, in sicer:

- a) projektno dokumentacijo za gradbeno dovoljenje je izdelala in finančirala hrvaška stran;
- b) dopolnilev projektne dokumentacije za gradbeno dovo-ljenje bo izdelala in finančirala slovenska stran;
- c) stroške izdajanja gradbenega dovoljenja, bo krila vsaka pogodbenica sama;
- d) stroške izgradnje mostu, ki vključujejo tudi nosilne stebre, prehodne plošče in ureditev rečnega korita na območju mostu, bosta pogodbenici krili vsaka polovico;
- e) stroške izgradnje in prilagoditve pristopnih cest do mostu na lastnem državnem območju bo vsaka pogodbenica krila sama.

5. člen

Pristojna telesa za izvrševanje Sporazuma

Pogodbenici za izvajanje tega Sporazuma določata v Republiki Sloveniji Ministrstvo za promet ter v Republiki Hrvaški Ministrstvo morja, prometa in infrastrukture (v nadalnjem besedilu: pristojni telesi).

6. člen

Roki

Pogodbenici sta se dogovorili, da se bodo v sodelovanju s pristojnimi telesi pripravljalna in izvedbena dela izvajala na način, ki bo omogočil zaključek gradnje mostu ter priključnih cestnih povezav v čim krajšem času in sicer z namenom čim-prejšnje usposobitve mejnega prehoda za normalen promet vseh cestnih vozil.

7. člen

Vzdrževanje in upravljanje

Za upravljanje, vzdrževanje in kontrolo mostu bosta pogodbenici sklenili poseben sporazum.

8. člen

Odgovornost za škodo

V primeru, da ena izmed pogodbenic brez utemeljenega razloga odstopi od realizacije gradnje mostu pred začetkom izgradnje ali med potekom same gradnje, bo leta odgovarjala drugi pogodbenici za povzročeno škodo in nastale stroške.

9. člen

Reševanje sporov

Morebitne spore, ki bi nastali zaradi razlage ali izvajanja tega Sporazuma bosta pogodbenici reševali po diplomatski poti.

10. člen

Končna določila

Sporazum začne veljati trideseti dan od datuma prejema zadnjega pisnega obvestila, s katerim se pogodbenici po diplomatski poti medsebojno obvestita o izpolnitvi pogojev, določenih z notranjo zakonodajo glede začetka njegove veljavnosti.

Sporazum se sklene za nedoločen čas.

Sporazum lahko katera koli pogodbenica odpove pisno po diplomatski poti. V primeru odpovedi Sporazum preneha veljati šest mesecev po prejemu obvestila o odpovedi Sporazuma.

Sporazum se lahko spremeni ali dopolni na podlagi medsebojnega dogovora pogodbenic.

Spremembe in dopolnila stopijo v veljavo v skladu s prvim odstavkom tega člena.

Članak 4.

Financiranje

Ugovorne stranke će finančirati projektantske, pripremne i izvođačke radove kako slijedi:

- a) projektnu dokumentaciju za građevnu dozvolu je izradila i finančirala hrvatska strana;
- b) dopunu projektne dokumentacije za građevnu dozvolu izradit će i finančirati slovenska strana;
- c) troškove koji se odnose na izdavanje građevinske dozvole svaka će ugovorna stranka snositi sama;
- d) troškove izgradnje mosta uključujući i nosive stupove, prijelazne ploče i uređenje rječnog korita na području mosta, ugovorne stranke će snositi svaka u jednoj polovini dijela;
- e) troškove izgradnje i prilagodbe prilaznih cesta do mosta na vlastitom državnom području svaka će ugovorna stranka snositi sama.

Članak 5.

Nadležna tijela za izvršavanje Sporazuma

Ugovorne stranke za provedbu ovog Sporazuma određuju u Republici Sloveniji Ministarstvo prometa, a u Republici Hrvatskoj Ministarstvo mra, prometa i infrastrukture (u dalnjem tekstu: nadležna tijela).

Članak 6.

Rokovi

Ugovorne stranke su se dogovorile, da će se, u suradnji sa svojim nadležnim tijelima, pripremi i izvođački radovi izvoditi na način koji će omogućiti završetak izgradnje mosta i priključnih cestovnih veza u što kraćem vremenu i s ciljem da se granični prijelaz što prije osposobi za normalni promet svih cestovnih vozila.

Članak 7.

Održavanje i upravljanje

Za upravljanje, održavanje i kontrolu mosta ugovorne stranke će sklopiti poseban sporazum.

Članak 8.

Odgovornost za štetu

U slučaju da jedna od ugovornih stranaka bez utemeljenog razloga odstupi od realizacije izgradnje mosta prije početka izgradnje ili tijekom same izgradnje, morat će odgovarati drugoj ugovornoj stranci za prouzročenu štetu i nastale troškove.

Članak 9.

Rješavanje sporova

Moguće sporove o tumačenju ili primjeni ovog Sporazuma ugovorne stranke rješiti će diplomatskim putem.

Članak 10.

Završne odredbe

Sporazum stupa na snagu trideseti dan od datuma primitka zadnje pisane obavijesti kojom se ugovorne stranke međusobno izvješćuju diplomatskim putem o ispunjenju uvjeta predviđenih unutarnjim zakonodavstvom za njegovo stupanje na snagu.

Sporazum sklapa se na neodređeno vrijeme.

Bilo koja ugovorna stranka može otkazati Sporazum pisano, diplomatskim putem. U slučaju otkazivanja Sporazum prestaje šest mjeseci nakon primitka obavijesti o otkazu Sporazuma.

Sporazum se može izmijeniti i dopuniti na temelju međusobnog dogovora ugovornih stranaka.

Izmjene i dopune stupaju na snagu u skladu s prvim stavkom ovog članka.

Ta Sporazum v ničemer ne vpliva in ne prejudicira določitev in označitev državne meje med državama.

Sestavljeni v Zagrebu, dne 6. 7. 2010 v dveh izvirnikih v slovenskem in hrvaškem jeziku, pri čemer sta oba izvoda enako verodostojna.

Za Vlado
Republike Slovenije
Patrick Vlačič l.r.

Za Vlado
Republike Hrvaške
Božidar Kalmeta l.r.

Ovaj Sporazum ničim ne utječe niti prejudicira određivanje i označavanje državne granice između država.

Sastavljeni u Zagrebu dana 6. 7. 2010. u dva izvornika na slovenskom i hrvatskom jeziku, pri čemu su oba teksta jednako vjerodostojna.

Za Vladu
Republike Slovenije
Patrick Vlačič s.r.

Za Vladu
Republike Hrvatske
Božidar Kalmeta s.r.

3. člen

Za izvajanje sporazuma skrbi Ministrstvo za promet, Direkcija Republike Slovenije za ceste.

4. člen

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

Št. 00724-12/2011
Ljubljana, dne 10. marca 2011
EVA 2011-1811-0040

Vlada Republike Slovenije

Borut Pahor l.r.
Predsednik

Obvestila o začetku oziroma prenehanju veljavnosti mednarodnih pogodb

23. Obvestilo o začetku veljavnosti Konvencije Mednarodne organizacije dela št. 174 o preprečevanju večjih industrijskih nesreč

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

s p o r o č a,

da je dne 1. marca 2011 začela za Republiko Slovenijo veljati Konvencija Mednarodne organizacije dela št. 174 o preprečevanju večjih industrijskih nesreč, sprejeta v Ženevi 22. junija 1993 in objavljena v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 18/09 (Uradni list Republike Slovenije, št. 100/09).

Ljubljana, dne 7. marca 2011

Ministrstvo za zunanje zadeve
Republike Slovenije

24. Obvestilo o začetku veljavnosti Konvencije Mednarodne organizacije dela št. 183 o spremembri (spremenjene) Konvencije o varstvu materinstva iz leta 1952

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

s p o r o č a,

da je dne 1. marca 2011 začela za Republiko Slovenijo veljati Konvencija Mednarodne organizacije dela št. 183 o spremembri (spremenjene) Konvencije o varstvu materinstva iz leta 1952, sprejeta v Ženevi 15. junija 2000 in objavljena v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 18/09 (Uradni list Republike Slovenije, št. 100/09).

Ljubljana, dne 7. marca 2011

Ministrstvo za zunanje zadeve
Republike Slovenije

25. Obvestilo o začetku veljavnosti Protokola iz leta 2002 h Konvenciji Mednarodne organizacije dela št. 155 o varnosti in zdravju pri delu, 1981

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

s p o r o č a,

da je dne 1. marca 2011 začel za Republiko Slovenijo veljati Protokol iz leta 2002 h Konvenciji Mednarodne organizacije dela št. 155 o varnosti in zdravju pri delu, 1981, sprejet v Ženevi 20. junija 2001 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 21/09 (Uradni list Republike Slovenije, št. 112/09).

Ljubljana, dne 7. marca 2011

Ministrstvo za zunanje zadeve
Republike Slovenije

26. Obvestilo o začetku veljavnosti Sporazuma med Vlado Republike Slovenije in Vlado Republike Turčije o opravljanju pridobitne dejavnosti vzdrževanih družinskih članov uslužbencev diplomatskih predstavnihstev ali konzulatov

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

s p o r o č a,

da je dne 22. februarja 2011 začel veljati Sporazum med Vlado Republike Slovenije in Vlado Republike Turčije o opravljanju pridobitne dejavnosti vzdrževanih družinskih članov uslužbencev diplomatskih predstavnihstev ali konzulatov, sklenjen v Ankari 21. novembra 2007 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 3/08 (Uradni list Republike Slovenije, št. 15/08).

Ljubljana, dne 25. marca 2011

Ministrstvo za zunanje zadeve
Republike Slovenije

27. Obvestilo o začetku veljavnosti Sporazuma med Vlado Republike Slovenije in Vlado Francoske republike o izmenjavi in medsebojnem varovanju tajnih podatkov

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

s p o r o č a,

da je dne 1. oktobra 2010 začel veljati Sporazum med Vlado Republike Slovenije in Vlado Francoske republike o izmenjavi in medsebojnem varovanju tajnih podatkov, podpisani v Ljubljani 16. novembra 2009 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 6/10 (Uradni list RS, št. 35/10).

Ljubljana, dne 29. marca 2011

Ministrstvo za zunanje zadeve
Republike Slovenije

VSEBINA

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