

1. Uredba o ratifikaciji Sporazuma med Carinsko upravo Republike Slovenije in Carinsko upravo Črne gore o nevračljivi pomoči v obliki programske opreme modulov SAT (sistem analize tveganja) in SPP (sistem poslovnih pravil)

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

UREDBO

o ratifikaciji Sporazuma med Carinsko upravo Republike Slovenije in Carinsko upravo Črne gore o nevračljivi pomoči v obliki programske opreme modulov SAT (sistem analize tveganja) in SPP (sistem poslovnih pravil)

1. člen

Ratificira se Sporazum med Carinsko upravo Republike Slovenije in Carinsko upravo Črne gore o nevračljivi pomoči v obliki programske opreme modulov SAT (sistem analize tveganja) in SPP (sistem poslovnih pravil), podpisan v Ljubljani 8. decembra 2011.

2. člen

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

AGREEMENT

BETWEEN THE CUSTOMS ADMINISTRATION OF THE REPUBLIC OF SLOVENIA AND THE CUSTOMS ADMINISTRATION OF MONTENEGRO ON NON-REFUNDABLE AID IN THE FORM OF THE SAT (SYSTEM ANALYZE TVEGANJA – RISK ANALYSIS SYSTEM) AND SPP (SYSTEM POSLOVNIH PRAVIL – SYSTEM OF BUSINESS RULES) SOFTWARE MODULES

The Customs Administration of the Republic of Slovenia and the Customs Administration of Montenegro (hereinafter referred to as the Parties) hereby establish the following:

– the Agreement regarding Mutual Assistance in Customs Matters was signed between the two States on 19 April 2007,

– Both Parties wish to develop and strengthen relations between the two states and their Customs Administrations,

– The Customs Administration of Montenegro has developed an upgrade of the existing computer system for providing complete and correct data of customs documents prior to risk analysis,

– The Customs Administration of Montenegro has developed an upgrade of the existing computer system for implementing tasks related to risk analysis,

– By granting non-refundable aid, the Customs Administration of the Republic of Slovenia wishes to contribute to the modernization of the customs information system in Montenegro.

In view of the above, the Customs Administration of the Republic of Slovenia shall donate the SAT and SPP software modules to the Customs Administration of Montenegro.

SPORAZUM

MED CARINSKO UPRAVO REPUBLIKE SLOVENIJE IN CARINSKO UPRAVO ČRNE GORE O NEVRAČLJIVI POMOČI V OBLIKI PROGRAMSKE OPREME MODULOV SAT (SISTEM ANALIZE TVEGANJA) IN SPP (SISTEM POSLOVNIH PRAVIL)

Carinska uprava Republike Slovenije in Carinska uprava Črne gore (v nadaljevanju pogodbenici) ugotavljata, da:

– je bil 19. aprila 2007 med državama podpisan sporazum o medsebojni pomoči pri carinskih zadevah,

– želita razvijati in utrditi odnose med državama in njuni carinskima upravama,

– je Carinska uprava Črne gore razvila nadgradnjo obstoječega računalniškega sistema za zagotavljanje popolnosti in pravilnosti podatkov carinskih dokumentov pred analizo tveganja,

– je Carinska uprava Črne gore razvila nadgradnjo obstoječega računalniškega sistema za izvajanje nalog s področja analize tveganja,

– želi Carinska uprava Republike Slovenije z dodelitvijo nevračljive pomoči prispevati k posodobitvi carinskega informacijskega sistema v Črni gori.

Ob upoštevanju navedenega Carinska uprava Republike Slovenije Carinski upravi Črne gore daruje programsko opremo modula SAT in SPP.

I.

The European Commission, together with the Member States, defined a common electronic framework to control risks, based on automatic data processing through the use of uniform criteria and standards.

Each Member State has developed its own software enabling it to carry out risk analysis by using methods of automatic data processing with the purpose of identifying and quantifying risks.

The provision of formally complete and correct data is a prerequisite for the appropriate performing of risk analysis.

II.

For its own needs of performing customs controls and based on risk analysis, the Customs Administration of the Republic of Slovenia developed its own software, namely the SAT module which is functionally independent from other modules of the customs information system in Slovenia. Connections between components of the SAT module and other customs modules take place through web functions, which enable specific functionalities and access of the SAT module data to other modules and authorized users. Among others, the SAT module enables the following:

- Creating and maintaining risk profiles,
- Creating and maintaining accidental rules,
- Creating and maintaining risk indicators,
- Forwarding data on the results of risk profile implementation, via electronic mail and text messages, to the respective addressees,
- Keeping code lists,
- Activating, accessing and exporting extracts.

III.

To fulfill its own needs concerning the provision of formally correct data in customs declarations, the Customs Administration of the Republic of Slovenia developed its own software, namely the SPP Module which is functionally independent from other modules of the customs information system in Slovenia. Connections between components of the SPP module and other customs modules take place through web functions, which enable specific functionalities and access of the SPP module data to other modules and authorized users. Among others, the SPP module enables the following:

- Creating and maintaining static business rules,
- Creating and maintaining dynamic business rules,
- Time limits of business rules,
- Procedural limits of business rules,
- Selecting customs offices in relation to the validity of business rules,
- Selecting the validity of client/customs business rules,
- Selecting the validity of business rules referring to the type of customs declaration,
- Providing feedback to customs clients in procedure/customs bodies regarding the completeness and correctness of data referred to in customs declarations,
- Connecting and verifying data between various complex systems (for example the import – TARIC – system),
- Determining the level of error/warning,
- Maintaining the custom's own code lists,
- Activating, accessing and exporting business rules extracts,
- Testing new business rules with the past business events.

Pursuant to the law governing copyright and related rights, the Customs Administration of the Republic of Slovenia is the exclusive owner of the SAT and SPP modules.

I.

Evropska komisija je skupaj z državami članicami določila skupni elektronski okvir za obvladovanje tveganj, ki temelji na avtomatski obdelavi podatkov z uporabo enotnih meril in standardov.

Vsaka država članica je razvila svojo programsko opremo, ki ji omogoča izvajanje analize tveganja z uporabo metod avtomatske obdelave podatkov za ugotavljanje in določitev tveganj.

Zagotavljanje formalne popolnosti in pravilnosti podatkov je temeljni pogoj za ustrezno izvedbo analize tveganja.

II.

Carinska uprava Republike Slovenije je za lastne potrebe izvajanja carinskih kontrol na podlagi analize tveganja razvila svojo programsko opremo modul SAT, ki je funkcionalno neodvisen od drugih modulov carinskega informacijskega sistema v Sloveniji. Povezave med komponentami modula SAT in drugimi carinskimi moduli potekajo prek spletnih funkcij, ki drugim modulom in pooblaščenim uporabnikom omogočajo posebne funkcionalnosti in dostop do podatkov modula SAT. Modul SAT med drugim omogoča:

- izdelavo in vzdrževanje profilov tveganja,
- izdelavo in vzdrževanje naključnih pravil,
- izdelavo in vzdrževanje kazalnikov tveganja,
- pošiljanje podatkov posameznim naslovnikom o rezultatih izvajanja profilov tveganja po elektronski pošti in SMS-sporočilih,
- vzdrževanje šifrantov,
- aktiviranje izpisov, vpogled vanje in njihov izvoz.

III.

Carinska uprava Republike Slovenije je za lastne potrebe zagotavljanja formalne pravilnosti podatkov v carinskih deklaracijah razvila svojo programsko opremo modul SPP, ki je funkcionalno neodvisen od drugih modulov carinskega informacijskega sistema v Sloveniji. Povezave med komponentami modula SPP in drugimi carinskimi moduli potekajo prek spletnih funkcij, ki drugim modulom in pooblaščenim uporabnikom omogočajo posebne funkcionalnosti in dostop do podatkov modula SPP. Modul SPP med drugim omogoča:

- izdelavo in vzdrževanje statičnih poslovnih pravil,
- izdelavo in vzdrževanje dinamičnih poslovnih pravil,
- časovne omejitve poslovnih pravil,
- postopkovne omejitve poslovnih pravil,
- izbiro carinskih uradov v smislu veljavnosti poslovnih pravil,
- izbiro veljavnosti poslovnih pravil za stranko/carino,
- izbiro veljavnosti poslovnih pravil glede na tip carinske deklaracije,
- zagotavljanje povratne informacije carinskim strankam v postopku/carinskim organom glede popolnosti in pravilnosti podatkov, navedenih v carinskih deklaracijah,
- povezovanje in preverjanje podatkov med različnimi kompleksnimi sistemi (npr. uvozni sistem – sistem TARIC),
- določitev stopnje napake/opozorila,
- vzdrževanje lastnih carinskih šifrantov,
- aktiviranje izpisov poslovnih pravil, vpogled vanje in njihov izvoz,
- preizkušanje novih poslovnih pravil s preteklimi poslovnimi dogodki.

Carinska uprava Republike Slovenije je izključna lastnica modulov SAT in SPP v skladu z zakonom, ki ureja avtorsko in sorodne pravice.

IV.

The SAT module consists of the following functional entities:

- SAT module administration,
- Performing risk algorithms,
- Extract management.

V.

The SPP module consists of the following functional entities:

- SPP module administration,
- Performing algorithms (dynamic, static),
- Managing extracts.

VI.

The Customs Administration of the Republic of Slovenia shall grant the Customs Administration of Montenegro a non-refundable aid in the form of the right to use the SAT and SPP modules, the free-of-charge transfer of their copyright, as well as the right to translation, modification, adjustment or any other alterations to the computer programme and reproduction of the results of such alterations within the scope at its disposal. The Customs Administration of Montenegro shall make full use of the donated rights solely in the territory of Montenegro, for its own needs and for an unlimited period.

The Customs Administration of the Republic of Slovenia shall not transfer the right to reproduce the whole computer programme or components thereof, nor the right to distribute the original computer programme or its specimen.

Information given by the Customs Administration of the Republic of Slovenia to the Customs Administration of Montenegro shall be confidential and intended solely for the use of the latter. Risk profiles and other contents of the SAT module are not subject to the donation.

The Customs Administration of the Republic of Slovenia shall not be held responsible for the correctness and quality of products, produced on the basis of the given SAT and SPP modules.

VII.

The Customs Administration of the Republic of Slovenia shall hand over the disc containing computer programmes with an estimated value of EUR 850,000.00 (in words: euro eight hundred and fifty thousand 00/100) to the Customs Administration of Montenegro at the latest in thirty days following the signing of the present Agreement.

VIII.

The Customs Administration of Montenegro is obligated to use the software solely for the purposes stipulated by the present Agreement and shall not sell, transfer or disseminate it to other persons.

IX.

This Agreement may be amended by mutual agreement of the Parties. These amendments shall be in writing.

Any notice or request that must or may be submitted pursuant to the present Agreement shall be made in writing and sent to the following addresses of the Parties:

IV.

Modul SAT sestavljajo ti funkcijski sklopi:

- skrbništvo nad modulom SAT,
- izvajanje algoritmov tveganja,
- upravljanje izpisov.

V.

Modul SPP sestavljajo ti funkcijski sklopi:

- skrbništvo nad modulom SPP,
- izvajanje algoritmov (dinamičnih, statičnih),
- upravljanje izpisov.

VI.

Carinska uprava Republike Slovenije daje Carinski upravi Črne gore nevratljivo pomoč v obliki pravice do uporabe modulov SAT in SPP ter neodplačnega prenosa avtorske pravice in pravice do prevoda, spremembe, prilagoditve ali kakšne drugačne predelave računalniškega programa in razmnoževanja rezultatov teh predelav v takem obsegu, kot ga ima sama. Podeljene pravice lahko Carinska uprava Črne gore v celoti uresničuje samo na ozemlju Črne gore za lastne potrebe in časovno neomejeno.

Carinska uprava Republike Slovenije ne prenaša pravice do razmnoževanja celotnega računalniškega programa ali njegovih sestavnih delov niti pravice do razširjanja izvornika računalniškega programa ali njegovega vzorca.

Podatki, ki jih Carinska uprava Republike Slovenije daje Carinski upravi Črne gore, so zaupni in so namenjeni le za njeno uporabo. Profili tveganja in druga vsebina modula SAT niso predmet donacije.

Carinska uprava Republike Slovenije ne odgovarja za pravilnost in kakovost izdelkov, nastalih na podlagi danih modulov SAT in SPP.

VII.

Carinska uprava Republike Slovenije izroči zgoščenko z računalniškimi programi, katerih skupna vrednost je ocenjena na 850.000,00 EUR (z besedami: osemsto petdeset tisoč evrov), Carinski upravi Črne gore najpozneje v tridesetih dneh od dneva podpisa tega sporazuma.

VIII.

Carinska uprava Črne gore se zavezuje, da bo programsko opremo uporabljala samo za namene, določene s tem sporazumom, in je ne bo prodajala, prenašala ali razširjala drugim.

IX.

Ta sporazum se lahko spremeni s soglasjem pogodbenic. Spremembe morajo biti pisne.

Vsako obvestilo ali zaprosilo, ki ga je treba predložiti ali se lahko predloži po tem sporazumu, mora biti pisno in poslano na ta naslova pogodbenic:

For the Customs Administration of the Republic of Slovenia:

Republic of Slovenia
Ministry of Finance
Customs Administration
General Director's Office
Phone: + 386 1 478 3801
Fax: + 386 1 478 3901
E-mail: gcu.carina@gov.si

za Carinsko upravo Republike Slovenije:

Republika Slovenija
Ministrstvo za finance
Carinska uprava
Služba generalnega direktorja
telefon: + 386 1 478 3801
telefaks: + 386 1 478 3901
e-naslov: gcu.carina@gov.si

For the Customs Administration of Montenegro:

Montenegro
Government of Montenegro
Customs Administration
Director's Office
Phone: +382 20 623 322
Fax: +382 20 620 459
E-mail: direktor@carina.gov.me

za Carinsko upravo Črne gore:

Črna gora
Vlada Črne gore
Carinska uprava
Služba direktorja
telefon: + 382 20 623 322
telefaks: +382 20 620 459
e-naslov: direktor@carina.gov.me

X.

The Customs Administration of the Republic of Slovenia may terminate the present Agreement without any compensation should the other Party use the delivered computer programme contrary to the provisions of the present Agreement.

X.

Carinska uprava Republike Slovenije lahko odpove ta sporazum brez kakršne koli odškodnine, če druga pogodbenica uporablja prejeti računalniški program v nasprotju z določbami tega sporazuma.

XI.

The present Agreement shall be governed by the laws of the Republic of Slovenia.

XI.

Za ta sporazum se uporablja zakonodaja Republike Slovenije.

XII.

The present Agreement shall enter into force on the date of receipt of the last of the notes by which the Parties notify each other that all internal legal procedures necessary for the entry into force of the present Agreement have been fulfilled. It shall apply upon the date of its signature.

XII.

Ta sporazum začne veljati na dan prejema zadnjega od obvestil, s katerima se pogodbenici obvestita o končanju notranjepravnih postopkov, potrebnih za začetek njegove veljavnosti. Uporablja se z dnem podpisa.

Done at Ljubljana on 8 December 2011 in two original copies in the English language.

Sestavljeno v Ljubljani 8. decembra 2011 v dveh izvornikih v angleškem jeziku.

For the
Customs Administration
of the Republic of Slovenia

For the
Customs Administration
of Montenegro

Za Carinsko upravo
Republike Slovenije

Za Carinsko upravo
Črne gore

Rajko Skubic (s)
Director General

Božidar Vuksanović (s)
Director General

Rajko Skubic l.r.
Generalni direktor

Božidar Vuksanović l.r.
Generalni direktor

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 00724-66/2012
Ljubljana, dne 3. januarja 2013
EVA 2012-1811-0127

Vlada Republike Slovenije

Janez Janša l.r.
Predsednik

2. Uredba o ratifikaciji Sporazuma v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjenega med Republiko Slovenijo in Anguillo

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 v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjenega med Republiko Slovenijo in Anguillo**

1. člen

Ratificira se Sporazum v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjen z izmenjavo pisem 31. decembra 2004 med Republiko Slovenijo in Anguillo.

2. člen

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

S P O R A Z U M**V OBLIKI IZMENJAVE PISEM O OBDAVČEVANJU DOHODKA OD PRIHRANKOV**

Pismo Republike Slovenije

Spoštovani!

Sklicujem se na besedilo predlaganega modela "Konvencije med [Vlado] Anguille in [Vlado (države članice EU, ki ni Belgija, Avstrija in Luksemburg)] o avtomatični izmenjavi podatkov o dohodku od prihrankov v obliki plačil obresti", ki jo je potrdila Skupina na visoki ravni (Obdavčitev prihrankov) Sveta ministrov Evropske unije dne 22. junija 2004.

V zvezi z zgoraj omenjenim besedilom, mi je v čast

– da vam lahko predložim Konvencijo o obdavčevanju dohodka od prihrankov v Dodatku 1 tega pisma;

– predlagam, da se navedena Konvencija začne uporabljati od datuma začetka uporabe Direktive Sveta 2003/48/ES z dne 3. junija 2003 o obdavčevanju dohodka od prihrankov v obliki plačil obresti, ki je odvisen od pogojev, določenih v členu 17(2) Direktive, s tem, da pogodbenici druga drugo obvestita, da so formalnosti, predvidene v njihovih ustavah, za začetek veljavnosti te Konvencije zaključene;

– predlagam, da se obe strani zavežeta čimprej opravi omenjene formalnosti, predvidene v njihovih ustavah, in o zaključku teh formalnosti druga drugo nemudoma uradno obvestita.

V čast mi je, da vam predlagam, če se vaša vlada z navedenim strinja, da to pismo, Dodatek 1 in vaš odgovor nanj, skupaj tvorijo naše obojestransko strinjanje in sprejetje Sporazuma med Republiko Slovenijo in Anguillo.

Prosim, sprejmite izraze našega najglobljega spoštovanja.

Za Vlado Republike Slovenije
Dušan Mramor l.r.

Sestavljeno v Ljubljani, dne 29. novembra 2004, v slovenskem in angleškem jeziku, v treh izvirnikih.

A G R E E M E N T**IN THE FORM OF AN EXCHANGE OF LETTERS ON THE TAXATION OF SAVINGS INCOME**

Letter from the Republic of Slovenia

Sir,

I refer to the text of the proposed model "Convention between [the Government of] Anguilla and [the Government of (the EU Member State other than Belgium, Austria and Luxembourg)] concerning the Automatic Exchange of Information about Savings Income in the form of Interest Payments" that was approved by the High Level Working Party (Taxation of Savings) of the Council of Ministers of the European Union on 22 June 2004.

In view of the above mentioned text, I have the honour

– to propose to you the Convention on the taxation of savings income at Appendix 1 to this letter;

– to propose that the said Convention may come into effect on the date of application of Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments, which date shall be subject to the conditions set out in Article 17(2) of the Directive, subject to the notification to each other that the internal constitutional formalities for the coming into effect of this Convention are completed;

– to propose our mutual commitment to comply at the earliest date with our said internal constitutional formalities and to notify each other without delay through the formal channels when such formalities are completed.

I have the honour to propose that, if the above is acceptable to your Government, this letter together with its Appendix 1 and your confirmation shall together constitute our mutual acceptance and making of the Agreement between the Republic of Slovenia and Anguilla.

Please accept, Sir, the assurance of our highest consideration,

For the Government of the Republic of Slovenia
Dušan Mramor (s)

Done at Ljubljana, this 29th day of November 2004 in the Slovenian and English languages in three copies.

Odgovor Anguilla

Spoštovani!

V čast mi je potrditi prejem vašega pisma z dne 29. novembra 2004, v katerem je zapisano:

"Spoštovani!

Sklicujem se na besedilo predlaganega modela "Konvencije med [Vlado] Anguilla in [Vlado (države članice EU, ki ni Belgija, Avstrija in Luksemburg)] o avtomatični izmenjavi podatkov o dohodku od prihrankov v obliki plačil obresti", ki jo je potrdila Skupina na visoki ravni (Obdavčitev prihrankov) Sveta ministrov Evropske unije dne 22. junija 2004.

V zvezi z zgoraj omenjenim besedilom, mi je v čast

– da vam lahko predložim Konvencijo o obdavčevanju dohodka od prihrankov v Dodatku 1 tega pisma;

– predlagam, da se navedena Konvencija začne uporabljati od datuma začetka uporabe Direktive Sveta 2003/48/ES z dne 3. junija 2003 o obdavčevanju dohodka od prihrankov v obliki plačil obresti, ki je odvisen od pogojev, določenih v členu 17(2) Direktive, s tem, da pogodbenici druga drugo obvestita, da so formalnosti, predvidene v njihovih ustavah, za začetek veljavnosti te Konvencije zaključene;

– predlagam, da se obe strani zavežeta čimprej opraviti omenjene formalnosti, predvidene v njihovih ustavah, in o zaključku teh formalnosti druga drugo nemudoma uradno obvestita.

V čast mi je, da vam predlagam, če se vaša vlada z navedenim strinja, da to pismo, Dodatek 1 in vaš odgovor nanj, skupaj tvorijo naše obojestransko strinjanje in sprejetje Sporazuma med Republiko Slovenijo in Anguillo.

Prosim, sprejmite izraze našega najglobljega spoštovanja."

Potrdim lahko, da se Vlada Anguilla strinja z vsebino vašega pisma z dne 29. novembra 2004.

Prosim, sprejmite izraze mojega najglobljega spoštovanja,

Za Vlado Anguilla
Victor Banks i.r.

Sestavljeno v Anguilli, dne 31. decembra 2004 v slovenskem in angleškem jeziku, v treh izvornikih.

DODATEK 1

**KONVENCIJA MED VLADO ANGUILLA IN VLADO
REPUBLIKE SLOVENIJE O AVTOMATIČNI IZMENJAVI
PODATKOV O DOHODKU OD PRIHRANKOV
V OBLIKI PLAČIL OBRESTI**

Vlada Anguilla in Vlada Republike Slovenije sta se v želji, da bi sklenili Konvencijo, ki omogoča, da je dohodek od prihrankov v obliki plačil obresti, plačanih v eni pogodbenici upravičenim lastnikom, ki so posamezniki, rezidenti druge pogodbenice, učinkovito obdavčen v skladu z zakonodajo druge pogodbenice v skladu z Direktivo 2003/48/ES Sveta Evropske unije z dne 3. junija 2003 o obdavčevanju dohodka od prihrankov v obliki plačil obresti, sporazumeli kot sledi:

Reply from Anguilla

Sir,

I have the honour to acknowledge receipt of your letter of November 29, 2004, which reads as follows:

"Sir,

I refer to the text of the proposed model "Convention between [the Government of] Anguilla and [the Government of (the EU Member State other than Belgium, Austria and Luxembourg)] concerning the Automatic Exchange of Information about Savings Income in the form of Interest Payments" that was approved by the High Level Working Party (Taxation of Savings) of the Council of Ministers of the European Union on 22 June 2004.

In view of the above mentioned text, I have the honour to propose to you the Convention on the taxation of savings income at Appendix 1 to this letter;

to propose that the said Convention may come into effect on the date of application of Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments, which date shall be subject to the conditions set out in Article 17(2) of the Directive, subject to the notification to each other that the internal constitutional formalities for the coming into effect of this Convention are completed;

to propose our mutual commitment to comply at the earliest date with our said internal constitutional formalities and to notify each other without delay through the formal channels when such formalities are completed.

I have the honour to propose that, if the above is acceptable to your Government, this letter together with its Appendix 1 and your confirmation shall together constitute our mutual acceptance and making of the Agreement between the Republic of Slovenia and Anguilla.

Please accept, Sir, the assurance of our highest consideration"

I am able to confirm that the Government of Anguilla is in agreement with the contents of your letter dated November 29, 2004.

Please accept, Sir, the assurance of my highest consideration,

For the Government of Anguilla
Hon. Victor Banks (s)

Done at Anguilla, 31-12-04 in the Slovenian and English languages in three copies.

APPENDIX 1

**CONVENTION BETWEEN THE GOVERNMENT OF
ANGUILLA AND THE GOVERNMENT OF THE REPUBLIC
OF SLOVENIA CONCERNING THE AUTOMATIC
EXCHANGE OF INFORMATION ABOUT SAVINGS INCOME
IN THE FORM OF INTEREST PAYMENTS**

The Government of Anguilla and the Government of the Republic of Slovenia, desiring to conclude a Convention which enables savings income in the form of interest payments made in one of the Contracting Parties to beneficial owners who are individuals resident in the other Contracting Party, to be made subject to effective taxation in accordance with the laws of the latter Contracting Party in conformity with Directive 2003/48/EC of the Council of the European Union of 3 June 2003 on taxation of savings income in the form of interest payments, have agreed as follows:

Člen 1**Splošno področje uporabe**

1. Ta konvencija se uporablja za obresti, ki jih plača plačilni zastopnik, ustanovljen na ozemlju ene od pogodbenic, kar naj bi omogočilo, da je dohodek od prihrankov v obliki plačil obresti, opravljenih v eni pogodbenici upravičenim lastnikom, ki so posamezniki, za davčne namene rezidenti druge pogodbenice, učinkovito obdavčen v skladu z zakonodajo druge pogodbenice.

2. Področje uporabe te konvencije je treba omejiti na obdavčevanje dohodka od prihrankov v obliki plačil obresti na dolžniške terjatve, pri čemer so med drugim izključena vprašanja v zvezi z obdavčevanjem pokojninskih prejemkov in prejemkov iz zavarovanja.

Člen 2**Opredelelitev izrazov**

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

a. izraza "pogodbenica" in "druga pogodbenica" pomenita Anguillo ali Republiko Slovenijo, kot zahteva sobesedilo;

b. izraz "Direktiva" pomeni Direktivo 2003/48/ES Sveta Evropske unije z dne 3. junija 2003 o obdavčevanju dohodka od prihrankov v obliki plačil obresti, kot se uporablja na dan podpisa te konvencije;

c. izraz "Republika Slovenija" pomeni Republiko Slovenijo in kadar se uporablja v zemljepisnem smislu, ozemlje Republike Slovenije kot tudi morska območja nad katerimi lahko Republika Slovenija izvaja svoje suverene pravice in jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;

d. izraz "upravičeni lastnik" pomeni upravičenega lastnika skladno s členom 2 Direktive;

e. izraz "plačilni zastopnik" pomeni plačilnega zastopnika skladno s členom 4 Direktive;

f. izraz "pristojni organ" pomeni:

i) v primeru Anguille: nadzornik davčne uprave;

ii) v primeru Republike Slovenije: pristojni organ te države skladno s členom 5 Direktive;

g. izraz "plačilo obresti" pomeni plačilo obresti skladno s členom 6 Direktive, pri čemer se ustrezno upošteva člen 15 Direktive;

h. katerikoli izraz, ki v tej konvenciji ni drugače opredeljen, ima pomen kot ga ima po Direktivi.

2. Za namene te konvencije v določbah Direktiv, na katere se ta konvencija sklicuje, izraz "države članice" pomeni pogodbenice.

Člen 3**Identiteta in rezidentstvo upravičenih lastnikov**

Vsaka pogodbenica na svojem ozemlju sprejme in zagotovi uporabo potrebnih postopkov, ki plačilnemu zastopniku omogočajo identificirati upravičene lastnike in njihovo rezidentstvo za namene člena 4. Ti postopki so v skladu z minimalnimi standardi, določenimi v odstavkih 2 in 3 člena 3 Direktive, s tem, da se za Anguillo, v zvezi s pododstavkom (a) vsakega od teh odstavkov, identiteta in rezidentstvo upravičenega lastnika ugotavljata iz podatkov, ki jih ima na voljo plačilni zastopnik na podlagi uporabe ustreznih določb veljavne zakonodaje v Anguilli o preprečevanju uporabe finančnega sistema za namen pranja denarja.

Article 1**General Scope**

1. This Convention shall apply to interest paid by a paying agent established within the territory of one of the Contracting Parties with a view to enable savings income in the form of interest payments made in one Contracting Party to beneficial owners who are individuals resident for tax purposes in the other Contracting Party to be made subject to effective taxation in accordance with the laws of the latter Contracting Party.

2. The scope of this Convention shall be limited to taxation of savings income in the form of interest payments on debt claims, to the exclusion, inter alia, of the issues relating to the taxation of pension and insurance benefits.

Article 2**Definitions**

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

a. The term "a Contracting Party" and "the other Contracting Party" mean Anguilla or the Republic of Slovenia as the context requires;

b. The term "Directive" means the Directive 2003/48/EC of the Council of the European Union of 3 June 2003 on taxation of savings income in the form of interest payments, as applicable at the date of signing this Convention;

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

d. the term "beneficial owner" means the beneficial owner according to article 2 of the Directive;

e. the term "paying agent" means the paying agent according to article 4 of the Directive;

f. the term "competent authority" means

i) in the case of Anguilla: the Comptroller of Inland Revenue;

ii) in the case of the Republic of Slovenia: the competent authority of that State according to article 5 of the Directive.

g. the term "interest payment" means the interest payment according to article 6, due account being taken of article 15, of the Directive;

h. any term not otherwise defined herein shall have the meaning given to it in the Directive.

2. For the purposes of this Convention, in the provisions of the Directives to which this Convention refers, instead of "Member States" has to be read: Contracting Parties.

Article 3**Identity and residence of beneficial owners**

Each Contracting Party shall, within its territory, adopt and ensure the application of the procedures necessary to allow the paying agent to identify the beneficial owners and their residence for the purpose of Article 4. These procedures shall comply with the minimum standards established in Article 3, paragraphs 2 and 3 of the Directive, with the proviso that, with respect to Anguilla and in relation to subparagraph (a) of each of these paragraphs, the identity and residence of the Beneficial Owner shall be established on the basis of the information which is available to the Paying Agent by virtue of the application of the relevant provisions of legislation in force in Anguilla on prevention of the use of the financial system for the purpose of money laundering.

Člen 4**Avtomatična izmenjava podatkov**

1. Pristojni organ pogodbenice, v kateri je plačilni zastopnik ustanovljen, sporoči podatke iz člena 8 Direktive pristojnemu organu druge pogodbenice, katere rezident je upravičeni lastnik.

2. Sporočanje podatkov je avtomatično in se opravi vsaj enkrat letno v šestih mesecih po koncu davčnega leta pogodbenice plačilnega zastopnika za vsa plačila obresti v tem letu.

3. Za izmenjavo podatkov po tej konvenciji pogodbenice uporabljajo določbe člena 7 Direktive 77/799/EGS.

Člen 5**Prenos**

Pogodbenice do 1. januarja 2005 sprejmejo in objavijo zakone in druge predpise, potrebne za uskladitev s to konvencijo.

Člen 6**Priloga**

Besedili Direktive in člena 7 Direktive 77/799/EGS Sveta Evropske unije z dne 19. decembra 1977 o vzajemni pomoči pristojnih organov držav članic na področju neposrednega in posrednega obdavčevanja, kot se uporabljata na dan podpisa te konvencije in na kateri se ta konvencija sklicuje, sta dodani kot priloga k tej konvenciji in sta njen sestavni del. Besedilo člena 7 Direktive 77/799/EGS v tej prilogi se nadomesti z besedilom navedenega člena v popravljeni Direktivi 77/799/EGS, če ta popravljena direktiva začne veljati pred dnevom začetka veljavnosti določb te konvencije.

Člen 7**Začetek veljavnosti**

1. Ta konvencija začne veljati trideseti dan od zadnjega od datumov, na katerega sta vladi pisno obvestili druga drugo, da so izpolnjene njune ustavne zahteve in njene določbe se uporabljajo z dnem, ko se začne uporabljati Direktiva v skladu z odstavkoma 2 in 3 člena 17 Direktive.

2. Člen 4 tega sporazuma ne velja v Republiki Sloveniji, če v Anguilli ni neposrednega obdavčevanja.

Člen 8**Odpoved**

Ta konvencija velja, dokler je ne odpove ena od pogodbenic. Vsaka pogodbenica lahko odpove konvencijo po diplomatski poti z obvestilom o odpovedi najmanj šest mesecev pred koncem katerega koli koledarskega leta, ki sledi obdobju treh let od datuma začetka veljavnosti te konvencije. V takem primeru Konvencija preneha veljati za obdobja, ki sledijo zaključku koledarskega leta, v katerem je bilo dano obvestilo o odpovedi.

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

Sestavljeno v slovenskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna.

Za Vlado Anguilla
Victor Banks l.r.

Za Vlado Republike Slovenije
Dušan Mramor l.r.

Article 4**Automatic exchange of information**

1. The competent authority of the Contracting Party where the paying agent is established, shall communicate the information referred to in Article 8 of the Directive to the competent authority of the other Contracting Party of residence of the beneficial owner.

2. The communication of information shall be automatic and shall take place at least once a year, within six months following the end of the tax year of the Contracting Party of the paying agent, for all interest payments made during that year.

3. Information exchange under this Convention shall be treated by the Contracting Parties in a manner consistent with the provisions of Article 7 of Directive 77/799/EEC.

Article 5**Transposition**

Before 1 January 2005 the Contracting Parties shall adopt and publish the laws, regulations and administrative provisions necessary to comply with this Convention.

Article 6**Annex**

The text of the Directive and of Article 7 of the Directive 77/799/EEC of the Council of the European Union of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct and indirect taxation, as applicable at the date of signing this Convention, and to which this Convention refers, are appended as an Annex to, and form an integral part of, this Convention. The text of Article 7 of Directive 77/799/EEC in this annex shall be replaced by the text of the said Article in the revised Directive 77/799/EEC if this revised Directive enters into force before the date from which the provisions of this Convention shall take effect.

Article 7**Entry Into Force**

1. This Convention shall enter into force on the thirtieth day after the latter of the dates on which the respective Governments have notified each other in writing that the formalities constitutionally required have been complied with, and its provisions shall have effect from the date from which the Directive is applicable according to Article 17, paragraph 2 and 3, of the Directive.

2. Article 4 of this Agreement shall not have effect in the Republic of Slovenia in the absence of direct taxation in Anguilla.

Article 8**Termination**

This Convention shall remain in force until terminated by one of the Contracting Parties. Either Party may terminate the Convention, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year after the expiration of a period of three years from the date of its entry into force. In such event the Convention shall cease to have effect for periods beginning after the end of the calendar year in which the notice of termination has been given.

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

Done in the Slovenian and English languages all texts being equally authentic.

For the Government of Anguilla
Victor Banks (s)

For the Government of the Republic of Slovenia
Dušan Mramor (s)

Priloga**Besedilo člena 7 direktive 77/799/EGS**

"Določbe o tajnosti

1. Vse informacije, s katerimi se seznanila država članica v skladu s to direktivo, se v navedeni državi hranijo kot zaupne na enak način kot informacije, prejete v skladu z njeno nacionalno zakonodajo. V vsakem primeru se take informacije:

– lahko dajo na voljo samo osebam, ki so neposredno vpletene v odmero davka ali v upravno kontrolo te odmere,

– lahko sporočijo samo v povezavi s sodnimi postopki ali upravnimi postopki, ki vključujejo sankcije, uvedene zaradi ali v zvezi z izdelavo ali revizijo davčne odmere, in samo osebam, ki so neposredno vpletene v take postopke; take informacije pa se lahko razkrijejo med javnimi zaslišanji ali v sodbah, če pristojni organ države članice, ki daje informacijo, ne ugovarja,

– v nobenem primeru ne smejo uporabiti za druge namene kot za namene obdavčevanja ali v povezavi s sodnimi postopki ali upravnimi postopki, ki vključujejo sankcije, uvedene zaradi ali v zvezi z izdelavo ali revizijo davčne odmere.

Poleg tega države članice lahko določijo, da se informacije iz prvega pododstavka uporabijo za odmero drugih prelevmanov, dajatev in davkov, zajetih v členu 2 Direktive 76/308/EGS¹.

2. Odstavek 1 ne obvezuje države članice, katere zakonodaja ali upravna praksa določa, za domače namene, ožje omejitve, kot jih vsebujejo določbe tega odstavka, da zagotovi informacije, če zadevna država ne upošteva teh ožjih omejitev.

3. Ne glede na odstavek 1 lahko pristojni organi države članice, ki zagotovi informacije, dovolijo, da se v državi prosilki uporabijo za druge namene, če bi bile lahko po zakonodaji države, ki je informacije posredovala, te v podobnih okoliščinah uporabljene za podobne namene v državi, ki jih je posredovala.

4. Če pristojni organ države članice meni, da so informacije, ki jih je prejel od pristojnega organa druge države članice, verjetno uporabne za pristojni organ tretje države članice, jih lahko posreduje temu pristojnemu organu s soglasjem pristojnega organa, ki je informacije posredoval."

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 00724-69/2012

Ljubljana, dne 3. januarja 2013

EVA 2012-1811-0129

Vlada Republike Slovenije

Janez Janša i.r.
Predsednik

Annex**Text of Article 7 of Directive 77/799/EEC**

"Provisions relating to secrecy

1. All information made known to a Member State under this Directive shall be kept secret in that State in the same manner as information received under its national legislation. In any case, such information:

– may be made available only to the persons directly involved in the assessment of the tax or in the administrative control of this assessment,

– may be made known only in connection with judicial proceedings or administrative proceedings involving sanctions undertaken with a view to, or relating to, the making or reviewing the tax assessment and only to persons who are directly involved in such proceedings; such information may, however, be disclosed during public hearings or in judgements if the competent authority of the Member State supplying the information raises no objection,

– shall in no circumstances be used other than for taxation purposes or in connection with judicial proceedings or administrative proceedings involving sanctions undertaken with a view to, or in relation to, the making or reviewing the tax assessment.

In addition, Member States may provide for the information referred to in the first subparagraph to be used for assessment of other levies, duties and taxes covered by Article 2 of Directive 76/308/EEC¹.

2. Paragraph 1 shall not oblige a Member State whose legislation or administrative practices lays down, for domestic purposes, narrower limits than those contained in the provisions of that paragraph, to provide information if the State concerned does not undertake to respect those narrower limits.

3. Notwithstanding paragraph 1, the competent authorities of the Member State providing the information may permit it to be used for other purposes in the requesting State if, under the legislation of the informing State, the information could, in similar circumstances, be used in the informing State for similar purposes.

4. Where a competent authority of a Member State considers that information which it has received from the competent authority of another Member State is likely to be useful to the competent authority of a third Member State, it may transmit it to the latter competent authority with the agreement of the competent authority which supplied the information."

¹ UL L 73, 19. 3. 1976, str. 18.

¹ OJ L 73, 19. 3. 1976, p. 18.

3. Uredba o ratifikaciji Sporazuma v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjenega med Republiko Slovenijo in Britanskimi deviškimi otoki

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 v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjenega med Republiko Slovenijo in Britanskimi deviškimi otoki

1. člen

Ratificira se Sporazum v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjen z izmenjavo pisem 11. aprila 2005 med Republiko Slovenijo in Britanskimi deviškimi otoki.

2. člen

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

S P O R A Z U M

V OBLIKI IZMENJAVE PISEM O OBDAVČEVANJU DOHODKA OD PRIHRANKOV

Pismo Republike Slovenije

Spoštovani!

Sklicujem se na besedilo predlaganega modela "Sporazuma o obdavčevanju dohodka od prihrankov med Vlado Britanskih deviških otokov in [državo članico EU, ki uporablja avtomatično izmenjavo podatkov]", ki ga je potrdila Skupina na visoki ravni (Obdavčitev prihrankov) Sveta ministrov Evropske unije dne 22. junija 2004.

V zvezi z zgoraj omenjenim besedilom, mi je v čast

– da vam lahko predložim Sporazum o obdavčevanju dohodka od prihrankov v Dodatku 1 tega pisma;

– predlagam, da se navedeni Sporazum začne uporabljati od datuma začetka uporabe Direktive Sveta 2003/48/ES z dne 3. junija 2003 o obdavčevanju dohodka od prihrankov v obliki plačil obresti, ki je odvisen od pogojev, določenih v členu 17(2) Direktive, s tem, da pogodbenici druga drugo obvestita, da so formalnosti, predvidene v njihovih ustavah, za začetek veljavnosti tega Sporazuma zaključene;

– predlagam, da se obe strani zavežeta čimprej opraviti omenjene formalnosti, predvidene v njihovih ustavah, in o zaključku teh formalnosti druga drugo nemudoma uradno obvestita.

V čast mi je, da vam predlagam, če se vaša vlada z navedenim strinja, da to pismo, Dodatek 1 in vaš odgovor nanj, skupaj tvorijo naše obojestransko strinjanje in sprejetje Sporazuma med Republiko Slovenijo in Britanskimi deviškimi otoki.

Prosim, sprejmite izraze našega najglobljšega spoštovanja.

Za Vlado Republike Slovenije
Dušan Mramor l.r.

Sestavljeno v Ljubljani, dne 29. novembra 2004, v slovenskem in angleškem jeziku, v treh izvornikih.

A G R E E M E N T

IN THE FORM OF AN EXCHANGE OF LETTERS ON THE TAXATION OF SAVINGS INCOME

Letter from the Republic of Slovenia

Sir,

I refer to the text of the proposed model "Agreement on the Taxation of Savings Income between the Government of The British Virgin Islands and [EU Member State that is to Apply Automatic Exchange of Information]" that was approved by the High Level Working Party (Taxation of Savings) of the Council of Ministers of the European Union on 22 June 2004.

In view of the above mentioned text, I have the honour

– to propose to you the Agreement on the taxation of savings income at Appendix 1 to this letter;

– to propose that the said Agreement may come into effect on the date of application of Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments, which date shall be subject to the conditions set out in Article 17(2) of the Directive, subject to the notification to each other that the internal constitutional formalities for the coming into effect of this Agreement are completed;

– to propose our mutual commitment to comply at the earliest date with our said internal constitutional formalities and to notify each other without delay through the formal channels when such formalities are completed.

I have the honour to propose that, if the above is acceptable to your Government, this letter together with its Appendix 1 and your confirmation shall together constitute our mutual acceptance and making of the Agreement between the Republic of Slovenia and the British Virgin Islands.

Please accept, Sir, the assurance of our highest consideration,

For the Government of the Republic of Slovenia
Dušan Mramor (s)

Done at Ljubljana, this 29th day of November 2004 in the Slovenian and English languages in three copies.

Odgovor Britanskih deviških tokov

Spoštovani!

V čast mi je potrditi prejem vašega pisma z dne 29. novembra 2004, v katerem je zapisano:

"Spoštovani!

Sklicujem se na besedilo predlaganega modela "Sporazuma o obdavčevanju dohodka od prihrankov med Vlado Britanskih deviških otokov in [državo članico EU, ki uporablja avtomatično izmenjavo podatkov]", ki ga je potrdila Skupina na visoki ravni (Obdavčitev prihrankov) Sveta ministrov Evropske unije dne 22. junija 2004.

V zvezi z zgoraj omenjenim besedilom, mi je v čast

– da vam lahko predložim Sporazum o obdavčevanju dohodka od prihrankov v Dodatku 1 tega pisma;

– predlagam, da se navedeni Sporazum začne uporabljati od datuma začetka uporabe Direktive Sveta 2003/48/ES z dne 3. junija 2003 o obdavčevanju dohodka od prihrankov v obliki plačil obresti, ki je odvisen od pogojev, določenih v členu 17(2) Direktive, s tem, da pogodbenici druga drugo obvestita, da so formalnosti, predvidene v njihovih ustavah, za začetek veljavnosti tega Sporazuma zaključene;

– predlagam, da se obe strani zavežeta čimprej opraviti omenjene formalnosti, predvidene v njihovih ustavah, in o zaključku teh formalnosti druga drugo nemudoma uradno obvestita.

V čast mi je, da vam predlagam, če se vaša vlada z navedenim strinja, da to pismo, Dodatek 1 in vaš odgovor nanj, skupaj tvorijo naše obojestransko strinjanje in sprejetje Sporazuma med Republiko Slovenijo in Britanskimi deviškimi otoki.

Prosim, sprejmite izraze našega najglobljšega spoštovanja."

Potrdim lahko, da se Vlada Britanskih deviških otokov strinja z vsebino vašega pisma z dne 29. novembra 2004.

Prosim, sprejmite izraze mojega najglobljšega spoštovanja,

Za Vlado Britanskih deviških otokov
Orlando Smith l.r.

Sestavljeno v Tortoli, dne 11. aprila 2005 v slovenskem in angleškem jeziku, v treh izvornikih.

DODATEK 1

SPORAZUM O OBDAVČEVANJU DOHODKA OD PRIHRANKOV MED VLADO BRITANSKIH DEVIŠKIH OTOKOV IN VLADO REPUBLIKE SLOVENIJE

OB UPOŠTEVANJU NASLEDNJEGA:

1. Člen 17 Direktive 2003/48/EGS (v nadaljevanju "Direktiva") Sveta Evropske unije (v nadaljevanju "Svet") o obdavčevanju dohodka od prihrankov predvideva, da države članice do 1. januarja 2004 sprejmejo in objavijo zakone in druge predpise, potrebne za uskladitev s to direktivo, katere določbe se uporabljajo od 1. januarja 2005, pod pogojem, da

"(i) Švicarska konfederacija, Kneževina Lihtenštajn, Republika San Marino, Kneževina Monako in Kneževina Andora z istim dnem uporabljajo ukrepe, ki so enakovredni ukrepom iz te direktive, skladno s sporazumi, ki jih te države sklenejo z Evropsko skupnostjo na podlagi soglasne odločitve Sveta;

Reply from the British Virgin Islands

Sir,

I have the honour to acknowledge receipt of your letter of November 29, 2004, which reads as follows:

"Sir,

I refer to the text of the proposed model "Agreement on the Taxation of Savings Income between the Government of The British Virgin Islands and [EU Member State that is to Apply Automatic Exchange of Information]" that was approved by the High Level Working Party (Taxation of Savings) of the Council of Ministers of the European Union on 22 June 2004.

In view of the above mentioned text, I have the honour

– to propose to you the Agreement on the taxation of savings income at Appendix 1 to this letter;

– to propose that the said Agreement may come into effect on the date of application of Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments, which date shall be subject to the conditions set out in Article 17(2) of the Directive, subject to the notification to each other that the internal constitutional formalities for the coming into effect of this Agreement are completed;

– to propose our mutual commitment to comply at the earliest date with our said internal constitutional formalities and to notify each other without delay through the formal channels when such formalities are completed.

I have the honour to propose that, if the above is acceptable to your Government, this letter together with its Appendix 1 and your confirmation shall together constitute our mutual acceptance and making of the Agreement between the Republic of Slovenia and the British Virgin Islands.

Please accept, Sir, the assurance of our highest consideration"

I am able to confirm that the Government of the British Virgin Islands is in agreement with the contents of your letter dated November 29, 2004.

Please accept, Sir, the assurance of my highest consideration,

For the Government of the British Virgin Islands
Orlando Smith (s)

Done at Tortola this 11th day of April 2005 in the Slovenian and English languages in three copies.

APPENDIX 1

AGREEMENT ON THE TAXATION OF SAVINGS INCOME BETWEEN THE GOVERNMENT OF THE BRITISH VIRGIN ISLANDS AND THE REPUBLIC OF SLOVENIA

WHEREAS:

1. Article 17 of Directive 2003/48/EC (hereinafter referred to as "the Directive") of the Council of the European Union (hereinafter referred to as "the Council") on taxation of savings income provides that before 1 January, 2004 Member States shall adopt and publish the laws, regulations and administrative provisions necessary to comply with the Directive with effect from 1st January, 2005 provided that

"(i) the Swiss Confederation, the Principality of Liechtenstein, the Republic of San Marino, the Principality of Monaco and the Principality of Andorra apply from that same date measures equivalent to those contained in this Directive, in accordance with agreements entered into by them with the European Community, following unanimous decisions of the Council;

(ii) so v veljavi vsi sporazumi ali drugi dogovori, ki zagotavljajo, da vsa odvisna ali pridružena ozemlja z istim dnem uporabljajo avtomatično izmenjavo podatkov na enak način, kot je določeno v poglavju II te direktive, (ali v prehodnem obdobju, ki ga določa člen 10, uporabljajo davčni odtegljaj pod enakimi pogoji, kot jih vsebujeta člena 11 in 12)".

2. Britanski deviški otoki ("BDO") niso član Evropske unije in niso del davčnega območja Evropske unije, vendar je Vlada Združenega kraljestva zaprosila Vlado Britanskih deviških otokov, da prostovoljno uporablja določbe Direktive.

3. BDO ugotavljajo, da je sicer končni cilj držav članic EU omogočiti učinkovito obdavčevanje plačil obresti v državi članici, katere rezident je upravičeni lastnik za davčne namene, z izmenjavo podatkov o plačilih obresti med državami članicami, da pa trem državam članicam, in sicer Avstriji, Belgiji in Luksemburgu, v prehodnem obdobju ni treba uporabljati izmenjave podatkov, temveč morajo uvesti davčni odtegljaj za dohodek od prihrankov, zajet v Direktivi.

4. BDO so privolili v uporabo davčnega odtegljaja z učinkom od 1. januarja 2005, pod pogojem, da države članice Evropske unije sprejmejo zakone in druge predpise, potrebne za uskladitev z Direktivo, in pod pogojem, da so na splošno izpolnjene zahteve člena 17 Direktive.

5. BDO so privolili v uporabo avtomatične izmenjave podatkov na enak način, kot je predviden v poglavju II Direktive, od konca prehodnega obdobja, določenega v členu 10(2) Direktive.

6. BDO razpolagajo z zakonodajo o kolektivnih naložbenih podjetjih, za katero se šteje, da ima enak učinek kakor zakonodaja ES iz členov 2 in 6 Direktive.

NA PODLAGI NAVEDENEGA sta se Vlada BDO in Vlada Republike Slovenije (v nadaljevanju "pogodbena" ali "pogodbenci", odvisno od sobesedila), dogovorili o sklenitvi naslednjega sporazuma, ki vsebuje obveznosti samo za pogodbenici in predvideva:

(a) avtomatično izmenjavo podatkov pristojnega organa Republike Slovenije pristojnemu organu BDO na enak način kot pristojnemu organu države članice;

(b) uporabo davčnega odtegljaja s strani BDO v prehodnem obdobju, določenem v členu 10 Direktive, od enakega datuma in pod enakimi pogoji, kot so določeni v členih 11 in 12 te Direktive;

(c) avtomatično izmenjavo podatkov pristojnega organa BDO pristojnemu organu Republike Slovenije v skladu s členom 13 Direktive;

(d) prenos s strani pristojnega organa BDO otokov pristojnemu organu Republike Slovenije 75% prihodka od davčnega odtegljaja od plačil obresti, ki jih opravi plačilni zastopnik, ustanovljen na BDO, fizični osebi, rezidentu Republike Slovenije.

Člen 1

Opredelitev izrazov

Za namene te konvencije izraz:

(a) "pristojni organ", kadar se uporablja v zvezi s pogodbenicama, pomeni:

(i) v primeru BDO, finančnega sekretarja;

(ii) v primeru Republike Slovenije, Ministrstvo za finance Republike Slovenije ali pooblaščenega predstavnika tega ministrstva;

(ii) all agreements or other arrangements are in place, which provide that all the relevant dependent or associated territories apply from that same date automatic exchange of information in the same manner as is provided for in Chapter II of this Directive, (or, during the transitional period defined in Article 10, apply a withholding tax on the same terms as are contained in Articles 11 and 12)";

2. The British Virgin Islands ("BVI") is not a member of the European Union and not within the European Union fiscal territory, but the Government of the United Kingdom has requested the Government of the BVI to voluntarily apply the provisions of the Directive;

3. The BVI notes that, while it is the ultimate aim of the EU Member States to bring about effective taxation of interest payments in the beneficial owner's Member State of residence for tax purposes through the exchange of information concerning interest payments between themselves, three Member States, namely Austria, Belgium and Luxembourg, during a transitional period, shall not be required to exchange information but shall apply a withholding tax to the savings income covered by the Directive;

4. The BVI has agreed to apply a withholding tax with effect from 1st January, 2005, provided the European Union Member States have adopted the laws, regulations, and administrative provisions necessary to comply with the Directive, and the requirements of Article 17 of the Directive have generally been met;

5. The BVI has agreed to apply automatic exchange of information in the same manner as is provided for in Chapter II of the Directive from the end of the transitional period as defined in Article 10(2) of the Directive;

6. The BVI has legislation relating to undertakings for collective investment that is deemed to be equivalent in its effect to the EC legislation referred to in Articles 2 and 6 of the Directive.

NOW THEREFORE, the Government of the BVI and the Government of the Republic of Slovenia (hereinafter referred to as a "contracting party" or the "contracting parties" as the context requires), have agreed to conclude this agreement which contains obligations on the part of the contracting parties only and provides for

(a) the automatic exchange of information by the competent authority of the Republic of Slovenia to the competent authority of the BVI in the same manner as to the competent authority of a Member State;

(b) the application by the BVI, during the transitional period defined in Article 10 of the Directive, of a withholding tax from the same date and on the same terms as are contained in Articles 11 and 12 of that Directive;

(c) the automatic exchange of information by the competent authority of the BVI to the competent authority of the Republic of Slovenia in accordance with Article 13 of the Directive;

(d) the transfer by the competent authority of the BVI to the competent authority of the Republic of Slovenia of 75% of the revenue of the withholding tax in respect of interest payments made by a paying agent established in the BVI to an individual resident in the Republic of Slovenia.

Article 1

Definitions

For the purposes of this Agreement, the term:

(a) "competent authority", when applied to the contracting parties means,

(i) in the case of the BVI, the Financial Secretary; and

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

(b) "Republika Slovenija" pomeni Republiko Slovenijo in kadar se uporablja v zemljepisnem smislu, ozemlje Republike Slovenije kot tudi morska območja nad katerimi lahko Republika Slovenija izvaja svoje suverene pravice in jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;

(c) "rezidentstvo", v zvezi z upravičenim lastnikom, pomeni državo ali ozemlje, kjer je njegov stalni naslov, upošteva je pogoje, določene v odstavku 3 člena 7 tega sporazuma;

(d) "KNPVP" pomeni kolektivni naložbeni podjem za vlaganje v prenosljive vrednostne papirje, priznan v skladu z Direktivo Sveta Evropske unije, znane kot Direktiva Sveta 85/611/EEC z dne 20. decembra 1985, o usklajevanju zakonov in drugih predpisov o kolektivnih naložbenih podjemih za vlaganja v prenosljive vrednostne papirje.

Člen 2

Odtegljaj davka s strani plačilnih zastopnikov

Plačila obresti v smislu člena 9 tega sporazuma, ki jih opravijo plačilni zastopniki, ustanovljeni na BDO upravičenim lastnikom v smislu člena 6 tega sporazuma, ki so rezidenti Republike Slovenije, so ob upoštevanju člena 4 tega sporazuma predmet odtegljaja davka od zneska plačila obresti v prehodnem obdobju iz člena 15 tega sporazuma od datuma, predvidenega v členu 16 tega sporazuma. Stopnja davčnega odtegljaja v prvih treh letih prehodnega obdobja znaša 15%, v naslednjih treh letih 20% in nato 35%.

Člen 3

Podatki, ki jih poročajo plačilni zastopniki

(1) Kadar plačila obresti, kot jih opredeljuje člen 9 tega sporazuma, plačilni zastopnik, ustanovljen v Republiki Sloveniji, plača upravičenim lastnikom, kot jih opredeljuje člen 6 tega sporazuma, ki so rezidenti BDO, ali če se uporabljajo določbe člena 4(1)(a) tega sporazuma, plačilni zastopnik svojemu pristojnemu organu poroča:

- (a) identiteto in rezidentstvo upravičenega lastnika, ugotovljeno v skladu s členom 7 tega sporazuma;
- (b) naziv in naslov plačilnega zastopnika;
- (c) številko računa upravičenega lastnika ali, če nima računa, podatke o dolžniški terjatvi, iz katere izhajajo obresti;

(d) podatke o plačilu obresti v skladu s členom 5(1) tega sporazuma. Vsaka pogodbenica pa lahko omeji minimalne podatke o plačilu obresti, ki jih mora poročati plačilni zastopnik, na skupni znesek obresti ali dohodka in na skupni znesek prihodka od prodaje, odkupa ali povračila, ki je plačan upravičenemu lastniku v davčnem letu.

Republika Slovenija pa bo ravnala v skladu z odstavkom 2 tega člena.

(2) V šestih mesecih po koncu njihovega davčnega leta pristojni organ Republike Slovenije avtomatično sporoči podatke iz odstavka (1)(a) – (d) tega člena pristojnemu organu BDO za vsa plačila obresti v tem letu.

Člen 4

Izjeme pri postopku odtegljaja davka

(1) BDO, ki pobirajo davčni odtegljaj v skladu s členom 2 tega sporazuma, predpišejo enega ali oba izmed naslednjih postopkov, po katerih lahko upravičeni lastnik zahteva, da se davek ne odtegne:

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

(c) "residence", in relation to a beneficial owner, means the country or territory where his permanent address is located, subject to the conditions set out in Article 7(3) of this Agreement;

(d) "UCITS" means an undertaking for collective investment in transferable securities that is recognised in accordance with the Directive of the Council of the European Union known as Council Directive 85/611/EEC of 20th December, 1985 on the co-ordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities.

Article 2

Withholding of Tax by Paying Agents

Interest payments as defined in Article 9 of this Agreement which are made by a paying agent established in the BVI to beneficial owners within the meaning of Article 6 of this Agreement who are residents of the Republic of Slovenia shall, subject to Article 4 of this Agreement, be subject to a withholding tax from the amount of interest payment during the transitional period referred to in Article 15 of this Agreement starting at the date referred to in Article 16 of this Agreement. The rate of withholding tax shall be 15% during the first three years of the transitional period, 20% for the subsequent three years and 35% thereafter.

Article 3

Reporting of Information by Paying Agents

(1) Where interest payments, as defined in Article 9 of this Agreement, are made by a paying agent established in the Republic of Slovenia to beneficial owners, as defined in Article 6 of this Agreement, who are residents of the BVI, or where the provisions of Article 4(1)(a) of this Agreement apply, the paying agent shall report to its competent authority

- (a) the identity and residence of the beneficial owner established in accordance with Article 7 of this Agreement,
- (b) the name and address of the paying agent,
- (c) the account number of the beneficial owner or, where there is none, identification of the debt claim giving rise to the interests, and

(d) information concerning the interest payment specified in Article 5(1) of this Agreement. However, each contracting party may restrict the minimum amount of information concerning interest payment to be reported by the paying agent to the total amount of interest or income and to the total amount of the proceeds from sale, redemption or refund paid to the beneficial owner within the tax year,

and the Republic of Slovenia shall comply with paragraph (2) of this Article.

(2) Within six months following the end of their tax year, the competent authority of the Republic of Slovenia shall communicate to the competent authority of the BVI, automatically, the information referred to in paragraph 1 (a) – (d) of this Article, for all interest payments made during that year.

Article 4

Exceptions to the withholding tax procedure

(1) The BVI when levying a withholding tax in accordance with Article 2 of this Agreement shall provide for one or both of the following procedures in order to ensure that the beneficial owners may request that no tax be withheld:

(a) postopek, ki omogoča, da se upravičeni lastnik, kot ga opredeljuje člen 6 tega sporazuma, izogne davčnemu odtegljaju v skladu s členom 2 tega sporazuma z izrecnim pooblastilom plačilnemu zastopniku za poročanje plačil obresti pristojnemu organu pogodbenice, v kateri je plačilni zastopnik ustanovljen. Tako pooblastilo zajema vsa plačila obresti, ki jih upravičenemu lastniku opravi ta plačilni zastopnik;

(b) postopek, ki zagotavlja, da se davčni odtegljaj ne odtegne, če upravičeni lastnik plačilnemu zastopniku predloži potrdilo, ki se glasi na njegovo ime in ga je izdal pristojni organ pogodbenice, katere rezident je upravičeni lastnik za davčne namene, v skladu z odstavkom 2 tega člena.

(2) Na zahtevo upravičenega lastnika pristojni organ pogodbenice, katere rezident je za davčne namene, izda potrdilo, ki vsebuje:

(i) ime, naslov in davčno ali drugo identifikacijsko številko ali, če takšna številka ne obstaja, datum in kraj rojstva upravičenega lastnika;

(ii) naziv in naslov plačilnega zastopnika;

(iii) številko računa upravičenega lastnika ali, če račun ne obstaja, podatke o vrednostnem papirju.

Takšno potrdilo velja v obdobju, ki ni daljše od treh let. Potrdilo se izda vsakemu upravičenemu lastniku, ki ga zahteva, v dveh mesecih od vložitve take zahteve in je označeno z datumom vložitve zahteve kot tudi datumom izdaje ter se uporablja v zvezi s plačili, opravljenimi po tem datumu vložitve zahteve.

(3) Če se uporablja odstavek (1)(a) tega člena, pristojni organ BDO, kjer je plačilni zastopnik ustanovljen, sporoči podatke iz člena 3(1) tega sporazuma pristojnemu organu Republike Slovenije, katere rezident je upravičeni lastnik. Takšno sporočanje podatkov je avtomatično in se opravi vsaj enkrat letno v šestih mesecih po koncu davčnega leta, določenega z zakoni pogodbenice, za vsa plačila obresti v tem letu.

Člen 5

Osnova za odmero davčnega odtegljaja

(1) Plačilni zastopnik, ustanovljen na BDO pobira davčni odtegljaj v skladu s členom 2 tega sporazuma na naslednji način:

(a) v primeru plačila obresti v smislu člena 9(1)(a) tega sporazuma: od zneska plačanih ali pripisanih obresti;

(b) v primeru plačila obresti v smislu člena 9(1)(b) ali (d) tega sporazuma: od zneska obresti ali dohodka iz točke (b) ali (d) tega pododstavka ali z enakovredno dajatvijo, ki bremeni prejemnika, na skupni znesek prihodkov od prodaje, odkupa ali povračila, kot je plačilni zastopnik potrdil svojemu pristojnemu organu;

(c) v primeru plačila obresti v smislu člena 9(1)(c) tega sporazuma: od zneska obresti iz navedenega pododstavka;

(d) v primeru plačila obresti v smislu člena 9(4) tega sporazuma: od zneska obresti, pripisanih vsakemu članu subjekta iz člena 8(2) tega sporazuma, ki izpolnjujejo pogoje iz členov 6(1) tega sporazuma;

(e) če BDO izkoristijo možnost iz člena 9(5) tega sporazuma: od zneska letno obračunanih obresti.

(2) Za namene točke (a) in (b) odstavka (1) tega člena se davčni odtegljaj pobira sorazmerno dolžini obdobja, v katerem je upravičeni lastnik imel dolžniško terjatev. Kadar plačilni zastopnik na podlagi podatkov, ki jih ima na voljo, ne more ugotoviti dolžine obdobja, v katerem je upravičeni lastnik imel terjatev, šteje, da je upravičeni lastnik imel terjatev ves čas njegovega obstoja, razen če upravičeni lastnik ne predloži dokazila o datumu pridobitve terjatve.

(a) a procedure which allows the beneficial owner as defined in Article 6 of this Agreement to avoid the withholding tax specified in Article 2 of this Agreement by expressly authorising his paying agent to report the interest payments to the competent authority of the contracting party in which the paying agent is established. Such authorisation shall cover all interest payments made to the beneficial owner by that paying agent;

(b) a procedure which ensures that withholding tax shall not be levied where the beneficial owner presents to his paying agent a certificate drawn up in his name by the competent authority of the contracting party of residence for tax purposes in accordance with paragraph 2 of this Article.

(2) At the request of the beneficial owner, the competent authority of the contracting party of the country of residence for tax purposes shall issue a certificate indicating

(i) the name, address and tax or other identification number or, failing such, the date and place of birth of the beneficial owner;

(ii) the name and address of the paying agent; and

(iii) the account number of the beneficial owner or, where there is none, the identification of the security.

Such certificate shall be valid for a period not exceeding three years. It shall be issued to any beneficial owner who requests it, within two months following such request, shall bear the date of request as well as the date of issue and shall be applicable in relation to payments made after that date of request.

(3) Where paragraph (1)(a) of this Article applies, the competent authority of the BVI in which the paying agent is established shall communicate the information referred to in Article 3(1) of this Agreement to the competent authority of the Republic of Slovenia as the country of residence of the beneficial owner. Such communications shall be automatic and shall take place at least once a year, within six months following the end of the tax year established by the laws of a contracting party, for all interest payments made during that year.

Article 5

Basis of assessment for withholding tax

(1) A paying agent established in the BVI shall levy withholding tax in accordance with Article 2 of this Agreement as follows:

(a) in the case of an interest payment within the meaning of Article 9(1)(a) of this Agreement: on the amount of interest paid or credited;

(b) in the case of an interest payment within the meaning of Article 9(1)(b) or (d) of this Agreement: on the amount of interest or income referred to in (b) or (d) of that sub-paragraph or by a levy of equivalent effect to be borne by the recipient on the full amount of the proceeds of the sale, redemption or refund as certified by the paying agent to its competent authority;

(c) in the case of an interest payment within the meaning of Article 9(1)(c) of this Agreement: on the amount of interest referred to in that sub-paragraph;

(d) in the case of an interest payment within the meaning of Article 9(4) of this Agreement: on the amount of interest attributable to each of the members of the entity referred to in Article 8(2) of this Agreement who meet the conditions of Article 6(1) of this Agreement; and

(e) where the BVI exercises the option under Article 9(5) of this Agreement: on the amount of annualised interest.

(2) For the purposes of sub-paragraphs (a) and (b) of paragraph 1 of this Article, the withholding tax shall be deducted on a pro rata basis to the period during which the beneficial owner held the debt-claim. If the paying agent is unable to determine the period of holding on the basis of the information made available to him, the paying agent shall treat the beneficial owner as having been in possession of the debt-claim for the entire period of its existence, unless the latter provides evidence of the date of the acquisition.

(3) Obdavčenje z davčnim odtegljajem na BDO, Republiki Sloveniji ne preprečuje obdavčevanja dohodka v skladu z njeno nacionalno zakonodajo.

(4) V prehodnem obdobju lahko BDO določijo, da se nosilec gospodarske dejavnosti, ki plača obresti ali zagotovi obresti za subjekt iz člena 8(2) tega sporazuma v drugi pogodbenici, šteje za plačilnega zastopnika namesto subjekta in pobira davčni odtegljaj od teh obresti, razen če se subjekt ni uradno strinjal, da se podatki o njegovem nazivu, naslovu in skupnem znesku njemu plačanih ali zagotovljenih obresti sporočijo v skladu z zadnjim odstavkom člena 8(2) tega sporazuma.

Člen 6

Opredelitev "upravičenega lastnika"

(1) V tem sporazumu "upravičeni lastnik" pomeni vsakega posameznika, ki prejme plačilo obresti ali posameznika, za katerega se zagotovi plačilo obresti, razen če predloži dokazilo, da obresti ni prejel v lastno korist ali da niso bile zagotovljene v njegovo korist. Posameznik ni upravičeni lastnik, če:

(a) deluje kot plačilni zastopnik v smislu člena 8(1) tega sporazuma;

(b) deluje v imenu pravne osebe, subjekta, katerega dobiček se obdavčuje po splošni ureditvi za podjetniško obdavčitev, KNPVP, priznanega v skladu z Direktivo 85/611/EGS, ali enakovrednega kolektivnega naložbenega podjetja ustanovljenega na BDO, ali v imenu subjekta iz člena 8(2) tega sporazuma, pri čemer v zadnjem primeru naziv in naslov subjekta razkrije nosilcu gospodarske dejavnosti, ki izvrši plačilo obresti, ta pa te podatke sporoči pristojnemu organu pogodbenice, v kateri je ustanovljen; ali

(c) deluje v imenu drugega posameznika, ki je upravičeni lastnik, in identiteto upravičenega lastnika razkrije plačilnemu zastopniku.

(2) Kadar ima plačilni zastopnik podatke, ki kažejo na to, da posameznik, ki prejme plačilo obresti ali za katerega se zagotovi plačilo obresti, ni nujno tudi upravičeni lastnik, in kadar se ne uporablja nobeden od odstavkov (1)(a) in (1)(b) tega člena, izvede vse razumne ukrepe za ugotovitev identitete upravičenega lastnika. Če plačilni zastopnik ne more ugotoviti identitete upravičenega lastnika, zadevnega posameznika obravnava kot upravičenega lastnika.

Člen 7

Identiteta in rezidentstvo upravičenih lastnikov

(1) Vsaka pogodbenica na svojem ozemlju sprejme in zagotovi uporabo potrebnih postopkov, ki plačilnemu zastopniku omogočajo identificirati upravičene lastnike in njihovo rezidentstvo za namene tega sporazuma. Takšni postopki so v skladu z minimalnimi standardi, določenimi v odstavkih (2) in (3).

(2) Plačilni zastopnik ugotavlja identiteto upravičenega lastnika na podlagi minimalnih standardov, ki se razlikujejo glede na to, kdaj se vzpostavi razmerje med plačilnim zastopnikom in prejemnikom obresti, na naslednji način:

(a) pri pogodbenih razmerjih, ki so bila sklenjena pred 1. januarjem 2004, plačilni zastopnik ugotavlja identiteto upravičenega lastnika, ki jo sestavljata njegovo ime in naslov, iz podatkov, ki jih ima na voljo, zlasti v skladu z veljavnimi predpisi države, v kateri je ustanovljen ter v skladu z Direktivo Sveta 91/308/EGS z dne 10. junija 1991 v primeru Republike Slovenije ali z enakovredno zakonodajo o preprečevanju uporabe finančnega sistema za pranje denarja v primeru BDO;

(3) The imposition of withholding tax by the BVI shall not preclude the Republic of Slovenia from taxing income in accordance with its national law.

(4) During the transitional period, the BVI may provide that an economic operator paying interest to, or securing interest for, an entity referred to in Article 8(2) of this Agreement in the other contracting party shall be considered the paying agent in place of the entity and shall levy the withholding tax on that interest, unless the entity has formally agreed to its name, address and the total amount of the interest paid to it or secured for it being communicated in accordance with the last paragraph of Article 8(2) of this Agreement.

Article 6

Definition of "beneficial owner"

(1) For the purposes of this Agreement, "beneficial owner" means an individual who receives an interest payment or any individual for whom an interest payment is secured, unless such individual can provide evidence that the interest payment was not received or secured for his own benefit. An individual is not the beneficial owner when he

(a) acts as a paying agent within the meaning of Article 8(1) of this Agreement;

(b) acts on behalf of a legal person, an entity which is taxed on its profits under the general arrangements for business taxation, an UCITS authorised in accordance with Directive 85/611/EEC or an equivalent undertaking for collective investment established in the BVI, or an entity referred to in Article 8(2) of this Agreement and, in the last mentioned case, discloses the name and address of that entity to the economic operator making the interest payment and the latter communicates such information to the competent authority of its contracting party of establishment; or

(c) acts on behalf of another individual who is the beneficial owner and discloses to the paying agent the identity of that beneficial owner.

(2) Where a paying agent has information suggesting that the individual who receives an interest payment or for whom an interest payment is secured may not be the beneficial owner, and where neither paragraph 1(a) nor 1(b) of this Article applies, it shall take reasonable steps to establish the identity of the beneficial owner. If the paying agent is unable to identify the beneficial owner, it shall treat the individual in question as the beneficial owner.

Article 7

Identity and residence of beneficial owners

(1) Each Party shall, within its territory, adopt and ensure the application of the procedures necessary to allow the paying agent to identify the beneficial owners and their residence for the purposes of this Agreement. Such procedures shall comply with the minimum standards established in paragraphs (2) and (3);

(2) The paying agent shall establish the identity of the beneficial owner on the basis of minimum standards which vary according to when relations between the paying agent and the recipient of the interest are entered into, as follows:

(a) for contractual relations entered into before 1st January, 2004, the paying agent shall establish the identity of the beneficial owner, consisting of his name and address, by using the information at its disposal, in particular pursuant to the regulations in force in its country of establishment and to Council Directive 91/308/EEC of 10th June, 1991 in the case of the Republic of Slovenia or equivalent legislation in the case of the BVI on prevention of the use of the financial system for the purpose of money laundering;

(b) pri pogodbenih razmerjih, ki so bila sklenjena, ali pri transakcijah, ki so bile opravljene brez pogodbenega razmerja na dan 1. januarja 2004 ali po njem, plačilni zastopnik ugotavlja identiteto upravičenega lastnika, ki jo sestavljajo njegovo ime, naslov in morebitna davčna identifikacijska številka, ki mu jo je dodelila država članica, katere rezident je za davčne namene. Ti podatki se ugotavljajo na podlagi potnega lista ali uradne osebne izkaznice, ki jo predloži upravičeni lastnik. Če v potnem listu ali na uradni osebni izkaznici ni naslova, se ta ugotavlja na podlagi katerega koli drugega dokazila o identiteti, ki ga predloži upravičeni lastnik. Če na potnem listu, na uradni osebni izkaznici ali na katerem koli drugem dokazilu o identiteti, po možnosti vključno s potrdilom o rezidentstvu za davčne namene, ki ga predloži upravičeni lastnik, davčna identifikacijska številka ni navedena, se identiteta dopolni z datumom in krajem rojstva upravičenega lastnika, ki se ugotovi iz potnega lista ali uradne osebne izkaznice.

(3) Plačilni zastopnik ugotavlja rezidentstvo upravičenega lastnika na podlagi minimalnih standardov, ki se razlikujejo glede na to, kdaj se vzpostavi razmerje med plačilnim zastopnikom in prejemnikom obresti. Ob upoštevanju spodaj navedenih pogojev se šteje, da je rezidentstvo v državi, v kateri ima upravičeni lastnik stalni naslov:

(a) pri pogodbenih razmerjih, ki so bila sklenjena pred 1. januarjem 2004, plačilni zastopnik ugotavlja rezidentstvo upravičenega lastnika iz podatkov, ki jih ima na voljo, zlasti v skladu z veljavnimi predpisi države, v kateri je ustanovljen, in z Direktivo 91/308/EGS v primeru Republike Slovenije ali enakovredno zakonodajo v primeru BDO;

(b) pri pogodbenih razmerjih, ki so bila sklenjena, ali pri transakcijah, ki so bile opravljene brez pogodbenega razmerja, na dan 1. januarja 2004 ali po njem, plačilni zastopnik ugotavlja rezidentstvo upravičenega lastnika na podlagi naslova, navedenega v potnem listu, na uradni osebni izkaznici ali, po potrebi, na podlagi drugega dokumentarnega dokazila o identiteti, ki ga predloži upravičeni lastnik, in skladno z naslednjim postopkom: pri posameznikih, ki predložijo potni list ali uradno osebno izkaznico, ki jo je izdala država članica, in ki izjavijo, da so rezidenti tretje države, se rezidentstvo ugotavlja na podlagi potrdila o davčnem rezidentstvu, ki ga izda pristojni organ tretje države, za katero posameznik trdi, da je njen rezident. Če posameznik takšnega potrdila ne predloži, se za državo rezidentstva šteje država članica, ki je izdala potni list ali drug uradni osebni dokument.

Člen 8

Opredelitev "plačilnega zastopnika"

(1) V tem sporazumu "plačilni zastopnik" pomeni vsakega nosilca gospodarske dejavnosti, ki plača ali zagotovi plačilo obresti v neposredno korist upravičenega lastnika, bodisi da je nosilec dolžnik terjatve, za katero se plačajo obresti, ali nosilec, ki po nalogu dolžnika ali upravičenega lastnika plača ali zagotovi plačilo obresti.

(2) Vsak subjekt, ki je ustanovljen v pogodbenici, kateremu se plačajo obresti ali zagotovi plačilo obresti v korist upravičenega lastnika, se ob takem plačilu ali ob zagotovitvi takega plačila šteje za plačilnega zastopnika. Ta določba se ne uporablja, če nosilec gospodarske dejavnosti na podlagi uradnih dokazil, ki jih ta subjekt predloži, utemeljeno domneva, da:

(a) je subjekt pravna oseba, z izjemo pravnih oseb iz odstavka (5) tega člena;

(b) so dobički subjekta obdavčeni po splošni ureditvi za podjetniško obdavčitev; ali

(c) je subjekt KNPVP, priznan v skladu z Direktivo 85/611/EGS Sveta ali enakovreden kolektivni naložbeni podjem, ustanovljen na BDO.

(b) for contractual relations entered into, or transactions carried out in the absence of contractual relations, on or after 1st January, 2004 the paying agent shall establish the identity of the beneficial owner, consisting of the name, address and, if there is one, the tax identification number allocated by the Member State of residence for tax purposes. These details should be established on the basis of the passport or of the official identity card presented by the beneficial owner. If it does not appear on that passport or official identity card, the address shall be established on the basis of any other documentary proof of identity presented by the beneficial owner. If the tax identification number is not mentioned on the passport, on the official identity card or any other documentary proof of identity, including, possibly the certificate of residence for tax purposes, presented by the beneficial owner, the identity shall be supplemented by a reference to the latter's date and place of birth established on the basis of his passport or official identification card.

(3) The paying agent shall establish the residence of the beneficial owner on the basis of minimum standards which vary according to when relations between the paying agent and the recipient of the interest are entered into. Subject to the conditions set out below, residence shall be considered to be situated in the country where the beneficial owner has his permanent address:

(a) for contractual relations entered into before 1st January, 2004 the paying agent shall establish the residence of the beneficial owner by using the information at its disposal, in particular pursuant to the regulations in force in its country of establishment and to Directive 91/308/EEC in the case of the Republic of Slovenia, or equivalent legislation in the case of the BVI;

(b) for contractual relations entered into, or transactions carried out in the absence of contractual relations, on or after 1st January, 2004, the paying agent shall establish the residence of the beneficial owner on the basis of the address mentioned on the passport, on the official identity card or, if necessary, on the basis of any documentary proof of identity presented by the beneficial owner and according to the following procedure: for individuals presenting a passport or official identity card issued by a Member State who declare themselves to be resident in a third country, residence shall be established by means of a tax residence certificate issued by the competent authority of the third country in which the individual claims to be resident. Failing the presentation of such a certificate, the Member State which issued the passport or other official identity document shall be considered to be the country of residence.

Article 8

Definition of "paying agent"

(1) For the purposes of this Agreement, "paying agent" means any economic operator who pays interest to or secures the payment of interest for the immediate benefit of the beneficial owner, whether the operator is the debtor of the debt claim which produces the interest or the operator charged by the debtor or the beneficial owner with paying interest or securing the payment of interest.

(2) Any entity established in a contracting party to which interest is paid or for which interest is secured for the benefit of the beneficial owner shall also be considered a paying agent upon such payment or securing of such payment. This provision shall not apply if the economic operator has reason to believe, on the basis of official evidence produced by that entity, that

(a) it is a legal person with the exception of those legal persons referred to in paragraph 5 of this Article;

(b) its profits are taxed under the general arrangements for business taxation; or

(c) it is an UCITS recognised in accordance with Directive 85/611/EEC of the Council or an equivalent undertaking for collective investment established in the BVI.

Nosilec gospodarske dejavnosti, ki plača ali zagotovi plačilo obresti takšnemu subjektu, ki je ustanovljen v drugi pogodbenici, ki se po tem odstavku šteje za plačilnega zastopnika, sporoči naziv in naslov subjekta ter skupni znesek subjektu plačanih ali zagotovljenih obresti pristojnemu organu pogodbenice, v kateri je ustanovljen, ta pa te podatke pošlje pristojnemu organu pogodbenice, v kateri je subjekt ustanovljen.

(3) Vendar ima subjekt iz odstavka (2) tega člena možnost, da se ga za namene tega sporazuma obravnava kot KNPVP ali enakovreden podjem iz odstavka (2)(c). To možnost lahko subjekt izkoristi tako, da nosilcu gospodarske dejavnosti predloži potrdilo, ki ga izda pogodbenica, v kateri je subjekt ustanovljen. Pogodbenica določi podrobna pravila glede te možnosti za subjekte, ki so ustanovljeni na njenem ozemlju.

(4) Kadar sta nosilec gospodarske dejavnosti in subjekt iz odstavka (2) tega člena ustanovljena v isti pogodbenici, ta pogodbenica sprejme potrebne ukrepe, s katerimi zagotovi, da subjekt izpolnjuje vsa določila tega sporazuma, kadar deluje kot plačilni zastopnik.

(5) Pravne osebe, izvzete iz odstavka (2)(a) tega člena so:

- (a) na Finskem: avoin yhtiö (Ay) in kommandiittiyhtiö (Ky)/öppet bolag in kommanditbolag;
- (b) na Švedskem: handelsbolag (HB) in kommanditbolag (KB).

Člen 9

Opredelitev "plačila obresti"

(1) Za namene tega sporazuma "plačilo obresti" pomeni:

(a) obresti, ki se plačajo ali pripišejo na račun in se nanašajo na dolžniške terjatve vseh vrst ne glede na to, ali so zavarovane s hipoteko, in ne glede na to, ali imajo pravico do udeležbe v dolžnikovem dobičku, in še posebej dohodek od 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 ne štejejo za plačilo obresti;

(b) obračunane ali h glavnici pripisane obresti pri prodaji, povračilu ali odkupu dolžniških terjatev iz pododstavka (a);

(c) dohodek, ki bodisi neposredno ali posredno preko subjekta iz člena 8(2) tega sporazuma izvira iz plačila obresti in ki ga razdelijo:

- (i) KNPVP, priznani v skladu z ES Direktivo 85/611/EGS Sveta; ali
- (ii) enakovreden kolektivni naložbeni podjem, ustanovljen na BDO;
- (iii) subjekt, ki izpolnjuje pogoje za možnost iz člena 8(3) tega sporazuma;
- (iv) kolektivni naložbeni podjemi, ustanovljeni zunaj ozemlja, na katerega se nanaša Pogodba o ustanovitvi Evropske skupnosti na podlagi člena 299 te pogodbe in zunaj BDO; in

(d) dohodek, dosežen s prodajo, povračilom ali odkupom delnic ali enot v naslednjih podjemih in subjektih, če ti neposredno ali posredno prek drugih kolektivnih naložbenih podjemov ali subjektov, ki so navedeni spodaj, naložijo več kot 40% svojih sredstev v dolžniške terjatve iz pododstavka (a):

- (i) KNPVP, priznani v skladu z Direktivo 85/611/EGS; ali
- (ii) enakovreden kolektivni naložbeni podjem, ustanovljen na BDO;
- (iii) subjekt, ki izpolnjuje pogoje za možnost iz člena 8(3) tega sporazuma;
- (iv) kolektivni naložbeni podjemi, ustanovljeni zunaj ozemlja, za katerega velja Pogodba o ustanovitvi Evropske skupnosti na podlagi njenega člena 299 in zunaj BDO.

An economic operator paying interest to, or securing interest for, such an entity established in the other contracting party which is considered a paying agent under this paragraph shall communicate the name and address of the entity and the total amount of interest paid to, or secured for, the entity to the competent authority of its contracting party of establishment, which shall pass this information on to the competent authority of the contracting party where the entity is established.

(3) The entity referred to in paragraph (2) of this Article shall, however, have the option of being treated for the purposes of this Agreement as an UCITS or equivalent undertaking as referred to in sub-paragraph (c) of paragraph (2). The exercise of this option shall require a certificate to be issued by the contracting party in which the entity is established and presented to the economic operator by that entity. A contracting party shall lay down the detailed rules for this option for entities established in their territory.

(4) Where the economic operator and the entity referred to in paragraph (2) of this Article are established in the same contracting party, that contracting party shall take the necessary measures to ensure that the entity complies with the provisions of this Agreement when it acts as a paying agent.

(5) The legal persons exempted from sub-paragraph (a) of paragraph (2) of this Article are,

- (a) in Finland: avoin yhtiö (Ay) and kommandiittiyhtiö (Ky)/öppet bolag and kommanditbolag;
- (b) in Sweden: handelsbolag (HB) and kommanditbolag (KB).

Article 9

Definition of "interest payment"

(1) For the purposes of this Agreement, "interest payment" means

(a) interest paid, or credited to an account, relating to 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 payment;

(b) interest accrued or capitalised at the sale, refund or redemption of the debt claims referred to in sub-paragraph (a);

(c) income deriving from interest payments either directly or through an entity referred to in Article 8(2) of this Agreement, distributed by

- (i) an UCITS authorised in accordance with EC Directive 85/611/EEC of the Council; or
- (ii) an equivalent undertaking for collective investment established in the BVI;
- (iii) entities which qualify for the option under Article 8(3) of this Agreement;
- (iv) undertakings for collective investment established outside the territory to which the Treaty establishing the European Community applies by virtue of Article 299 thereof and outside the BVI; and

(d) income realised upon the sale, refund or redemption of shares or units in the following undertakings and entities, if they invest directly or indirectly, via other undertakings for collective investment or entities referred to below, more than 40% of their assets in debt claims as referred to in sub-paragraph (a):

- (i) an UCITS authorised in accordance with Directive 85/611/EEC; or
- (ii) an equivalent undertaking for collective investment established in the BVI;
- (iii) entities which qualify for the option under Article 8(3) of this Agreement;
- (iv) undertakings for collective investment established outside the territory to which the Treaty establishing the European Community applies by virtue of Article 299 thereof and outside the BVI.

Pogodbenici pa imata možnost, da v opredelitev obresti vključita dohodek iz odstavka (1)(d) tega člena samo v višini dobičkov, ki neposredno ali posredno izvirajo iz plačil obresti v smislu odstavkov (1)(a) in (b) tega člena.

(2) Glede odstavkov (1)(c) in (d) tega člena, kadar plačilni zastopnik nima podatkov o deležu dohodka, ki izvira iz plačil obresti, se celoten znesek dohodka šteje za plačilo obresti.

(3) Glede odstavka (1)(d) tega člena, kadar plačilni zastopnik nima podatkov o odstotku sredstev, ki so bila naložena v dolžniške terjatve ali v delnice ali enote, kot določa navedeni odstavek, se šteje, da ta odstotek presega 40%. Kadar plačilni zastopnik ne more določiti zneska dohodka upravičenega lastnika, se šteje, da je dohodek enak prihodku od prodaje, povračila ali odkupa delnic ali enot.

(4) Kadar se obresti, kot jih opredeljuje odstavek (1) tega člena, plačajo ali pripišejo na račun subjekta iz člena 8(2) tega sporazuma, pri čemer ta subjekt ne izpolnjuje pogojev za možnost po členu 8(3) tega sporazuma, se take obresti štejejo za plačilo obresti takega subjekta.

(5) Glede odstavkov (1)(b) in (d) tega člena ima pogodbenica možnost, da od plačilnih zastopnikov na svojem ozemlju zahteva obračun obresti v obdobju, ki ne sme presegati eno leto, ter da tako obračunane obresti obravnava kot plačilo obresti, četudi v tem obdobju ne pride do prodaje, odkupa ali povračila.

(6) Z odstopanjem od odstavkov (1)(c) in (d) tega člena ima pogodbenica možnost, da iz opredelitve plačil obresti izključi dohodek iz navedenih določb od podjetjem ali subjektom, ki so ustanovljeni na njenem ozemlju, če naložbe v dolžniške terjatve iz odstavka (1)(a) tega člena takšnih subjektov ne presegajo 15% njihovih sredstev. Prav tako ima pogodbenica možnost, da z odstopanjem od odstavka (4) tega člena iz opredelitve plačil obresti iz odstavka (1) tega člena izključi obresti, ki se plačajo ali pripišejo na račun subjekta iz člena 8(2) tega sporazuma, ki ne izpolnjuje pogojev za možnost iz člena 8(3) tega sporazuma in je ustanovljen na njenem ozemlju, če naložbe takega subjekta v dolžniške terjatve iz odstavka (1)(a) tega člena ne presegajo 15% njegovih sredstev.

Če pogodbenica uporabi takšno možnost, je to zavezujoče za drugo pogodbenico.

(7) Od 1. januarja 2011 bo odstotek iz odstavka (1)(d) tega člena in odstavka (3) tega člena znašal 25%.

(8) Odstotki iz odstavka (1)(d) tega člena in odstavka (6) tega člena se določajo glede na naložbeno politiko kot jo določajo pravila sklada ali ustanovna listina zadevnih podjetjem ali subjektov, ali, če teh ni, glede na dejansko sestavo sredstev zadevnih podjetjem ali subjektov.

Člen 10

Delitev prihodkov iz davčnega odtegljaja

(1) BDO zadržijo 25% davčnega odtegljaja, odbitega po določilih tega sporazuma, preostalih 75% prihodkov pa prenesejo Republiki Sloveniji.

(2) BDO, ki pobirajo davčni odtegljaj v skladu s členom 5(4) tega sporazuma, zadržijo 25% prihodkov in prenesejo 75% Republiki Sloveniji, sorazmerno s prenosi, izvedenimi v skladu z odstavkom (1) tega člena.

(3) Taki prenosi se izvršijo za vsako leto v enem obroku, najkasneje v obdobju šestih mesecev po zaključku davčnega leta, določenega z zakoni BDO.

(4) BDO pri pobiranju davčnega odtegljaja sprejmejo potrebne ukrepe, s katerimi zagotovijo pravilno delovanje sistema delitve prihodkov.

However, the contracting parties shall have the option of including income mentioned under paragraph (1)(d) of this Article in the definition of interest only to the extent that such income corresponds to gains directly or indirectly deriving from interest payments within the meaning of paragraph (1)(a) and (b) of this Article.

(2) As regards paragraph (1)(c) and (d) of this Article, when a paying agent has no information concerning the proportion of the income which derives from interest payments, the total amount of the income shall be considered an interest payment.

(3) As regards paragraph (1)(d) of this Article, when a paying agent has no information concerning the percentage of the assets invested in debt claims or in shares or units as defined in that paragraph, that percentage shall be considered to be above 40%. Where he cannot determine the amount of income realised by the beneficial owner, the income shall be deemed to correspond to the proceeds of the sale, refund or redemption of the shares or units.

(4) When interest, as defined in paragraph (1) of this Article, is paid to or credited to an account held by an entity referred to in Article 8(2) of this Agreement, such entity not having qualified for the option under Article 8(3) of this Agreement, such interest shall be considered an interest payment by such entity.

(5) As regards paragraph (1)(b) and (d) of this Article, a contracting party shall have the option of requiring paying agents in its territory to annualise the interest over a period of time which may not exceed one year, and treating such annualised interest as an interest payment even if no sale, redemption or refund occurs during that period.

(6) By way of derogation from paragraph (1)(c) and (d) of this Article, a contracting party shall have the option of excluding from the definition of interest payment any income referred to in those provisions from undertakings or entities established within its territory where the investment in debt claims referred to in paragraph 1(a) of this Article of such entities has not exceeded 15% of their assets. Likewise, by way of derogation from paragraph 4 of this Article, a contracting party shall have the option of excluding from the definition of interest payment in paragraph 1 of this Article interest paid or credited to an account of an entity referred to in Article 8(2) of this Agreement which has not qualified for the option under Article 8(3) of this Agreement and is established within its territory, where the investment of such an entity in debt claims referred to in paragraph 1(a) of this Article has not exceeded 15% of its assets.

The exercise of such option by one contracting party shall be binding on the other contracting party.

(7) The percentage referred to in paragraph 1(d) of this Article and paragraph 3 of this Article shall from 1st January, 2011 be 25%.

(8) The percentages referred to in paragraph 1(d) of this Article and in paragraph 6 of this Article shall be determined by reference to the investment policy as laid down in the fund rules or instruments of incorporation of the undertakings or entities concerned or, failing which, by reference to the actual composition of the assets of the undertakings or entities concerned.

Article 10

Withholding tax revenue sharing

(1) The BVI shall retain 25% of the withholding tax deducted under this Agreement and transfer the remaining 75% of the revenue to the Republic of Slovenia.

(2) The BVI levying withholding tax in accordance with Article 5(4) of this Agreement shall retain 25% of the revenue and transfer 75% to the Republic of Slovenia proportionate to the transfers carried out pursuant to paragraph (1) of this Article.

(3) Such transfers shall take place for each year in one instalment at the latest within a period of six months following the end of the tax year established by the laws of the BVI.

(4) The BVI levying withholding tax shall take the necessary measures to ensure the proper functioning of the revenue sharing system.

Člen 11**Odprava dvojnega obdavčevanja**

(1) Pogodbenica, katere rezident je upravičeni lastnik za davčne namene, zagotovi odpravo vsakršnega dvojnega obdavčevanja, ki bi lahko bilo posledica uvedbe davčnega odtegljaja iz tega sporazuma s strani BDO, v skladu z naslednjimi določbami:

(a) če je bil od obresti, ki jih je prejel upravičeni lastnik, odtegnjen davek v BDO, Republika Slovenija v skladu s svojo nacionalno zakonodajo prizna davčni odbitek v znesku, enakem višini odtegnjenega davka. Kadar ta znesek presega znesek davčne obveznosti v skladu z njeno nacionalno zakonodajo, Republika Slovenija upravičenemu lastniku povrne presežni znesek odtegnjenega davka;

(b) če je bil od obresti, ki jih je prejel upravičeni lastnik, poleg davčnega odtegljaja iz člena 5 tega sporazuma, odtegnjen kakršen koli drug davčni odtegljaj, in pogodbenica, v kateri je upravičeni lastnik rezident za davčne namene, v skladu s svojo nacionalno zakonodajo ali konvencijami o dvojnem obdavčevanju zagotavlja davčni odbitek za takšen davčni odtegljaj, se takšen drug davčni odtegljaj odbije pred uporabo postopka iz pododstavka (a) tega člena.

(2) Pogodbenica, katere rezident je upravičeni lastnik za davčne namene, lahko mehanizem davčnega odbitka iz odstavka (1) tega člena nadomesti z vračilom davčnega odtegljaja iz člena 5 tega sporazuma.

Člen 12**Prehodne določbe o prenosljivih dolžniških vrednostnih papirjih**

(1) V prehodnem obdobju iz člena 15 tega sporazuma, vendar najpozneje do 31. decembra 2010, se domače in mednarodne obveznice in drugi prenosljivi dolžniški vrednostni papirji, ki so bili prvič izdani pred 1. marcem 2001 ali za katere so pristojni organi v smislu Direktive Sveta 80/390/EGS ali odgovorni organi v tretjih državah odobrili prvotne prospekte za izdajo pred tem datumom, ne štejejo za dolžniške terjatve v smislu člena 9(1)(a) tega sporazuma, pod pogojem, da od vključno 1. marca 2002 naprej ni bilo nadaljnjih izdaj takšnih prenosljivih dolžniških vrednostnih papirjev. Če pa bi se prehodno obdobje nadaljevalo tudi po 31. decembru 2010, se določbe tega člena še naprej uporabljajo samo za takšne prenosljive dolžniške vrednostne papirje:

(a) ki vsebujejo klavzuli o obrutjenju in predčasem odkupu, in

(b) kadar je plačilni zastopnik iz člena 8 tega sporazuma ustanovljen v pogodbenici, ki uporablja davčni odtegljaj in ta plačilni zastopnik plača ali zagotovi plačilo obresti v neposredno korist upravičenega lastnika, ki je rezident druge pogodbenice.

Kadar je prišlo do nadaljnje izdaje prej omenjenega prenosljivega dolžniškega vrednostnega papirja, ki ga je izdala država ali z njo povezan subjekt, ki deluje kot organ oblasti ali katerega vloga je priznana z mednarodno pogodbo, kot je opredeljeno v Prilogi k temu sporazumu, na dan 1. marca 2002 ali po njem, se celotna izdaja takšnega vrednostnega papirja, ki je sestavljena iz prvotne izdaje in vseh naslednjih izdaj, šteje za dolžniško terjatev v smislu člena 9(1)(a) tega sporazuma.

Kadar je prišlo do nadaljnje izdaje prej omenjenih prenosljivih dolžniških vrednostnih papirjev, ki jih je izdal kateri koli drug izdajatelj, ki ni zajet v drugem pododstavku, na dan 1. marca 2002 ali po njem, se takšna nadaljnja izdaja šteje za dolžniško terjatev v smislu člena 9(1)(a) tega sporazuma.

(2) Nobena določba tega člena pogodbenicam ne preprečuje obdavčevanja dohodka od prenosljivih dolžniških vrednostnih papirjev iz odstavka (1) v skladu s svojo nacionalno zakonodajo.

Člen 13**Postopek medsebojnega dogovora**

Kadar se med pogodbenicama pojavijo težave ali nejasnosti glede izvajanja ali tolmačenja tega sporazuma, si pogodbenici po svojih najboljših močeh prizadevata rešiti zadevo z medsebojnim dogovorom.

Article 11**Elimination of double taxation**

(1) A Contracting party in which the beneficial owner is resident for tax purposes shall ensure the elimination of any double taxation which might result from the imposition by the BVI of the withholding tax to which this Agreement refers in accordance with the following provisions:

(a) if interest received by a beneficial owner has been subject to withholding tax in the BVI, the Republic of Slovenia shall grant a tax credit equal to the amount of the tax retained in accordance with its national law. Where this amount exceeds the amount of tax due in accordance with its national law, the Republic of Slovenia shall repay the excess amount of tax withheld to the beneficial owner;

(b) if, in addition to the withholding tax referred to in Article 5 of this Agreement, interest received by a beneficial owner has been subject to any other type of withholding tax and the contracting party of residence for tax purposes grants a tax credit for such withholding tax in accordance with its national law or double taxation conventions, such other withholding tax shall be credited before the procedure in sub-paragraph (a) of this Article is applied.

(2) The contracting party which is the country of residence for tax purposes of the beneficial owner may replace the tax credit mechanism referred to in paragraph (1) of this Article by a refund of the withholding tax referred to in Article 5 of this Agreement.

Article 12**Transitional provisions for negotiable debt securities**

(1) During the transitional period referred to in Article 15 of this Agreement, but until 31st December, 2010 at the latest, domestic and international bonds and other negotiable debt securities which have been first issued before 1st March, 2001 or for which the original issuing prospectuses have been approved before that date by the competent authorities within the meaning of Council Directive 80/390/EEC or by the responsible authorities in third countries shall not be considered as debt claims within the meaning of Article 9(1)(a) of this Agreement, provided that no further issues of such negotiable debt securities are made on or after 1st March, 2002. However, should the transitional period continue beyond 31st December, 2010, the provisions of this Article shall only continue to apply in respect of such negotiable debt securities

(a) which contain gross up and early redemption clauses; and

(b) where the paying agent as defined in Article 8 of this Agreement is established in a contracting party applying withholding tax and that paying agent pays interest to, or secures the payment of interest for the immediate benefit of a beneficial owner resident in the other contracting party.

If a further issue is made on or after 1st March, 2002 of an aforementioned negotiable debt security issued by a Government or a related entity acting as a public authority or whose role is recognised by an international treaty, as defined in the Annex to this Agreement, the entire issue of such security, consisting of the original issue and any further issue, shall be considered a debt claim within the meaning of Article 9(1)(a) of this Agreement.

If a further issue is made on or after 1st March, 2002 of an aforementioned negotiable debt security issued by any other issuer not covered by the second sub-paragraph, such further issue shall be considered a debt claim within the meaning of Article 9(1)(a) of this Agreement.

(2) Nothing in this Article shall prevent the contracting parties from taxing the income from the negotiable debt securities referred to in paragraph (1) in accordance with their national laws.

Article 13**Mutual agreement procedure**

Where difficulties or doubts arise between the parties regarding the implementation or interpretation of this Agreement, the contracting parties shall use their best endeavours to resolve the matter by mutual agreement.

Člen 14 Zaupnost

(1) Vse informacije, ki jih pristojni organ pogodbenice posreduje in prejme, se obravnavajo kot zaupne.

(2) Informacije, ki jih prejme pristojni organ pogodbenice, se brez predhodnega pisnega soglasja druge pogodbenice ne smejo uporabiti za noben drug namen razen neposrednega obdavčevanja.

(3) Prejete informacije se lahko razkrijejo le osebam ali organom oblasti, ki se ukvarjajo z neposrednim obdavčevanjem; te osebe ali organi oblasti jih lahko uporabijo le v ta namen ali v namen pregleda nad delovanjem, vključno z reševanjem pritožb. V te namene se informacije lahko razkrijejo v sodnih postopkih ali pri sodnih odločitvah.

(4) Kadar pristojni organ pogodbenice meni, da so informacije, ki jih je prejel od pristojnega organa druge pogodbenice, uporabne za pristojni organ druge države članice, jih temu pristojnemu organu lahko posreduje ob dogovoru s pristojnim organom, ki je informacije priskrbel.

Člen 15 Prehodno obdobje

Ob koncu prehodnega obdobja iz člena 10(2) Direktive bodo BDO prenehali uporabljati davčni odtegljaj in delitev prihodkov, kot določa ta sporazum, in začeli za Republiko Slovenijo uporabljati določbe o avtomatični izmenjavi podatkov na enak način, kot je določeno v poglavju II Direktive. Brez poseganja v člen 4 tega sporazuma, če se v prehodnem obdobju BDO odločijo, da bodo začeli uporabljati določbe o avtomatični izmenjavi podatkov na enak način, kot je določeno v poglavju II Direktive, bodo prenehali uporabljati davčni odtegljaj in delitev prihodkov iz člena 10 tega sporazuma.

Člen 16 Začetek veljavnosti

Ta sporazum začne veljati trideset dni po datumu prejema poznejšega od pisnih obvestil, s katerima sta vladi uradno obvestili druga drugo, da so formalnosti, predvidene v njihovih ustavah, zaključene, njegove določbe pa se uporabljajo od datuma, ko se prične uporabljati Direktiva skladno z odstavkoma 2 in 3 člena 17 Direktive.

Člen 17 Prenehanje veljavnosti

Ta sporazum velja, dokler ga ne odpove ena od pogodbenic.

Vsaka pogodbenica lahko odpove ta sporazum tako, da s pisnim obvestilom o odpovedi uradno obvesti drugo pogodbenico, takšno uradno obvestilo pa opredeljuje okoliščine, ki so pripeljale do odpovedi. V takem primeru ta sporazum preneha veljati 12 mesecev po predložitvi uradnega obvestila.

Člen 18 Uporaba in ustavitev uporabe

Ta sporazum se lahko uporablja pod pogojem, da vse države članice Evropske unije, Združene države Amerike, Švica, Andora, Lihtenštajn, Monako in San Marino in vsa odvisna in pridružena ozemlja držav članic Evropske skupnosti sprejmejo in izvajajo ukrepe, ki so skladni ali enaki ukrepom v Direktivi ali v tem sporazumu in predvidevajo enake datume začetka izvajanja.

Article 14 Confidentiality

(1) All information provided and received by the competent authority of a contracting party shall be kept confidential.

(2) Information provided to the competent authority of a contracting party shall not be used for any purpose, other than for the purposes of direct taxation, without the prior written consent of the other contracting party.

(3) Information provided shall be disclosed only to persons or authorities concerned with the purposes of direct taxation, and used by such persons or authorities only for such purposes or for oversight purposes, including the determination of any appeal. For these purposes, information may be disclosed in public court proceedings or in judicial proceedings.

(4) Where a competent authority of a contracting party considers that information which it has received from the competent authority of the other contracting party is likely to be useful to the competent authority of another Member State, it may transmit it to the latter competent authority with the agreement of the competent authority which supplied the information.

Article 15 Transitional Period

At the end of the transitional period as defined in Article 10(2) of the Directive the BVI shall cease to apply the withholding tax and revenue sharing provided for in this Agreement and shall apply in respect of the Republic of Slovenia the automatic exchange of information provisions in the same manner as is provided for in Chapter II of the Directive. Without prejudice to Article 4 of this Agreement, if during the transitional period the BVI elects to apply the automatic exchange of information provisions in the same manner as is provided for in Chapter II of the Directive it shall no longer apply the withholding tax and the revenue sharing provided for in Article 10 of this Agreement.

Article 16 Entry into force

This Agreement shall enter into force on the thirtieth day after the latter of the dates on which the respective Governments have notified each other in writing that the formalities constitutionally required have been complied with, and its provisions shall have effect from the date from which the Directive is applicable according to paragraphs 2 and 3 of Article 17 of the Directive.

Article 17 Termination

(1) This Agreement shall remain in force until terminated by either contracting party.

(2) Either contracting party may terminate this Agreement by giving notice of termination in writing to the other contracting party, such notice to specify the circumstances leading to the giving of such notice. In such a case, this Agreement shall cease to have effect 12 months after the serving of notice.

Article 18 Application and suspension of application

(1) The application of this Agreement shall be conditional on the adoption and implementation by all the Member States of the European Union, by the United States of America, Switzerland, Andorra, Liechtenstein, Monaco and San Marino, and by all the relevant dependent and associated territories of the Member States of the European Community, respectively, of measures which conform with or are equivalent to those contained in the Directive or in this Agreement, and providing for the same dates of implementation.

V primeru, da se direktiva začasno ali stalno ne more več uporabljati v skladu s pravom Evropske skupnosti ali v primeru, da država članica ustavi uporabo svojih izvedbenih predpisov, lahko katera koli pogodbenica, ob upoštevanju postopka medsebojnega dogovora iz člena 13 tega sporazuma, z uradnim obvestilom s takojšnjim učinkom drugi pogodbenici ustavi uporabo tega sporazuma ali delov tega sporazuma in v takem uradnem obvestilu opredeli okoliščine, ki so pripeljale do takega obvestila. Sporazum se ponovno uporablja takoj, ko so odpravljene okoliščine, ki so pripeljale do ustavitve njegove uporabe.

V primeru, da ena od tretjih držav ali ozemelj iz odstavka (1) preneha uporabljati ukrepe iz omenjenega odstavka, lahko katera koli pogodbenica, ob upoštevanju postopka medsebojnega dogovora iz člena 13 tega sporazuma, z uradnim obvestilom drugi pogodbenici odloži uporabo tega sporazuma in v takem uradnem obvestilu opredeli okoliščine, ki so pripeljale do takega obvestila. Odložitev uporabe se ne začne izvajati pred potekom dveh mesecev od takega uradnega obvestila. Uporaba sporazuma se nadaljuje takoj, ko zadevna tretja država ali ozemlje obnovi uporabo ukrepov.

Za Vlado Britanskih deviških otokov

Orlando Smith l.r.

Za Vlado Republike Slovenije

Dušan Mramor l.r.

PRILOGA

SEZNAM POVEZANIH SUBJEKTOV IZ ČLENA 12

Za namene člena 12 se za "povezan subjekt, ki deluje kot organ oblasti ali katerega vlog priznava mednarodna pogodba" štejejo naslednji subjekti:

SUBJEKTI V EVROPSKI UNIJI:

Belgija

- Vlaams Gewest (Flamska regija)
- Région wallonne (Valonska regija)
- Région bruxelloise/Brussels Gewest (Regija glavnega mesta Bruslja)
- Communauté française (Francoska skupnost)
- Vlaamse Gemeenschap (Flamska skupnost)
- Deutschsprachige Gemeinschaft (Nemško govoreča skupnost)

Španija

- Xunta de Galicia (Regionalni zakonodajni svet Galicije)
- Junta de Andalucía (Regionalni zakonodajni svet Andaluzije)
- Junta de Extremadura (Regionalni zakonodajni svet Extremadure)
- Junta de Castilla-La Mancha (Regionalni zakonodajni svet Kastilje-La Manche)
- Junta de Castilla-León (Regionalni zakonodajni svet Kastilje-León)
- Gobierno Foral de Navarra (Regionalna vlada Navarre)
- Govern de les Illes Balears (Vlada Balearskih otokov)
- Generalitat de Catalunya (Avtonomna vlada Katalonije)
- Generalitat de Valencia (Avtonomna vlada Valencije)
- Diputación General de Aragón (Regionalni svet Aragona)

(2) Subject to the mutual agreement procedure provided for in Article 13 of this Agreement, the application of this Agreement or parts thereof may be suspended by either contracting party with immediate effect through notification to the other specifying the circumstances leading to such notification should the Directive cease to be applicable either temporarily or permanently in accordance with European Community law or in the event that a Member State should suspend the application of its implementing legislation. Application of the Agreement shall resume as soon as the circumstances leading to the suspension no longer apply.

(3) Subject to the mutual agreement procedure provided for in Article 13 of this Agreement, either contracting party may suspend the application of this Agreement through notification to the other specifying the circumstances leading to such notification in the event that one of the third countries or territories referred to in paragraph (1) should subsequently cease to apply the measures referred to in that paragraph. Suspension of application shall take place no earlier than two months after notification. Application of the Agreement shall resume as soon as the measures are reinstated by the third country or territory in question.

For the Government of the British
Virgin Islands
Orlando Smith (s)

For the Government of the Republic
of Slovenia
Dušan Mramor (s)

ANNEX

LIST OF RELATED ENTITIES REFERRED TO IN ARTICLE 12

For the purposes of Article 12, the following entities will be considered to be a "related entity acting as a public authority or whose role is recognised by an international treaty":

ENTITIES WITHIN THE EUROPEAN UNION:

Belgium

- Vlaams Gewest (Flemish Region)
- Région wallonne (Walloon Region)
- Région bruxelloise/Brussels Gewest (Brussels Region)
- Communauté française (French Community)
- Vlaamse Gemeenschap (Flemish Community)
- Deutschsprachige Gemeinschaft (German-speaking Community)

Spain

- Xunta de Galicia (Regional Executive of Galicia)
- Junta de Andalucía (Regional Executive of Andalusia)
- Junta de Extremadura (Regional Executive of Extremadura)
- Junta de Castilla-La Mancha (Regional Executive of Castilla-La Mancha)
- Junta de Castilla-León (Regional Executive of Castilla-León)
- Gobierno Foral de Navarra (Regional Government of Navarre)
- Govern de les Illes Balears (Government of the Balearic Islands)
- Generalitat de Catalunya (Autonomous Government of Catalonia)
- Generalitat de Valencia (Autonomous Government of Valencia)
- Diputación General de Aragón (Regional Council of Aragon)

- Gobierno de las Islas Canarias (Vlada Kanarskih otokov)
- Gobierno de Murcia (Vlada Murcie)
- Gobierno de Madrid (Vlada Madrida)
- Gobierno de la Comunidad Autónoma del País Vasco/Euzkadi (Vlada avtonomne skupnosti Baskije)

- Diputación Foral de Guipúzcoa (Regionalni svet Guipúzcoe)
- Diputación Foral de Vizcaya/Bizkaia (Regionalni svet Biskaje)
- Diputación Foral de Alava (Regionalni svet Alave)
- Ayuntamiento de Madrid (Svet mesta Madrida)
- Ayuntamiento de Barcelona (Svet mesta Barcelone)
- Cabildo Insular de Gran Canaria (Otoški svet Gran Canarie)
- Cabildo Insular de Tenerife (Otoški svet Tenerifeja)
- Instituto de Crédito Oficial (Javna kreditna institucija)
- Instituto Catalán de Finanzas (Finančna institucija Katalonije)
- Instituto Valenciano de Finanzas (Finančna institucija Valencije)

Grčija

- Οργανισμός Τηλεπικοινωνιών Ελλάδος (Državna telekomunikacijska organizacija)
- Οργανισμός Σιδηροδρόμων Ελλάδος (Državne železnice)
- Δημόσια Επιχείρηση Ηλεκτρισμού (Javno elektrogospodarstvo)

Francija

- La Caisse d'amortissement de la dette sociale (CADES) (Sklad za odkup socialnega dolga)
- L'Agence française de développement (AFD) (Francoska razvojna agencija)
- Réseau Ferré de France (RFF) (Francoske železnice)
- Caisse Nationale des Autoroutes (CNA) (Državni sklad za avtoceste)
- Assistance publique Hôpitaux de Paris (APHP) (Državna pomoč pariškimi bolnišnicam)
- Charbonnages de France (CDF) (Francoska uprava za premog)
- Entreprise minière et chimique (EMC) (Podjetje za rudarstvo in kemikalije)

Italija

- Regije
- Province
- Občine
- Cassa Depositi e Prestiti (Sklad za depozite in posojila)

Latvija

- Pašvaldības (lokalne vlade)

Poljska

- gminy (občine)
- powiaty (okrajji)
- województwa (vojevodstva)
- związki gmin (skupnosti občin)
- powiatów (skupnosti okrajjev)
- województw (skupnosti vojevodstev)
- miasto stołeczne Warszawa (glavno mesto Varšava)
- Agencja Restrukturyzacji i Modernizacji Rolnictwa (Agencija za prestrukturiranje in modernizacijo kmetijstva)
- Agencja Nieruchomości Rolnych (Agencija za kmetijsko premoženje)

Portugalska

- Região Autónoma da Madeira (Avtonomna regija Madeira)
- Região Autónoma dos Açores (Avtonomna regija Azorskih otokov)
- Občine

- Gobierno de las Islas Canarias (Government of the Canary Islands)

- Gobierno de Murcia (Government of Murcia)
- Gobierno de Madrid (Government of Madrid)
- Gobierno de la Comunidad Autónoma del País Vasco/Euzkadi (Government of the Autonomous Community of the Basque Country)
- Diputación Foral de Guipúzcoa (Regional Council of Guipúzcoa)
- Diputación Foral de Vizcaya/Bizkaia (Regional Council of Vizcaya)
- Diputación Foral de Alava (Regional Council of Alava)
- Ayuntamiento de Madrid (City Council of Madrid)
- Ayuntamiento de Barcelona (City Council of Barcelona)
- Cabildo Insular de Gran Canaria (Island Council of Gran Canaria)
- Cabildo Insular de Tenerife (Island Council of Tenerife)
- Instituto de Crédito Oficial (Public Credit Institution)
- Instituto Catalán de Finanzas (Finance Institution of Catalonia)
- Instituto Valenciano de Finanzas (Finance Institution of Valencia)

Greece

- Οργανισμός Τηλεπικοινωνιών Ελλάδος (National Telecommunications Organisation)
- Οργανισμός Σιδηροδρόμων Ελλάδος (National Railways Organisation)
- Δημόσια Επιχείρηση Ηλεκτρισμού (Public Electricity Company)

France

- La Caisse d'amortissement de la dette sociale (CADES) (Social Debt Redemption Fund)
- L'Agence française de développement (AFD) (French Development Agency)
- Réseau Ferré de France (RFF) (French Rail Network)
- Caisse Nationale des Autoroutes (CNA) (National Motorways Fund)
- Assistance publique Hôpitaux de Paris (APHP) (Paris Hospitals Public Assistance)
- Charbonnages de France (CDF) (French Coal Board)
- Entreprise minière et chimique (EMC) (Mining and Chemicals Company)

Italy

- Regions
- Provinces
- Municipalities
- Cassa Depositi e Prestiti (Deposits and Loans Fund)

Latvia

- Pašvaldības (Local governments)

Poland

- gminy (communes)
- powiaty (districts)
- województwa (provinces)
- związki gmin (associations of communes)
- powiatów (association of districts)
- województw (association of provinces)
- miasto stołeczne Warszawa (capital city of Warsaw)
- Agencja Restrukturyzacji i Modernizacji Rolnictwa (Agency for Restructuring and Modernisation of Agriculture)
- Agencja Nieruchomości Rolnych (Agricultural Property Agency)

Portugal

- Região Autónoma da Madeira (Autonomous Region of Madeira)
- Região Autónoma dos Açores (Autonomous Region of Azores)
- Municipalities

Slovaška

- mestá a obce (občine)
- Železnice Slovenskej republiky (Slovaške železnice)
- Štátny fond cestného hospodárstva (Državni sklad cestnega gospodarstva)
- Slovenské elektrárne (Slovaške elektrarne)
- Vodohospodárska výstavba (Družba za vodnogospodarske gradnje)

MEDNARODNI SUBJEKTI:

- Evropska banka za obnovo in razvoj
 - Evropska investicijska banka
 - Azijska razvojna banka
 - Afriška razvojna banka
 - Svetovna banka/Mednarodna banka za obnovo in razvoj/Mednarodni denarni sklad
 - Mednarodna finančna korporacija
 - Medameriška razvojna banka
 - Sklad Sveta Evrope za socialni razvoj
 - EURATOM
 - Evropska skupnost
 - Corporación Andina de Fomento (CAF) (Andska razvojna korporacija)
 - Eurofima
 - Evropska skupnost za premog in jeklo
 - Nordijska investicijska banka
 - Karibska razvojna banka
- Določbe člena 12 ne vplivajo na morebitne mednarodne obveznosti, ki jih imajo pogodbenice do zgoraj navedenih mednarodnih subjektov.

SUBJEKTI V TRETJIH DRŽAVAH:

Subjekti, ki izpolnjujejo naslednje pogoje:

- 1) subjekt se po nacionalnih merilih jasno šteje za osebo javnega prava;
- 2) takšna oseba javnega prava je netržni proizvajalec, ki upravlja in financira skupino dejavnosti, predvsem dobavo netržnega blaga in storitev, ki so namenjene v korist skupnosti in ki jih dejansko nadzira država;
- 3) takšna oseba javnega prava je velik in reden izdajatelj dolga;
- 4) zadevna država lahko jamči, da takšna oseba javnega prava v primeru klavzul o obrutnju ne bo izvedla predčasnega odkupa.

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 00724-70/2012

Ljubljana, dne 3. januarja 2013

EVA 2012-1811-0130

Slovakia

- mestá a obce (municipalities)
- Železnice Slovenskej republiky (Slovak Railway Company)
- Štátny fond cestného hospodárstva (State Road Management Fund)
- Slovenské elektrárne (Slovak Power Plants)
- Vodohospodárska výstavba (Water Economy Building Company)

INTERNATIONAL ENTITIES:

- European Bank for Reconstruction and Development
 - European Investment Bank
 - Asian Development Bank
 - African Development Bank
 - World Bank / IBRD / IMF
 - International Finance Corporation
 - Inter-American Development Bank
 - Council of Europe Social Development Fund
 - EURATOM
 - European Community
 - Corporación Andina de Fomento (CAF) (Andean Development Corporation)
 - Eurofima
 - European Coal & Steel Community
 - Nordic Investment Bank
 - Caribbean Development Bank
- The provisions of Article 12 are without prejudice to any international obligations that the Contracting Parties may have entered into with respect to the above mentioned international entities.

ENTITIES IN THIRD COUNTRIES:

The entities that meet the following criteria:

- 1) The entity is clearly considered to be a public entity according to the national criteria.
- 2) Such public entity is a non-market producer which administers and finances a group of activities, principally providing non-market goods and services, intended for the benefit of the community and which are effectively controlled by general government.
- 3) Such public entity is a large and regular issuer of debt.
- 4) The State concerned is able to guarantee that such public entity will not exercise early redemption in the event of gross-up clauses.

Vlada Republike Slovenije

Janez Janša l.r.
Predsednik

4. Uredba o ratifikaciji Sporazuma v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjenega med Republiko Slovenijo in Čezmorskim ozemljem Združenega kraljestva Montserratom

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 v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjenega med Republiko Slovenijo in Čezmorskim ozemljem Združenega kraljestva Montserratom

1. člen

Ratificira se Sporazum v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjen z izmenjavo pisem 7. aprila 2005 med Republiko Slovenijo in Čezmorskim ozemljem Združenega kraljestva Montserratom.

2. člen

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

S P O R A Z U M

V OBLIKI IZMENJAVE PISEM O OBDAVČEVANJU DOHODKA OD PRIHRANKOV

Pismo Republike Slovenije

Spoštovani!

Sklicujem se na besedilo predlaganega modela "Sporazuma o obdavčevanju dohodka od prihrankov med Čezmorskim ozemljem Združenega kraljestva Montserrat in [državo članico EU, ki uporablja avtomatično izmenjavo podatkov]", ki ga je potrdila Skupina na visoki ravni (Obdavčitev prihrankov) Sveta ministrov Evropske unije dne 22. junija 2004.

V zvezi z zgoraj omenjenim besedilom, mi je v čast

– da vam lahko predložim Sporazum o obdavčevanju dohodka od prihrankov v Dodatku 1 tega pisma;

– predlagam, da se navedeni Sporazum začne uporabljati od datuma začetka uporabe Direktive Sveta 2003/48/ES z dne 3. junija 2003 o obdavčevanju dohodka od prihrankov v obliki plačil obresti, ki je odvisen od pogojev, določenih v členu 17(2) Direktive, s tem, da pogodbenici druga drugo obvestita, da so formalnosti, predvidene v njihovih ustavah, za začetek veljavnosti tega Sporazuma zaključene;

– predlagam, da se obe strani zavežeta čimprej opraviti omenjene formalnosti, predvidene v njihovih ustavah, in o zaključku teh formalnosti druga drugo nemudoma uradno obvestita.

V čast mi je, da vam predlagam, če se vaša vlada z navedenim strinja, da to pismo, Dodatek 1 in vaš odgovor nanj, skupaj tvorijo naše obojestransko strinjanje in sprejetje Sporazuma med Republiko Slovenijo in Montserratom.

Prosim, sprejmite izraze našega najglobljega spoštovanja.

Za Vlado Republike Slovenije
Dušan Mramor l.r.

Sestavljeno v Ljubljani, dne 29. novembra 2004, v slovenskem in angleškem jeziku, v treh izvornikih.

A G R E E M E N T

IN THE FORM OF AN EXCHANGE OF LETTERS ON THE TAXATION OF SAVINGS INCOME

Letter from the Republic of Slovenia

Sir,

I refer to the text of the proposed model "Agreement on the Taxation of Savings Income between the United Kingdom Overseas Territory of Montserrat and [EU Member State that is to apply automatic exchange of information]" that was approved by the High Level Working Party (Taxation of Savings) of the Council of Ministers of the European Union on 22 June 2004.

In view of the above mentioned text, I have the honour

– to propose to you the Agreement on the taxation of savings income at Appendix 1 to this letter;

– to propose that the said Agreement may come into effect on the date of application of Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments, which date shall be subject to the conditions set out in Article 17(2) of the Directive, subject to the notification to each other that the internal constitutional formalities for the coming into effect of this Agreement are completed;

– to propose our mutual commitment to comply at the earliest date with our said internal constitutional formalities and to notify each other without delay through the formal channels when such formalities are completed.

I have the honour to propose that, if the above is acceptable to your Government, this letter together with its Appendix 1 and your confirmation shall together constitute our mutual acceptance and making of the Agreement between the Republic of Slovenia and Montserrat.

Please accept, Sir, the assurance of our highest consideration,

For the Government of the Republic of Slovenia
Dušan Mramor (s)

Done at Ljubljana, this 29th day of November 2004 in the Slovenian and English languages in three copies.

Odgovor Montserrata

Spoštovani!

V čast mi je potrditi prejem vašega pisma z dne 29. novembra 2004, v katerem je zapisano:

"Spoštovani!

Sklicujem se na besedilo predlaganega modela "Sporazuma o obdavčevanju dohodka od prihrankov med Čezmorskim ozemljem Združenega kraljestva Montserrat in [državo članico EU, ki uporablja avtomatično izmenjavo podatkov]", ki ga je potrdila Skupina na visoki ravni (Obdavčitev prihrankov) Sveta ministrov Evropske unije dne 22. junija 2004.

V zvezi z zgoraj omenjenim besedilom, mi je v čast

– da vam lahko predložim Sporazum o obdavčevanju dohodka od prihrankov v Dodatku 1 tega pisma;

– predlagam, da se navedeni Sporazum začne uporabljati od datuma začetka uporabe Direktive Sveta 2003/48/ES z dne 3. junija 2003 o obdavčevanju dohodka od prihrankov v obliki plačil obresti, ki je odvisen od pogojev, določenih v členu 17(2) Direktive, s tem, da pogodbenici druga drugo obvestita, da so formalnosti, predvidene v njihovih ustavah, za začetek veljavnosti tega Sporazuma zaključene;

– predlagam, da se obe strani zavežeta čimprej opraviti omenjene formalnosti, predvidene v njihovih ustavah, in o zaključku teh formalnosti druga drugo nemudoma uradno obvestita.

V čast mi je, da vam predlagam, če se vaša vlada z navedenim strinja, da to pismo, Dodatek 1 in vaš odgovor nanj, skupaj tvorijo naše obojestransko strinjanje in sprejetje Sporazuma med Republiko Slovenijo in Montserratom.

Prosim, sprejmite izraze našega najglobljega spoštovanja."

Potrdim lahko, da se Vlada Montserrata strinja z vsebino vašega pisma z dne 29. novembra 2004.

Prosim, sprejmite izraze mojega najglobljega spoštovanja,

Za Vlado Montserrata
John Alfred Osborne l.r.

Sestavljeno dne 7. aprila 2005 v slovenskem in angleškem jeziku, v treh izvornikih.

Reply from Montserrat

Sir,

I have the honour to acknowledge receipt of your letter of November 29, 2004, which reads as follows:

"Sir,

I refer to the text of the proposed model "Agreement on the Taxation of Savings Income between the United Kingdom Overseas Territory of Montserrat and [EU Member State that is to apply automatic exchange of information]" that was approved by the High Level Working Party (Taxation of Savings) of the Council of Ministers of the European Union on 22 June 2004.

In view of the above mentioned text, I have the honour – to propose to you the Agreement on the taxation of savings income at Appendix 1 to this letter;

– to propose that the said Agreement may come into effect on the date of application of Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments, which date shall be subject to the conditions set out in Article 17(2) of the Directive, subject to the notification to each other that the internal constitutional formalities for the coming into effect of this Agreement are completed;

– to propose our mutual commitment to comply at the earliest date with our said internal constitutional formalities and to notify each other without delay through the formal channels when such formalities are completed.

I have the honour to propose that, if the above is acceptable to your Government, this letter together with its Appendix 1 and your confirmation shall together constitute our mutual acceptance and making of the Agreement between the Republic of Slovenia and Montserrat.

Please accept, Sir, the assurance of our highest consideration"

I am able to confirm that the Government of Montserrat is in agreement with the contents of your letter dated November 29, 2004.

Please accept, Sir, the assurance of my highest consideration,

For the Government of Montserrat
John Alfred Osborne (s)

Done this 7th day of April 2005 in the Slovenian and English languages in three copies.

DODATEK 1

**SPORAZUM O OBDAVČEVANJU DOHODKA
OD PRIHRANKOV MED ČEZMORSKIM OZEMLJEM
ZDRUŽENEGA KRALJESTVA MONTSERRAT
IN REPUBLIKO SLOVENIJO**

OB UPOŠTEVANJU NASLEDNJEGA:

1. Člen 17 Direktive 2003/48/EGS ("Direktiva") Sveta Evropske unije ("Svet") o obdavčevanju dohodka od prihrankov predvideva, da države članice do 1. januarja 2004 sprejmejo in objavijo zakone in druge predpise, potrebne za uskladitev s to direktivo, katere določbe se uporabljajo od 1. januarja 2005, pod pogojem, da

"(i) Švicarska konfederacija, Kneževina Lihtenštajn, Republika San Marino, Kneževina Monako in Kneževina Andora z istim dnem uporabljajo ukrepe, ki so enakovredni ukrepom iz te direktive, skladno s sporazumi, ki jih te države sklenejo z Evropsko skupnostjo na podlagi soglasne odločitve Sveta;

(ii) so v veljavi vsi sporazumi ali drugi dogovori, ki zagotavljajo, da vsa odvisna ali pridružena ozemlja z istim dnem uporabljajo avtomatično izmenjavo podatkov na enak način, kot je določeno v poglavju II te direktive, (ali v prehodnem obdobju, ki ga določa člen 10, uporabljajo davčni odtegljaj pod enakimi pogoji, kot jih vsebujeta člena 11 in 12)".

2. Odnose med Montserratom in EU ureja del 4 Pogodbe o ustanovitvi Evropske skupnosti. Pod pogoji iz Pogodbe Montserrat ni del davčnega območja EU.

3. Montserrat ugotavlja, da je sicer končni cilj držav članic EU omogočiti učinkovito obdavčevanje plačil obresti v državi članici, katere rezident je upravičeni lastnik za davčne namene, z izmenjavo podatkov o plačilih obresti med državami članicami, da pa trem državam članicam, in sicer Avstriji, Belgiji in Luksemburgu, v prehodnem obdobju ni treba uporabljati izmenjave podatkov, temveč morajo uvesti davčni odtegljaj za dohodek od prihrankov, zajet v Direktivi.

4. Montserrat je privolil v uporabo avtomatične izmenjave podatkov na enak način, kot je predviden v poglavju II Direktive.

5. Montserrat razpolaga z zakonodajo o kolektivnih naložbenih podjetjih, za katero se šteje, da ima enak učinek kakor zakonodaja ES iz členov 2 in 6 Direktive.

Montserrat in Republika Slovenija, v nadaljevanju "pogodbena" ali "pogodbenici", razen če sobesedilo ne zahteva drugače, sta se dogovorili o sklenitvi naslednjega sporazuma, ki vsebuje obveznosti samo za pogodbenici in predvideva avtomatično izmenjavo podatkov med pogodbenicama o plačilih obresti, ki jih opravi plačilni zastopnik, ustanovljen v pogodbenici, fizični osebi, rezidentu druge pogodbenice.

Za namene tega sporazuma pomeni izraz »pristojni organ«, kadar se uporablja za pogodbenici, Ministrstvo za finance Republike Slovenije ali pooblaščenega predstavnika tega ministrstva, ko gre za Republiko Slovenijo in Davčno upravo, ko gre za Montserrat.

APPENDIX 1

**AGREEMENT ON THE TAXATION OF SAVINGS INCOME
BETWEEN THE UNITED KINGDOM OVERSEAS
TERRITORY OF MONTSERRAT
AND THE REPUBLIC OF SLOVENIA**

WHEREAS:

1. Article 17 of Directive 2003/48/EEC ("the Directive") of the Council of the European Union ("the Council") on taxation of savings income provides that before 1 January 2004 Member States shall adopt and publish the laws, regulations and administrative provisions necessary to comply with this Directive which provisions shall be applied from 1 January 2005 provided that –

"(i) the Swiss Confederation, the Principality of Liechtenstein, the Republic of San Marino, the Principality of Monaco and the Principality of Andorra apply from that same date measures equivalent to those contained in this Directive, in accordance with agreements entered into by them with the European Community, following unanimous decisions of the Council;

(ii) all agreements or other arrangements are in place, which provide that all the relevant dependent or associated territories apply from that same date automatic exchange of information in the same manner as is provided for in Chapter II of this Directive, (or, during the transitional period defined in Article 10, apply a withholding tax on the same terms as are contained in Articles 11 and 12)".

2. The relationship of Montserrat with the EU is set out in part 4 of the Treaty Establishing the European Community. Under the terms of the Treaty, Montserrat is not within the EU fiscal territory.

3. Montserrat notes that, while it is the ultimate aim of the EU Member States to bring about effective taxation of interest payments in the beneficial owner's Member State of residence for tax purposes through the exchange of information concerning interest payments between themselves, three Member States, namely Austria, Belgium and Luxembourg, during a transitional period, shall not be required to exchange information but shall apply a withholding tax to the savings income covered by the Directive.

4. Montserrat has agreed to apply automatic exchange of information in the same manner as is provided for in Chapter II of the Directive.

5. Montserrat has legislation relating to undertakings for collective investment that is deemed to be equivalent in its effect to the EC legislation referred to in Articles 2 and 6 of the Directive.

Montserrat and the Republic of Slovenia hereinafter referred to as a "contracting party" or the "contracting parties" unless the context otherwise requires, have agreed to conclude the following agreement which contains obligations on the part of the contracting parties only and provides for the automatic exchange of information between the contracting parties in respect of interest payments made by a paying agent established in a contracting party to an individual resident in the other contracting party.

For the purposes of this Agreement the term 'competent authority' when applied to the contracting parties means the Ministry of Finance of the Republic of Slovenia or its authorised representative with respect to the Republic of Slovenia and the Inland Revenue Department with respect to Montserrat.

Člen 1**Podatki, ki jih poročajo plačilni zastopniki**

(1) Kadar plačila obresti, kot jih opredeljuje člen 5 tega sporazuma, plačilni zastopnik, ustanovljen v kateri od pogodbenic, plača upravičenim lastnikom, kot jih opredeljuje člen 2 tega sporazuma, ki so rezidenti druge pogodbenice, plačilni zastopnik svojemu pristojnemu organu poroča:

(a) identiteto in rezidentstvo upravičenega lastnika, ugotovljeno v skladu s členom 3 tega sporazuma;
(b) naziv in naslov plačilnega zastopnika;
(c) številko računa upravičenega lastnika ali, če nima računa, podatke o dolžniški terjatvi, iz katere izhajajo obresti;

(d) podatke o plačilu obresti v skladu z odstavkom 2 člena 8 tega sporazuma. Vsaka pogodbenica pa lahko omeji minimalne podatke o plačilu obresti, ki jih mora poročati plačilni zastopnik, na skupni znesek obresti ali dohodka in na skupni znesek prihodka od prodaje, odkupa ali povračila.

Pogodbenici pa bosta ravnali v skladu z odstavkom 2 tega člena.

(2) V šestih mesecih po koncu njihovega davčnega leta pristojni organ pogodbenice avtomatično sporoči podatke iz odstavka (1)(a) – (d) tega člena pristojnemu organu druge pogodbenice, za vsa plačila obresti v tem letu.

Člen 2**Opredelitev upravičenega lastnika**

(1) V tem sporazumu "upravičeni lastnik" pomeni vsakega posameznika, ki prejme plačilo obresti ali posameznika, za katerega se zagotovi plačilo obresti, razen če predloži dokazilo, da obresti ni prejel v lastno korist ali da niso bile zagotovljene v njegovo korist. Posameznik se ne šteje za upravičenega lastnika, če:

(a) deluje kot plačilni zastopnik v smislu člena 4(1) tega sporazuma;

(b) deluje v imenu pravne osebe, subjekta, katerega dobiček se obdavčuje po splošni ureditvi za podjetniško obdavčitev, KNPVP, priznanega v skladu z Direktivo 85/611/EGS, ali enakovrednega kolektivnega naložbenega podjetja ustanovljenega na Montserratu, ali v imenu subjekta iz člena 4(2) tega sporazuma, pri čemer v zadnjem primeru naziv in naslov subjekta razkrije nosilcu gospodarske dejavnosti, ki izvrši plačilo obresti, ta pa te podatke sporoči pristojnemu organu države članice, v kateri je ustanovljen;

(c) deluje v imenu drugega posameznika, ki je upravičeni lastnik, in identiteto upravičenega lastnika razkrije plačilnemu zastopniku.

(2) Kadar ima plačilni zastopnik podatke, ki kažejo na to, da posameznik, ki prejme plačilo obresti ali za katerega se zagotovi plačilo obresti, ni nujno tudi upravičeni lastnik, in kadar se za navedenega posameznika ne uporablja nobeden od odstavkov (1)(a) in (1)(b) tega člena, izvede vse razumne ukrepe za ugotovitev identitete upravičenega lastnika. Če plačilni zastopnik ne more ugotoviti identitete upravičenega lastnika, zadevne posameznika obravnava kot upravičenega lastnika.

Člen 3**Identiteta in rezidentstvo upravičenih lastnikov**

(1) Vsaka pogodbenica na svojem ozemlju sprejme in zagotovi uporabo potrebnih postopkov, ki plačilnemu zastopniku omogočajo identificirati upravičene lastnike in njihovo rezidentstvo za namene tega sporazuma. Takšni postopki so v skladu z minimalnimi standardi, določenimi v odstavkih (2) in (3).

Article 1**Reporting of Information by Paying Agents**

(1) Where interest payments, as defined in Article 5 of this Agreement, are made by a paying agent established in either contracting party to beneficial owners, as defined in Article 2 of this Agreement, who are residents of the other contracting party, the paying agent shall report to its competent authority;

(a) the identity and residence of the beneficial owner established in accordance with Article 3 of this Agreement;

(b) the name and address of the paying agent;

(c) the account number of the beneficial owner or, where there is none, identification of the debt claim giving rise to the interests;

(d) information concerning the interest payment in accordance with paragraph 2 of Article 8 of the Directive; however, each contracting party may restrict the minimum amount of information concerning interest payment to be reported by the paying agent to the total amount of interest or income and to the total amount of the proceeds from sale, redemption or refund.

And the contracting parties will comply with paragraph 2 of this Article.

(2) Within six months following the end of their tax year, the competent authority of the contracting parties shall communicate to the competent authority of the other contracting party, automatically, the information referred to in paragraph (1) (a) – (d) of this Article, for all interest payments made during that year.

Article 2**Definition of beneficial owner**

(1) For the purposes of this Agreement, "beneficial owner" shall mean any individual who receives an interest payment or any individual for whom an interest payment is secured, unless such individual can provide evidence that the interest payment was not received or secured for his own benefit. An individual is not deemed to be the beneficial owner when he:

(a) acts as a paying agent within the meaning of Article 4(1) of this Agreement;

(b) acts on behalf of a legal person, an entity which is taxed on its profits under the general arrangements for business taxation, an UCITS authorised in accordance with Council Directive 85/611/EEC or an equivalent undertaking for collective investment established in Montserrat, or an entity referred to in Article 4(2) of this Agreement and, in the last mentioned case, discloses the name and address of that entity to the economic operator making the interest payment and the latter communicates such information to the competent authority of its contracting party of establishment;

(c) acts on behalf of another individual who is the beneficial owner and discloses to the paying agent the identity of that beneficial owner.

(2) Where a paying agent has information suggesting that the individual who receives an interest payment or for whom an interest payment is secured may not be the beneficial owner, and where neither paragraph (1)(a) nor (1)(b) of this Article applies, it shall take reasonable steps to establish the identity of the beneficial owner. If the paying agent is unable to identify the beneficial owner, it shall treat the individual in question as the beneficial owner.

Article 3**Identity and residence of beneficial owners**

(1) Each Party shall, within its territory, adopt and ensure the application of the procedures necessary to allow the paying agent to identify the beneficial owners and their residence for the purposes of this Agreement. Such procedures shall comply with the minimum standards established in paragraphs (2) and (3).

(2) Plačilni zastopnik ugotavlja identiteto upravičenega lastnika na podlagi minimalnih standardov, ki se razlikujejo glede na to, kdaj se vzpostavi razmerje med plačilnim zastopnikom in prejemnikom obresti, na naslednji način:

(a) pri pogodbenih razmerjih, ki so bila sklenjena pred 1. januarjem 2004, plačilni zastopnik ugotavlja identiteto upravičenega lastnika, ki jo sestavljata njegovo ime in naslov, iz podatkov, ki jih ima na voljo, zlasti v skladu z veljavnimi predpisi države, v kateri je ustanovljen ter v skladu z Direktivo Sveta 91/308/EGS z dne 10. junija 1991 v primeru Republike Slovenije ali z enakovredno zakonodajo o preprečevanju uporabe finančnega sistema za pranje denarja v primeru Montserrat;

(b) pri pogodbenih razmerjih, ki so bila sklenjena, ali pri transakcijah, ki so bile opravljene brez pogodbenega razmerja na dan 1. januarja 2004 ali po njem, plačilni zastopnik ugotavlja identiteto upravičenega lastnika, ki jo sestavljajo njegovo ime, naslov in morebitna davčna identifikacijska številka, ki mu jo je dodelila država članica, katere rezident je za davčne namene. Ti podatki se ugotavljajo na podlagi potnega lista ali uradne osebne izkaznice, ki jo predloži upravičeni lastnik. Če v potnem listu ali na uradni osebni izkaznici ni naslova, se ta ugotavlja na podlagi katerega koli drugega dokazila o identiteti, ki ga predloži upravičeni lastnik. Če na potnem listu, na uradni osebni izkaznici ali na katerem koli drugem dokazilu o identiteti, po možnosti vključno s potrdilom o rezidentstvu za davčne namene, ki ga predloži upravičeni lastnik, davčna identifikacijska številka ni navedena, se identiteta dopolni z datumom in krajem rojstva upravičenega lastnika, ki se ugotovi iz potnega lista ali uradne osebne izkaznice.

(3) Plačilni zastopnik ugotavlja rezidentstvo upravičenega lastnika na podlagi minimalnih standardov, ki se razlikujejo glede na to, kdaj se vzpostavi razmerje med plačilnim zastopnikom in prejemnikom obresti. Ob upoštevanju spodaj navedenih pogojev se šteje, da je rezidentstvo v državi, v kateri ima upravičeni lastnik svoj stalni naslov:

(a) pri pogodbenih razmerjih, ki so bila sklenjena pred 1. januarjem 2004, plačilni zastopnik ugotavlja rezidentstvo upravičenega lastnika iz podatkov, ki jih ima na voljo, zlasti v skladu z veljavnimi predpisi države, v kateri je ustanovljen, in z Direktivo Sveta 91/308/EGS v primeru Republike Slovenije ali enakovredno zakonodajo v primeru Montserrat;

(b) pri pogodbenih razmerjih, ki so bila sklenjena, ali pri transakcijah, ki so bile opravljene brez pogodbenega razmerja, na dan 1. januarja 2004 ali po njem, plačilni zastopnik ugotavlja rezidentstvo upravičenega lastnika na podlagi naslova, navedenega v potnem listu, na uradni osebni izkaznici ali, po potrebi, na podlagi drugega dokumentarnega dokazila o identiteti, ki ga predloži upravičeni lastnik, in skladno z naslednjim postopkom: pri posameznikih, ki predložijo potni list ali uradno osebno izkaznico, ki jo je izdala država članica, in ki izjavijo, da so rezidenti tretje države, se rezidentstvo ugotavlja na podlagi potrdila o davčnem rezidentstvu, ki ga izda pristojni organ tretje države, za katero posameznik trdi, da je njen rezident. Če posameznik takšnega potrdila ne predloži, se za državo rezidentstva šteje država članica, ki je izdala potni list ali drug uradni osebni dokument.

Člen 4

Opredelitev plačilnega zastopnika

(1) V tem sporazumu "plačilni zastopnik" pomeni vsakega nosilca gospodarske dejavnosti, ki plača ali zagotovi plačilo obresti v neposredno korist upravičenega lastnika, bodisi da je nosilec dolžnik terjatve, za katero se plačajo obresti, ali nosilec, ki po nalogu dolžnika ali upravičenega lastnika plača ali zagotovi plačilo obresti.

(2) The paying agent shall establish the identity of the beneficial owner on the basis of minimum standards which vary according to when relations between the paying agent and the recipient of the interest are entered into, as follows:

(a) for contractual relations entered into before the 1st January 2004, the paying agent shall establish the identity of the beneficial owner, consisting of his name and address, by using the information at its disposal, in particular pursuant to the regulations in force in its country of establishment and to Council Directive 91/308/EEC of the 10th June, 1991 in the case of the Republic of Slovenia or equivalent legislation in the case of Montserrat on prevention of the use of the financial system for the purpose of money laundering;

(b) for contractual relations entered into, or transactions carried out in the absence of contractual relations, on or after the 1st January, 2004 the paying agent shall establish the identity of the beneficial owner, consisting of the name, address and, if there is one, the tax identification number allocated by the Member State of residence for tax purposes. These details should be established on the basis of the passport or of the official identity card presented by the beneficial owner. If it does not appear on that passport or official identity card, the address shall be established on the basis of any other documentary proof of identity presented by the beneficial owner. If the tax identification number is not mentioned on the passport, on the official identity card or any other documentary proof of identity, including, possibly the certificate of residence for tax purposes, presented by the beneficial owner, the identity shall be supplemented by a reference to the latter's date and place of birth established on the basis of his passport or official identification card.

(3) The paying agent shall establish the residence of the beneficial owner on the basis of minimum standards which vary according to when relations between the paying agent and the recipient of the interest are entered into. Subject to the conditions set out below, residence shall be considered to be situated in the country where the beneficial owner has his permanent address:

(a) for contractual relations entered into before 1st January, 2004 the paying agent shall establish the residence of the beneficial owner by using the information at its disposal, in particular pursuant to the regulations in force in its country of establishment and to Council Directive 91/308/EEC in the case of Republic of Slovenia or equivalent legislation in the case of Montserrat;

(b) for contractual relations entered into, or transactions carried out in the absence of contractual relations, on or after the 1st January, 2004, the paying agents shall establish the residence of the beneficial owner on the basis of the address mentioned on the passport, on the official identity card or, if necessary, on the basis of any documentary proof of identity presented by the beneficial owner and according to the following procedure: for individuals presenting a passport or official identity card issued by a Member State who declare themselves to be resident in a third country, residence shall be established by means of a tax residence certificate issued by the competent authority of the third country in which the individual claims to be resident. Failing the presentation of such a certificate, the Member State which issued the passport or other official identity document shall be considered to be the country of residence.

Article 4

Definition of paying agent

(1) For the purposes of this Agreement, 'paying agent' means any economic operator who pays interest to or secures the payment of interest for the immediate benefit of the beneficial owner, whether the operator is the debtor of the debt claim which produces the interest or the operator charged by the debtor or the beneficial owner with paying interest or securing the payment of interest.

(2) Vsak subjekt, ki je ustanovljen v pogodbenici, kateremu se plačajo obresti ali zagotovi plačilo obresti v korist upravičenega lastnika, se ob takem plačilu ali ob zagotovitvi takega plačila šteje za plačilnega zastopnika. Ta določba se ne uporablja, če nosilec gospodarske dejavnosti na podlagi uradnih dokazil, ki jih ta subjekt predloži, utemeljeno domneva, da:

- (a) je subjekt pravna oseba, z izjemo pravnih oseb iz odstavka 5 tega člena; ali
- (b) so dobički subjekta obdavčeni po splošni ureditvi za podjetniško obdavčitev; ali
- (c) je subjekt KNPVP, priznan v skladu z Direktivo Sveta 85/611/EGS ali enakovreden kolektivni naložbeni podjem, ustanovljen na Montserratu.

Nosilec gospodarske dejavnosti, ki plača ali zagotovi plačilo obresti takšnemu subjektu, ki je ustanovljen v drugi pogodbenici, ki se po tem odstavku šteje za plačilnega zastopnika, sporoči naziv in naslov subjekta ter skupni znesek subjektu plačanih ali zagotovljenih obresti pristojnemu organu pogodbenice, v kateri je ustanovljen, ta pa te podatke pošlje pristojnemu organu pogodbenice, v kateri je subjekt ustanovljen.

(3) Vendar ima subjekt iz odstavka (2) tega člena možnost, da se ga za namene tega sporazuma obravnava kot KNPVP ali enakovreden podjem iz odstavka (2)(c). To možnost lahko subjekt izkoristi tako, da nosilcu gospodarske dejavnosti predloži potrdilo, ki ga izda pogodbenica, v kateri je subjekt ustanovljen. Pogodbenica določi podrobna pravila glede možnosti za subjekte, ki so ustanovljeni na njenem ozemlju.

(4) Kadar sta nosilec gospodarske dejavnosti in subjekt iz odstavka (2) tega člena ustanovljena v isti pogodbenici, ta pogodbenica sprejme potrebne ukrepe, s katerimi zagotovi, da subjekt izpolnjuje vsa določila tega sporazuma, kadar deluje kot plačilni zastopnik.

- (5) Pravne osebe, izvzete iz odstavka (2)(a) tega člena so:
 - na Finskem: avoin yhtiö (Ay) in kommandiittiyhtiö (Ky)/öppet bolag in kommanditbolag;
 - na Švedskem: handelsbolag (HB) in kommanditbolag (KB).

Člen 5

Opredelitev plačila obresti

(1) Za namene tega sporazuma "plačilo obresti" pomeni:

(a) obresti, ki se plačajo ali pripišejo na račun in se nanašajo na dolžniške terjatve vseh vrst ne glede na to, ali so zavarovane s hipoteko, in ne glede na to, ali imajo pravico do udeležbe v dolžnikovem dobičku, in še posebej dohodek od 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 ne štejejo za plačilo obresti;

(b) obračunane ali h glavnici pripisane obresti pri prodaji, povračilu ali odkupu dolžniških terjatev iz (a);

(c) dohodek, ki bodisi neposredno ali posredno preko subjekta iz člena 4(2) tega sporazuma izvira iz plačila obresti in ki ga razdelijo:

- (i) KNPVP, priznan v skladu z ES Direktivo 85/611/EGS Sveta; ali
- (ii) enakovreden kolektivni naložbeni podjem, ustanovljen na Montserratu;
- (iii) subjekti, ki izpolnjujejo pogoje za možnost iz člena 4(3) tega sporazuma; ali
- (iv) kolektivni naložbeni podjemi, ustanovljeni zunaj ozemlja, na katerega se nanaša Pogodba o ustanovitvi Evropske skupnosti na podlagi člena 299 te pogodbe in zunaj Montserratu;

(2) Any entity established in a contracting party to which interest is paid or for which interest is secured for the benefit of the beneficial owner shall also be considered a paying agent upon such payment or securing of such payment. This provision shall not apply if the economic operator has reason to believe, on the basis of official evidence produced by that entity that:

- (a) it is a legal person, with the exception of those legal persons referred to in paragraph 5 of this Article; or
- (b) its profits are taxed under the general arrangements for business taxation; or
- (c) it is an UCITS recognised in accordance with Council Directive 85/611/EEC or an equivalent undertaking for collective investment established in Montserrat.

An economic operator paying interest to, or securing interest for, such an entity established in the other contracting party which is considered a paying agent under this paragraph shall communicate the name and address of the entity and the total amount of interest paid to, or secured for, the entity to the competent authority of its contracting party of establishment, which shall pass this information on to the competent authority of the contracting party where the entity is established.

(3) The entity referred to in paragraph (2) of this Article shall, however, have the option of being treated for the purposes of this Agreement as an UCITS or equivalent undertaking as referred to in sub-paragraph (c) of paragraph (2). The exercise of this option shall require a certificate to be issued by the contracting party in which the entity is established and presented to the economic operator by that entity. A contracting party shall lay down the detailed rules for this option for entities established in their territory.

(4) Where the economic operator and the entity referred to in paragraph (2) of this Article are established in the same contracting party, that contracting party shall take the necessary measures to ensure that the entity complies with the provisions of this Agreement when it acts as a paying agent.

- (5) The legal persons exempted from sub-paragraph (a) of paragraph (2) of this Article are
 - (a) in Finland: avoin yhtiö (Ay) and kommandiittiyhtiö (Ky)/öppet bolag and kommanditbolag;
 - (b) in Sweden: handelsbolag (HB) and kommanditbolag (KB).

Article 5

Definition of interest payment

(1) For the purposes of this Agreement "interest payment" shall mean:

(a) interest paid, or credited to an account, relating to 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 payments shall not be regarded as interest payments;

(b) interest accrued or capitalised at the sale, refund or redemption of the debt claims referred to in (a);

(c) income deriving from interest payments either directly or through an entity referred to in Article 4(2) of this Agreement, distributed by –

- (i) an UCITS authorised in accordance with Council Directive 85/611/EEC; or
- (ii) an equivalent undertaking for collective investment established in Montserrat;
- (iii) entities which qualify for the option under Article 4(3) of this Agreement; or
- (iv) undertakings for collective investment established outside the territory to which the Treaty establishing the European Community applies by virtue of Article 299 thereof and outside Montserrat;

(d) dohodek, dosežen s prodajo, povračilom ali odkupom delnic ali enot v naslednjih podjetjih in subjektih, če ti neposredno ali posredno prek drugih kolektivnih naložbenih podjetij ali subjektov, ki so navedeni spodaj, naložijo več kot 40% svojih sredstev v dolžniške terjatve iz točke (a):

(i) KNPVP, priznan v skladu z Direktivo Sveta 85/611/EGS; ali

(ii) enakovreden kolektivni naložbeni podjetje, ustanovljen na Montserratu;

(iii) subjekti, ki izpolnjujejo pogoje za možnost iz člena 4(3) tega sporazuma;

(iv) kolektivni naložbeni podjetji, ustanovljeni zunaj ozemlja, za katerega velja Pogodba o ustanovitvi Evropske skupnosti na podlagi njenega člena 299 in zunaj Montserrata.

Pogodbenici pa imata možnost, da v opredelitev obresti vključita dohodek iz odstavka (1)(d) tega člena samo v višini dobička, ki neposredno ali posredno izvirajo iz plačil obresti v smislu odstavkov (1)(a) in (b) tega člena.

(2) Glede odstavkov (1)(c) in (d) tega člena, kadar plačilni zastopnik nima podatkov o deležu dohodka, ki izvira iz plačil obresti, se celoten znesek dohodka šteje za plačilo obresti.

(3) Glede odstavka (1)(d) tega člena, kadar plačilni zastopnik nima podatkov o odstotku sredstev, ki so bila naložena v dolžniške terjatve ali v delnice ali enote, kot določa navedeni odstavek, se šteje, da ta odstotek presega 40%. Kadar plačilni zastopnik ne more določiti zneska dohodka upravičenega lastnika, se šteje, da je dohodek enak prihodku od prodaje, povračila ali odkupa delnic ali enot.

(4) Kadar se obresti, kot jih opredeljuje odstavek (1) tega člena, plačajo ali pripišejo na račun subjekta iz člena 4(2) tega sporazuma, pri čemer ta subjekt ne izpolnjuje pogojev za možnost po člena 4(3) tega sporazuma, se take obresti štejejo za plačilo obresti takega subjekta.

(5) Glede odstavkov (1)(b) in (d) tega člena ima pogodbenica možnost, da od plačilnih zastopnikov na svojem ozemlju zahteva obračun obresti v obdobju, ki ne sme presegati eno leto, ter da tako obračunane obresti obravnavajo kot plačilo obresti, četudi v tem obdobju ne pride do prodaje, odkupa ali povračila.

(6) Z odstopanjem od odstavkov (1)(c) in (d) tega člena ima pogodbenica možnost, da iz opredelitve plačil obresti izključijo dohodek iz navedenih določb od podjetij ali subjektov, ki so ustanovljeni na njenem ozemlju, če naložbe v dolžniške terjatve iz odstavka (1)(a) tega člena takšnih subjektov ne presegajo 15% njihovih sredstev. Prav tako ima pogodbenica možnost, da z odstopanjem od odstavka (4) tega člena iz opredelitve plačil obresti iz odstavka (1) tega člena izključi obresti, ki se plačajo ali pripišejo na račun subjekta iz člena 4(2) tega sporazuma, ki ne izpolnjuje pogojev za možnost iz člena 4(3) tega sporazuma in je ustanovljen na njenem ozemlju, če naložbe takega subjekta v dolžniške terjatve iz odstavka (1)(a) tega člena ne presegajo 15% njegovih sredstev.

Če pogodbenica uporabi takšno možnost, je to zavezujoče za drugo pogodbenico.

(7) Od 1. januarja 2011 bo odstotek iz odstavka (1)(d) tega člena in odstavka (3) tega člena znašal 25%.

(8) Odstotki iz odstavka (1)(d) tega člena in odstavka (6) tega člena se določajo glede na naložbeno politiko kot jo določajo pravila sklada ali ustanovna listina zadevnih podjetij ali subjektov, ali, če te ni, glede na dejansko sestavo sredstev zadevnih podjetij ali subjektov.

(d) income realised upon the sale, refund or redemption of shares or units in the following undertakings and entities, if they invest directly or indirectly, via other undertakings for collective investment or entities referred to below, more than 40% of their assets in debt claims as referred to in (a):

(i) an UCITS authorised in accordance with Council Directive 85/611/EEC; or

(ii) an equivalent undertaking for collective investment established in Montserrat;

(iii) entities which qualify for the option under Article 4(3) of this Agreement;

(iv) undertakings for collective investment established outside the territory to which the Treaty establishing the European Community applies by virtue of Article 299 thereof and outside Montserrat.

However, the contracting parties shall have the option of including income mentioned under paragraph (1)(d) of this Article in the definition of interest only to the extent that such income corresponds to gains directly or indirectly deriving from interest payments within the meaning of paragraphs (1)(a) and (b) of this Article.

(2) As regards paragraphs (1)(c) and (d) of this Article, when a paying agent has no information concerning the proportion of the income which derives from interest payments, the total amount of the income shall be considered an interest payment.

(3) As regards paragraph (1)(d) of this Article, when a paying agent has no information concerning the percentage of the assets invested in debt claims or in shares or units as defined in that paragraph, that percentage shall be considered to be above 40%. Where he cannot determine the amount of income realised by the beneficial owner, the income shall be deemed to correspond to the proceeds of the sale, refund or redemption of the shares or units.

(4) When interest, as defined in paragraph (1) of this Article, is paid to or credited to an account held by an entity referred to in Article 4(2) of this Agreement, such entity not having qualified for the option under Article 4(3) of this Agreement, such interest shall be considered an interest payment by such entity.

(5) As regards paragraphs (1)(b) and (d) of this Article, a contracting party shall have the option of requiring paying agents in its territory to annualise the interest over a period of time which may not exceed one year, and treating such annualised interest as an interest payment even if no sale, redemption or refund occurs during that period.

(6) By way of derogation from paragraphs (1)(c) and (d) of this Article, a contracting party shall have the option of excluding from the definition of interest payment any income referred to in those provisions from undertakings or entities established within its territory where the investment in debt claims referred to in paragraph (1)(a) of this Article of such entities has not exceeded 15% of their assets. Likewise, by way of derogation from paragraph (4) of this Article, a contracting party shall have the option of excluding from the definition of interest payment in paragraph (1) of this Article interest paid or credited to an account of an entity referred to in Article 4(2) of this Agreement which has not qualified for the option under Article 4(3) of this Agreement and is established within its territory, where the investment of such an entity in debt claims referred to in paragraph (1)(a) of this Article has not exceeded 15% of its assets.

The exercise of such option by one contracting party shall be binding on the other contracting party.

(7) The percentage referred to in paragraph (1)(d) of this Article and paragraph (3) of this Article shall, from 1 January 2011, be 25%.

(8) The percentages referred to in paragraph (1)(d) of this Article and in paragraph (6) of this Article shall be determined by reference to the investment policy as laid down in the fund rules or instruments of incorporation of the undertakings or entities concerned or, failing which, by reference to the actual composition of the assets of the undertakings or entities concerned.

Člen 6**Prehodne določbe o prenosljivih dolžniških vrednostnih papirjih**

(1) V prehodnem obdobju iz člena 10 tega sporazuma, vendar najpozneje do 31. decembra 2010, se domače in mednarodne obveznice in drugi prenosljivi dolžniški vrednostni papirji, ki so bili prvič izdani pred 1. marcem 2001 ali za katere so pristojni organi v smislu Direktive Sveta 80/390/EGS ali odgovorni organi v tretjih državah odobrili prvotne prospekte za izdajo pred tem datumom, ne štejejo za dolžniške terjatve v smislu člena 5(1)(a) tega sporazuma, pod pogojem, da od vključno 1. marca 2002 naprej ni bilo nadaljnjih izdaj takšnih prenosljivih dolžniških vrednostnih papirjev.

Kadar je prišlo do nadaljnje izdaje prej omenjenega prenosljivega dolžniškega vrednostnega papirja, ki ga je izdala država ali z njo povezan subjekt, ki deluje kot organ oblasti ali katerega vloga je priznana z mednarodno pogodbo, kot je opredeljeno v Prilogi k temu sporazumu, na dan 1. marca 2002 ali po njem, se celotna izdaja takšnega vrednostnega papirja, ki je sestavljena iz prvotne izdaje in vseh naslednjih izdaj, šteje za dolžniško terjatev v smislu člena 5(1)(a) tega sporazuma.

Kadar je prišlo do nadaljnje izdaje prej omenjenih prenosljivih dolžniških vrednostnih papirjev, ki jih je izdal kateri koli drug izdajatelj, ki ni zajet v drugem pododstavku, na dan 1. marca 2002 ali po njem, se takšna nadaljnja izdaja šteje za dolžniško terjatev v smislu člena 5(1)(a) tega sporazuma.

(2) Nobena določba tega člena pogodbenicam ne preprečuje obdavčevanja dohodka od prenosljivih dolžniških vrednostnih papirjev iz odstavka (1) v skladu s svojo nacionalno zakonodajo.

Člen 7**Postopek medsebojnega dogovora**

Kadar se med pogodbenicami pojavijo težave ali nejasnosti glede izvajanja ali tolmačenja tega sporazuma, si pogodbenice po svojih najboljših močeh prizadevajo rešiti zadevo z medsebojnim dogovorom.

Člen 8**Zaupnost**

(1) Vse informacije, ki jih pristojni organi pogodbenice posredujejo in prejmejo, se obravnavajo kot zaupne.

(2) Informacije, ki jih prejmejo pristojni organi pogodbenice, se brez predhodnega pisnega soglasja druge pogodbenice ne smejo uporabiti za noben drug namen razen neposrednega obdavčevanja.

(3) Prejete informacije se lahko razkrijejo le osebam ali organom oblasti, ki se ukvarjajo z neposrednim obdavčevanjem; te osebe ali organi oblasti jih lahko uporabijo le v ta namen ali v namen pregleda nad delovanjem, vključno z reševanjem pritožb. V te namene se informacije lahko razkrijejo v sodnih postopkih ali pri sodnih odločitvah.

(4) Kadar pristojni organ pogodbenice meni, da so informacije, ki jih je prejel od pristojnega organa druge pogodbenice, uporabne za pristojni organ druge države članice, jih temu pristojnemu organu lahko posreduje ob dogovoru s pristojnim organom, ki je informacije priskrbel.

Člen 9**Začetek veljavnosti**

Ta sporazum začne veljati trideset dni po datumu prejema poznejšega od pisnih obvestil, s katerima sta vladi uradno obvestili druga drugo, da so formalnosti, predvidene v njihovih ustavah, zaključene, njegove določbe pa se uporabljajo od datuma, ko se prične uporabljati Direktiva skladno z odstavkoma 2 in 3 člena 17 Direktive.

Article 6**Transitional provisions for negotiable debt securities**

(1) During the transitional period referred to in Article 10 of the Directive, but until 31 December 2010 at the latest, domestic and international bonds and other negotiable debt securities which have been first issued before the 1 March 2001 or for which the original issuing prospectuses have been approved before that date by the competent authorities within the meaning of Council Directive 80/390/EEC or by the responsible authorities in third countries shall not be considered as debt claims within the meaning of Article 5(1)(a) of this Agreement, provided that no further issues of such negotiable debt securities are made on or after 1 March 2002.

If a further issue is made on or after 1 March 2002 of an aforementioned negotiable debt security issued by a Government or a related entity acting as a public authority or whose role is recognised by an international treaty, as defined in the Annex to this Agreement, the entire issue of such security, consisting of the original issue and any further issue, shall be considered a debt claim within the meaning of Article 5(1)(a) of this Agreement.

If a further issue is made on or after 1 March 2002 of an aforementioned negotiable debt security issued by any other issuer not covered by the second sub-paragraph, such further issue shall be considered a debt claim within the meaning of Article 5(1)(a) of this Agreement.

(2) Nothing in this Article shall prevent the contracting parties from taxing the income from the negotiable debt securities referred to in paragraph (1) in accordance with their national laws.

Article 7**Mutual agreement procedure**

Where difficulties or doubts arise between the parties regarding the implementation or interpretation of this Agreement, the contracting parties shall use their best endeavours to resolve the matter by mutual agreement.

Article 8**Confidentiality**

(1) All information provided and received by the competent authority of a contracting party shall be kept confidential.

(2) Information provided to the competent authority of a contracting party may not be used for any purpose other than for the purposes of direct taxation without the prior written consent of the other contracting party.

(3) Information provided shall be disclosed only to persons or authorities concerned with the purposes of direct taxation, and used by such persons or authorities only for such purposes or for oversight purposes, including the determination of any appeal. For these purposes, information may be disclosed in public court proceedings or in judicial proceedings.

(4) Where a competent authority of a contracting party considers that information which it has received from the competent authority of the other contracting party is likely to be useful to the competent authority of another Member State, it may transmit it to the latter competent authority with the agreement of the competent authority which supplied the information.

Article 9**Entry into force**

This Agreement shall enter into force on the thirtieth day after the latter of the dates on which the respective Governments have notified each other in writing that the formalities constitutionally required have been complied with, and its provisions shall have effect from the date from which the Directive is applicable according to paragraphs 2 and 3 of Article 17 of the Directive.

Člen 10**Prenehanje veljavnosti**

(1) Ta sporazum velja, dokler ga ne odpove ena od pogodbenic.

(2) Vsaka pogodbenica lahko odpove ta sporazum tako, da s pisnim obvestilom o odpovedi uradno obvesti drugo pogodbenico, takšno pisno obvestilo pa opredeljuje okoliščine, ki so pripeljale do odpovedi. V takem primeru ta sporazum preneha veljati 12 mesecev po predložitvi uradnega obvestila.

Člen 11**Uporaba in ustavitev uporabe**

(1) Ta sporazum se lahko uporablja pod pogojem, da vse države članice Evropske unije, Združene države Amerike, Švica, Andora, Lihtenštajn, Monako in San Marino in vsa odvisna in pridružena ozemlja držav članic Evropske skupnosti sprejmejo in izvajajo ukrepe, ki so skladni ali enaki ukrepom v Direktivi ali v tem sporazumu in predvidevajo enake datume začetka izvajanja.

(2) V primeru, da se direktiva začasno ali stalno ne more več uporabljati v skladu s pravom Evropske skupnosti ali v primeru, da država članica ustavi uporabo svojih izvedbenih predpisov, lahko katera koli pogodbenica, ob upoštevanju postopka medsebojnega dogovora iz člena 7 tega sporazuma, z uradnim obvestilom s takojšnjim učinkom drugi pogodbenici ustavi uporabo tega sporazuma ali delov tega sporazuma in v takem uradnem obvestilu opredeli okoliščine, ki so pripeljale do takega obvestila. Sporazum se ponovno uporablja takoj, ko so odpravljene okoliščine, ki so pripeljale do ustavitve njegove uporabe.

(3) V primeru, da ena od tretjih držav ali ozemelj iz odstavka (1) preneha uporabljati ukrepe iz omenjenega odstavka, lahko katera koli pogodbenica, ob upoštevanju postopka medsebojnega dogovora iz člena 12 tega sporazuma, z uradnim obvestilom drugi pogodbenici odloži uporabo tega sporazuma in v takem uradnem obvestilu opredeli okoliščine, ki so pripeljale do takega obvestila. Odložitev uporabe se ne začne izvajati pred potekom dveh mesecev od takega uradnega obvestila. Uporaba sporazuma se nadaljuje takoj, ko zadevna tretja država ali ozemlje obnovi uporabo ukrepov.

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

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

Za Vlado Montserrata
John Alfred Osborne l.r.

Za Vlado Republike Slovenije
Dušan Mramor l.r.

Article 10**Termination**

(1) This Agreement shall remain in force until terminated by either contracting party.

(2) Either contracting party may terminate this Agreement by giving notice of termination in writing to the other contracting party, such notice to specify the circumstances leading to the giving of such notice. In such a case, this Agreement shall cease to have effect 12 months after the serving of notice.

Article 11**Application and suspension of application**

(1) The application of this Agreement shall be conditional on the adoption and implementation by all the Member States of the European Union, by the United States of America, Switzerland, Andorra, Liechtenstein, Monaco and San Marino, and by all the relevant dependent and associated territories of the Member States of the European Community, respectively, of measures which conform with or are equivalent to those contained in the Directive or in this Agreement, and providing for the same dates of implementation.

(2) Subject to the mutual agreement procedure provided for in Article 7 of this Agreement, the application of this Agreement or parts thereof may be suspended by either contracting party with immediate effect through notification to the other specifying the circumstances leading to such notification should the Directive cease to be applicable either temporarily or permanently in accordance with European Community law or in the event that a Member State should suspend the application of its implementing legislation. Application of the Agreement shall resume as soon as the circumstances leading to the suspension no longer apply.

(3) Subject to the mutual agreement procedure provided for in Article 7 of this Agreement, either contracting party may suspend the application of this Agreement through notification to the other specifying the circumstances leading to such notification in the event that one of the third countries or territories referred to in paragraph (1) should subsequently cease to apply the measures referred to in that paragraph. Suspension of application shall take place no earlier than two months after notification. Application of the Agreement shall resume as soon as the measures are reinstated by the third country or territory in question.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

Done in the Slovenian and English languages all texts being equally authentic.

For the Government of Montserrat
Dr John Alfred Osborne (s)

For the Government of the Republic of Slovenia
Dušan Mramor (s)

Priloga:**Seznam povezanih subjektov**

Za namene člena 6 tega sporazuma se za "povezan subjekt, ki deluje kot organ oblasti ali katerega vlog priznava mednarodna pogodba" štejejo naslednji subjekti:

SUBJEKTI V EVROPSKI UNIJI:**Belgija**

- Vlaams Gewest (Flamska regija)
- Région wallonne (Valonska regija)
- Région bruxelloise/Brussels Gewest (Regija glavnega mesta Bruslja)
- Communauté française (Francoska skupnost)
- Vlaamse Gemeenschap (Flamska skupnost)
- Deutschsprachige Gemeinschaft (Nemško govoreča skupnost)

Španija

- Xunta de Galicia (Regionalni zakonodajni svet Galicije)
- Junta de Andalucía (Regionalni zakonodajni svet Andaluzije)
 - Junta de Extremadura (Regionalni zakonodajni svet Extremadure)
 - Junta de Castilla-La Mancha (Regionalni zakonodajni svet Kastilje-La Manche)
 - Junta de Castilla-León (Regionalni zakonodajni svet Kastilje-León)
 - Gobierno Foral de Navarra (Regionalna vlada Navarre)
- Govern de les Illes Balears (Vlada Balearskih otokov)
- Generalitat de Catalunya (Avtonomna vlada Katalonije)
- Generalitat de Valencia (Avtonomna vlada Valencije)
- Diputación General de Aragón (Regionalni svet Aragona)
- Gobierno de las Islas Canarias (Vlada Kanarskih otokov)
 - Gobierno de Murcia (Vlada Murcie)
 - Gobierno de Madrid (Vlada Madrida)
 - Gobierno de la Comunidad Autónoma del País Vasco/Euzkadi (Vlada avtonomne skupnosti Baskije)
 - Diputación Foral de Guipúzcoa (Regionalni svet Guipúzcoe)
 - Diputación Foral de Vizcaya/Bizkaia (Regionalni svet Biskaje)
 - Diputación Foral de Alava (Regionalni svet Alave)
 - Ayuntamiento de Madrid (Svet mesta Madrida)
 - Ayuntamiento de Barcelona (Svet mesta Barcelone)
 - Cabildo Insular de Gran Canaria (Otoški svet Gran Canarie)
 - Cabildo Insular de Tenerife (Otoški svet Tenerifeja)
 - Instituto de Crédito Oficial (Javna kreditna institucija)
 - Instituto Catalán de Finanzas (Finančna institucija Katalonije)
 - Instituto Valenciano de Finanzas (Finančna institucija Valencije)

Grčija

- Οργανισμός Τηλεπικοινωνιών Ελλάδος (Državna telekomunikacijska organizacija)
- Οργανισμός Σιδηροδρόμων Ελλάδος (Državne železnice)
- Δημόσια Επιχείρηση Ηλεκτρισμού (Javno elektrogospodarstvo)

Annex:**List of related entities**

For the purposes of Article 6 of this Agreement, the following entities will be considered to be a "related entity acting as a public authority or whose role is recognised by an international treaty":

ENTITIES WITHIN THE EUROPEAN UNION:**Belgium**

- Vlaams Gewest (Flemish Region)
- Région wallonne (Walloon Region)
- Région bruxelloise/Brussels Gewest (Brussels Region)
- Communauté française (French Community)
- Vlaamse Gemeenschap (Flemish Community)
- Deutschsprachige Gemeinschaft (German-speaking Community)

Spain

- Xunta de Galicia (Regional Executive of Galicia)
- Junta de Andalucía (Regional Executive of Andalusia)
 - Junta de Extremadura (Regional Executive of Extremadura)
 - Junta de Castilla-La Mancha (Regional Executive of Castilla-La Mancha)
 - Junta de Castilla-León (Regional Executive of Castilla-León)
 - Gobierno Foral de Navarra (Regional Government of Navarre)
 - Govern de les Illes Balears (Government of the Balearic Islands)
 - Generalitat de Catalunya (Autonomous Government of Catalonia)
 - Generalitat de Valencia (Autonomous Government of Valencia)
 - Diputación General de Aragón (Regional Council of Aragon)
 - Gobierno de las Islas Canarias (Government of the Canary Islands)
 - Gobierno de Murcia (Government of Murcia)
 - Gobierno de Madrid (Government of Madrid)
 - Gobierno de la Comunidad Autónoma del País Vasco/Euzkadi (Government of the Autonomous Community of the Basque Country)
 - Diputación Foral de Guipúzcoa (Regional Council of Guipúzcoa)
 - Diputación Foral de Vizcaya/Bizkaia (Regional Council of Vizcaya)
 - Diputación Foral de Alava (Regional Council of Alava)
 - Ayuntamiento de Madrid (City Council of Madrid)
 - Ayuntamiento de Barcelona (City Council of Barcelona)
 - Cabildo Insular de Gran Canaria (Island Council of Gran Canaria)
 - Cabildo Insular de Tenerife (Island Council of Tenerife)
 - Instituto de Crédito Oficial (Public Credit Institution)
 - Instituto Catalán de Finanzas (Finance Institution of Catalonia)
 - Instituto Valenciano de Finanzas (Finance Institution of Valencia)

Greece

- Οργανισμός Τηλεπικοινωνιών Ελλάδος (National Telecommunications Organisation)
- Οργανισμός Σιδηροδρόμων Ελλάδος (National Railways Organisation)
- Δημόσια Επιχείρηση Ηλεκτρισμού (Public Electricity Company)

Francija

- La Caisse d'amortissement de la dette sociale (CADES) (Sklad za odkup socialnega dolga)
- L'Agence française de développement (AFD) (Francoska razvojna agencija)
- Réseau Ferré de France (RFF) (Francoske železnice)
- Caisse Nationale des Autoroutes (CNA) (Državni sklad za avtoceste)
- Assistance publique Hôpitaux de Paris (APHP) (Državna pomoč pariškim bolnišnicam)
- Charbonnages de France (CDF) (Francoska uprava za premog)
- Entreprise minière et chimique (EMC) (Podjetje za rudarstvo in kemikalije)

Italija

- Regije
- Province
- Občine
- Cassa Depositi e Prestiti (Sklad za depozite in posojila)

Latvija

- Pašvaldības (lokalne vlade)

Poljska

- gminy (občine)
- powiaty (okrajji)
- województwa (vojevodstva)
- związki gmin (skupnosti občin)
- powiatów (skupnosti okrajev)
- województw (skupnosti vojevodstev)
- miasto stołeczne Warszawa (glavno mesto Varšava)
- Agencja Restrukturyzacji i Modernizacji Rolnictwa (Agencija za prestrukturiranje in modernizacijo kmetijstva)
- Agencja Nieruchomości Rolnych (Agencija za kmetijsko premoženje)

Portugalska

- Região Autónoma da Madeira (Avtonomna regija Madeira)
- Região Autónoma dos Açores (Avtonomna regija Azorskih otokov)
- Občine

Slovaška

- mestá a obce (občine)
- Železnice Slovenskej republiky (Slovaške železnice)
- Štátny fond cestného hospodárstva (Državni sklad cestnega gospodarstva)
- Slovenské elektrárne (Slovaške elektrarne)
- Vodohospodárska výstavba (Družba za vodnogospodarske gradnje)

MEDNARODNI SUBJEKTI:

- Evropska banka za obnovo in razvoj
- Evropska investicijska banka
- Azijska razvojna banka
- Afriška razvojna banka
- Svetovna banka / Mednarodna banka za obnovo in razvoj / Mednarodni denarni sklad
- Mednarodna finančna korporacija
- Medameriška razvojna banka
- Sklad Sveta Evrope za socialni razvoj
- EURATOM
- Evropska skupnost
- Corporación Andina de Fomento (CAF) (Andska razvojna korporacija)
- Eurofima
- Evropska skupnost za premog in jeklo
- Nordijska investicijska banka
- Karibska razvojna banka

France

- La Caisse d'amortissement de la dette sociale (CADES) (Social Debt Redemption Fund)
- L'Agence française de développement (AFD) (French Development Agency)
- Réseau Ferré de France (RFF) (French Rail Network)
- Caisse Nationale des Autoroutes (CNA) (National Motorways Fund)
- Assistance publique Hôpitaux de Paris (APHP) (Paris Hospitals Public Assistance)
- Charbonnages de France (CDF) (French Coal Board)
- Entreprise minière et chimique (EMC) (Mining and Chemicals Company)

Italy

- Regions
- Provinces
- Municipalities
- Cassa Depositi e Prestiti (Deposits and Loans Fund)

Latvia

- Pašvaldības (Local governments)

Poland

- gminy (communes)
- powiaty (districts)
- województwa (provinces)
- związki gmin (associations of communes)
- powiatów (association of districts)
- województw (association of provinces)
- miasto stołeczne Warszawa (capital city of Warsaw)
- Agencja Restrukturyzacji i Modernizacji Rolnictwa (Agency for Restructuring and Modernisation of Agriculture)
- Agencja Nieruchomości Rolnych (Agricultural Property Agency)

Portugal

- Região Autónoma da Madeira (Autonomous Region of Madeira)
- Região Autónoma dos Açores (Autonomous Region of Azores)
- Municipalities

Slovakia

- mestá a obce (municipalities)
- Železnice Slovenskej republiky (Slovak Railway Company)
- Štátny fond cestného hospodárstva (State Road Management Fund)
- Slovenské elektrárne (Slovak Power Plants)
- Vodohospodárska výstavba (Water Economy Building Company)

INTERNATIONAL ENTITIES:

- European Bank for Reconstruction and Development
- European Investment Bank
- Asian Development Bank
- African Development Bank
- World Bank / IBRD / IMF
- International Finance Corporation
- Inter-American Development Bank
- Council of Europe Social Development Fund
- EURATOM
- European Community
- Corporación Andina de Fomento (CAF) (Andean Development Corporation)
- Eurofima
- European Coal & Steel Community
- Nordic Investment Bank
- Caribbean Development Bank

Določbe člena 6 ne vplivajo na morebitne mednarodne obveznosti, ki jih imajo pogodbenice do zgoraj navedenih mednarodnih subjektov.

SUBJEKTI V TRETJIH DRŽAVAH:

Subjekti, ki izpolnjujejo naslednje pogoje:

1) subjekt se po nacionalnih merilih jasno šteje za osebo javnega prava;

2) takšna oseba javnega prava je netržni proizvajalec, ki upravlja in financira skupino dejavnosti, predvsem dobavo netržnega blaga in storitev, ki so namenjene v korist skupnosti in ki jih dejansko nadzira država;

3) takšna oseba javnega prava je velik in reden izdajatelj dolga;

4) zadevna država lahko jamči, da takšna oseba javnega prava v primeru klavzul o obrutenju ne bo izvedla predčasnega odkupa.

The provisions of Article 6 are without prejudice to any international obligations that the Contracting Parties may have entered into with respect to the above mentioned international entities.

ENTITIES IN THIRD COUNTRIES:

The entities that meet the following criteria:

1) The entity is clearly considered to be a public entity according to the national criteria.

2) Such public entity is a non-market producer which administers and finances a group of activities, principally providing non-market goods and services, intended for the benefit of the community and which are effectively controlled by general government.

3) Such public entity is a large and regular issuer of debt.

4) The State concerned is able to guarantee that such public entity will not exercise early redemption in the event of gross-up clauses.

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 00724-71/2012

Ljubljana, dne 3. januarja 2013

EVA 2012-1811-0131

Vlada Republike Slovenije

Janez Janša l.r.
Predsednik

5. Uredba o ratifikaciji Sporazuma v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjenega med Republiko Slovenijo in Otoki Turks in Caicos

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 v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjenega med Republiko Slovenijo in Otoki Turks in Caicos

1. člen

Ratificira se Sporazum v obliki izmenjave pisem o obdavčevanju dohodka od prihrankov, sklenjen z izmenjavo pisem 16. decembra 2004 med Republiko Slovenijo in Otoki Turks in Caicos.

2. člen

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

S P O R A Z U M

V OBLIKI IZMENJAVE PISEM O OBDAVČEVANJU DOHODKA OD PRIHRANKOV

Pismo Republike Slovenije

Spoštovani!

Sklicujem se na besedilo predlaganega modela "Sporazuma o obdavčevanju dohodka od prihrankov med [Otoki Turks in Caicos]] ter [državo članico EU, ki uporablja avtomatično izmenjavo podatkov]", ki ga je potrdila Skupina na visoki ravni (Obdavčitev prihrankov) Sveta ministrov Evropske unije dne 22. junija 2004.

V zvezi z zgoraj omenjenim besedilom, mi je v čast

– da vam lahko predložim Sporazum o obdavčevanju dohodka od prihrankov v Dodatku 1 tega pisma;

– predlagam, da se navedeni Sporazum začne uporabljati od datuma začetka uporabe Direktive Sveta 2003/48/ES z dne 3. junija 2003 o obdavčevanju dohodka od prihrankov v obliki plačil obresti, ki je odvisen od pogojev, določenih v členu 17(2) Direktive, s tem, da pogodbenici druga drugo obvestita, da so formalnosti, predvidene v njihovih ustavah, za začetek veljavnosti tega Sporazuma zaključene;

– predlagam, da se obe strani zavežeta čimprej opraviti omenjene formalnosti, predvidene v njihovih ustavah, in o zaključku teh formalnosti druga drugo nemudoma uradno obvestita.

V čast mi je, da vam predlagam, če se vaša vlada z navedenim strinja, da to pismo, Dodatek 1 in vaš odgovor nanj, skupaj tvorijo naše obojestransko strinjanje in sprejetje Sporazuma med Republiko Slovenijo ter Otoki Turks in Caicos.

Prosim, sprejmite izraze našega najglobljega spoštovanja.

Za Vlado Republike Slovenije
Dušan Mramor l.r.

Sestavljeno v Ljubljani, dne 29. novembra 2004, v slovenskem in angleškem jeziku, v treh izvornikih.

A G R E E M E N T

IN THE FORM OF AN EXCHANGE OF LETTERS ON THE TAXATION OF SAVINGS INCOME

Letter from the Republic of Slovenia

Sir,

I refer to the text of the proposed model "Agreement on the Taxation of Savings Income between [the Turks and Caicos Islands]] and [EU Member State that is to apply automatic exchange of information]" that was approved by the High Level Working Party (Taxation of Savings) of the Council of Ministers of the European Union on 22 June 2004.

In view of the above mentioned text, I have the honour

– to propose to you the Agreement on the taxation of savings income at Appendix 1 to this letter;

– to propose that the said Agreement may come into effect on the date of application of Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments, which date shall be subject to the conditions set out in Article 17(2) of the Directive, subject to the notification to each other that the internal constitutional formalities for the coming into effect of this Agreement are completed;

– to propose our mutual commitment to comply at the earliest date with our said internal constitutional formalities and to notify each other without delay through the formal channels when such formalities are completed.

I have the honour to propose that, if the above is acceptable to your Government, this letter together with its Appendix 1 and your confirmation shall together constitute our mutual acceptance and making of the Agreement between the Republic of Slovenia and the Turks and Caicos Islands.

Please accept, Sir, the assurance of our highest consideration,

For the Government of the Republic of Slovenia
Dušan Mramor (s)

Done at Ljubljana, this 29th day of November 2004 in the Slovenian and English languages in three copies.

Odgovor Otokov Turks in Caicos

Spoštovani!

V čast mi je potrditi prejem vašega pisma z dne 29. novembra 2004, v katerem je zapisano:

"Spoštovani!

Sklicujem se na besedilo predlaganega modela "Sporazuma o obdavčevanju dohodka od prihrankov med [Otoki Turks in Caicos] ter [državo članico EU, ki uporablja avtomatično izmenjavo podatkov]", ki ga je potrdila Skupina na visoki ravni (Obdavčitev prihrankov) Sveta ministrov Evropske unije dne 22. junija 2004.

V zvezi z zgoraj omenjenim besedilom, mi je v čast

– da vam lahko predložim Sporazum o obdavčevanju dohodka od prihrankov v Dodatku 1 tega pisma;

– predlagam, da se navedeni Sporazum začne uporabljati od datuma začetka uporabe Direktive Sveta 2003/48/ES z dne 3. junija 2003 o obdavčevanju dohodka od prihrankov v obliki plačil obresti, ki je odvisen od pogojev, določenih v členu 17(2) Direktive, s tem, da pogodbenici druga drugo obvestita, da so formalnosti, predvidene v njihovih ustavah, za začetek veljavnosti tega Sporazuma zaključene;

– predlagam, da se obe strani zavežeta čimprej opraviti omenjene formalnosti, predvidene v njihovih ustavah, in o zaključku teh formalnosti druga drugo nemudoma uradno obvestita.

V čast mi je, da vam predlagam, če se vaša vlada z navedenim strinja, da to pismo, Dodatek 1 in vaš odgovor nanj, skupaj tvorijo naše obojestransko strinjanje in sprejetje Sporazuma med Republiko Slovenijo ter Otoki Turks in Caicos.

Prosim, sprejmite izraze našega najglobljega spoštovanja."

Potrdim lahko, da se Vlada Otokov Turks in Caicos strinja z vsebino vašega pisma z dne 29. novembra 2004.

Prosim, sprejmite izraze mojega najglobljega spoštovanja,

Za Vlado Otokov Turks in Caicos
James Poston l.r.

Sestavljeno v Grand Turku, dne 16. decembra 2004 v slovenskem in angleškem jeziku, v treh izvornikih.

Reply from the Turks and Caicos Islands

Sir,

I have the honour to acknowledge receipt of your letter of November 29, 2004, which reads as follows:

"Sir,

I refer to the text of the proposed model "Agreement on the Taxation of Savings Income between [the Turks and Caicos Islands] and [EU Member State that is to apply automatic exchange of information]" that was approved by the High Level Working Party (Taxation of Savings) of the Council of Ministers of the European Union on 22 June 2004.

In view of the above mentioned text, I have the honour

– to propose to you the Agreement on the taxation of savings income at Appendix 1 to this letter;

– to propose that the said Agreement may come into effect on the date of application of Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments, which date shall be subject to the conditions set out in Article 17(2) of the Directive, subject to the notification to each other that the internal constitutional formalities for the coming into effect of this Agreement are completed;

– to propose our mutual commitment to comply at the earliest date with our said internal constitutional formalities and to notify each other without delay through the formal channels when such formalities are completed.

I have the honour to propose that, if the above is acceptable to your Government, this letter together with its Appendix 1 and your confirmation shall together constitute our mutual acceptance and making of the Agreement between the Republic of Slovenia and the Turks and Caicos Islands.

Please accept, Sir, the assurance of our highest consideration"

I am able to confirm that the Government of the Turks and Caicos Islands is in agreement with the contents of your letter dated November 29, 2004.

Please accept, Sir, the assurance of my highest consideration,

For the Government of Turks and Caicos Islands
James Poston (s)

Done at Grand Turk, 16. 12. 2004 in the Slovenian and English languages in three copies.

DODATEK 1

**SPORAZUM O OBDAVČEVANJU DOHODKA
OD PRIHRANKOV MED OTOKI TURKS IN CAICOS
TER REPUBLIKO SLOVENIJO**

OB UPOŠTEVANJU NASLEDNJEGA:

1. Člen 17 Direktive 2003/48/EGS ("Direktiva") Sveta Evropske unije ("Svet") o obdavčevanju dohodka od prihrankov predvideva, da države članice do 1. januarja 2004 sprejmejo in objavijo zakone in druge predpise, potrebne za uskladitev s to direktivo, katere določbe se uporabljajo od 1. januarja 2005, pod pogojem, da:

"(i) Švicarska konfederacija, Kneževina Lihtenštajn, Republika San Marino, Kneževina Monako in Kneževina Andora z istim dnem uporabljajo ukrepe, ki so enakovredni ukrepom iz te direktive, skladno s sporazumi, ki jih te države sklenejo z Evropsko skupnostjo na podlagi soglasne odločitve Sveta;

(ii) so v veljavi vsi sporazumi ali drugi dogovori, ki zagotavljajo, da vsa odvisna ali pridružena ozemlja z istim dnem uporabljajo avtomatično izmenjavo podatkov na enak način, kot je določeno v poglavju II te direktive, (ali v prehodnem obdobju, ki ga določa člen 10, uporabljajo davčni odtegljaj pod enakimi pogoji, kot jih vsebujeta člena 11 in 12)".

2. Otoki Turks in Caicos ugotavljajo, da v skladu z odločitvijo Ekonomsko-finančnega sveta z dne 3. junija 2003, med prehodnim obdobjem iz člena 10 direktive, Svet poziva Komisijo, da začne dogovarjanja z drugimi pomembnimi finančnimi centri z namenom zagotoviti, da bi te jurisdikcije sprejele ukrepe, ki so enaki ukrepom v direktivi.

3. Odnose med Otoki Turks in Caicos ter EU ureja del 4 Pogodbe o ustanovitvi Evropske skupnosti. Otoki Turks in Caicos niso del davčnega območja EU.

4. Otoki Turks in Caicos ugotavljajo, da je sicer končni cilj držav članic EU omogočiti učinkovito obdavčevanje plačil obresti v državi članici, katere rezident je upravičeni lastnik za davčne namene, z izmenjavo podatkov o plačilih obresti med državami članicami, da pa trem državam članicam, in sicer Avstriji, Belgiji in Luksemburgu, v prehodnem obdobju ni treba uporabljati izmenjave podatkov, temveč morajo uvesti davčni odtegljaj za dohodek od prihrankov, zajet v Direktivi.

5. "Davčni odtegljaj" iz Direktive bo v domači zakonodaji Otokov Turks in Caicos označen kot "retencijski davek". Za namene tega sporazuma se zato oba termina pišeta skupaj kot "davčni odtegljaj /retencijski davek" in imata enak pomen.

6. Otoki Turks in Caicos so privolili v uporabo retencijskega davka, skladno s sporazumi, sklenjenimi z državami članicami, z učinkom od 1. januarja 2005, pod pogojem, da države članice sprejmejo zakone in druge predpise, potrebne za uskladitev z Direktivo, in pod pogojem, da so na splošno izpolnjene zahteve člena 17 Direktive.

7. Otoki Turks in Caicos so privolili v uporabo avtomatične izmenjave podatkov, skladno s sporazumi, sklenjenimi z državami članicami, na enak način, kot je predviden v poglavju II Direktive, od konca prehodnega obdobja, določenega v členu 10(2) Direktive.

8. Otoki Turks in Caicos razpolagajo z zakonodajo o kolektivnih naložbenih podjetjih, za katero se šteje, da ima enak učinek kakor zakonodaja ES iz členov 2 in 6 Direktive.

Otoki Turks in Caicos ter Republika Slovenija, v nadaljevanju "pogodbenica" ali "pogodbenici", razen če sobesedilo ne zahteva drugače,

APPENDIX 1

**AGREEMENT ON THE TAXATION OF SAVINGS INCOME
BETWEEN THE TURKS AND CAICOS ISLANDS
AND THE REPUBLIC OF SLOVENIA**

WHEREAS:

1. Article 17 of Directive 2003/48/EEC ("the Directive") of the Council of the European Union ("the Council") on taxation of savings income provides that before 1 January 2004 Member States shall adopt and publish the laws, regulations and administrative provisions necessary to comply with this Directive which provisions shall be applied from 1 January 2005 provided that –

"(i) the Swiss Confederation, the Principality of Liechtenstein, the Republic of San Marino, the Principality of Monaco and the Principality of Andorra apply from that same date measures equivalent to those contained in this Directive, in accordance with agreements entered into by them with the European Community, following unanimous decisions of the Council;

(ii) all agreements or other arrangements are in place, which provide that all the relevant dependent or associated territories apply from that same date automatic exchange of information in the same manner as is provided for in Chapter II of this Directive, (or, during the transitional period defined in Article 10, apply a retention tax on the same terms as are contained in Articles 11 and 12)".

2. The Turks and Caicos Islands notes that in accordance with the ECOFIN Council conclusions of 3 June 2003, during the transitional period referred to in Article 10 of the Directive, the Council calls on the Commission to enter into discussions with other important financial centres with a view to providing the adoption by those jurisdictions of measures equivalent to those in the Directive.

3. The relationship of the Turks and Caicos Islands with the EU is determined by part 4 of the Treaty Establishing the European Community. The Turks and Caicos Islands is not within the EU fiscal territory.

4. The Turks and Caicos Islands notes that, while it is the ultimate aim of the EU Member States to bring about effective taxation of interest payments in the beneficial owner's Member State of residence for tax purposes through the exchange of information concerning interest payments between themselves, three Member States, namely Austria, Belgium and Luxembourg, during a transitional period, shall not be required to exchange information but shall apply a withholding tax to the savings income covered by the Directive.

5. The "withholding tax" referred to in the Directive will be referred to as the "retention tax" in the Turks and Caicos Islands' domestic legislation. For the purposes of this Agreement the two terms therefore are to be read coterminously as "withholding/retention tax" and shall have the same meaning.

6. The Turks and Caicos Islands has agreed to apply a retention tax pursuant to agreements entered into with Member States with effect from 1 January 2005 provided the Member States have adopted the laws, regulations, and administrative provisions necessary to comply with the Directive, and the requirements of Article 17 of the Directive have generally been met.

7. The Turks and Caicos Islands has agreed to apply automatic exchange of information pursuant to agreements entered into with Member States in the same manner as is provided for in Chapter II of the Directive from the end of the transitional period as defined in Article 10(2) of the Directive.

8. The Turks and Caicos Islands has legislation relating to undertakings for collective investment that is deemed to be equivalent in its effect to the EC legislation referred to in Articles 2 and 6 of the Directive.

The Turks and Caicos Islands and the Republic of Slovenia hereinafter referred to as a "contracting party" or the "contracting parties" unless the context otherwise requires,

sta se dogovorili o sklenitvi naslednjega sporazuma, ki vsebuje obveznosti samo za pogodbenici in predvideva:

a) avtomatično izmenjavo podatkov pristojnega organa Republike Slovenije pristojnemu organu Otokov Turks in Caicos na enak način kot pristojnemu organu države članice;

b) uporabo retencijskega davka s strani Otokov Turks in Caicos v prehodnem obdobju, določenem v členu 10 Direktive, od enakega datuma in pod enakimi pogoji, kot so določeni v členih 11 in 12 te Direktive;

c) avtomatično izmenjavo podatkov pristojnega organa Otokov Turks in Caicos pristojnemu organu Republike Slovenije v skladu s členom 13 Direktive;

d) prenos 75% prihodka od retencijskega davka s strani pristojnega organa Otokov Turks in Caicos pristojnemu organu Republike Slovenije;

v zvezi s plačili obresti, ki jih opravi plačilni zastopnik, ustanovljen v državi pogodbenici fizični osebi, rezidentu druge države pogodbenice.

Za namene tega sporazuma pomeni izraz 'pristojni organ', kadar se uporablja za pogodbenici, Ministrstvo za finance Republike Slovenije ali pooblaščenega predstavnika tega ministrstva, ko gre za Republiko Slovenijo, in Komisijo za finančne storitve, ko gre za Otokove Turks in Caicos.

Člen 1

Zadržanje davka s strani plačilnih zastopnikov

Plačila obresti v smislu člena 8 tega sporazuma, ki jih opravijo plačilni zastopniki, ustanovljeni na Otokih Turks in Caicos, upravičenim lastnikom v smislu člena 5 tega sporazuma, ki so rezidenti Republike Slovenije, so ob upoštevanju člena 3 tega sporazuma predmet retencijskega davka od zneska plačila obresti v prehodnem obdobju iz člena 14 tega sporazuma od datuma, predvidenega v členu 15 tega sporazuma. Stopnja retencijskega davka v prvih treh letih prehodnega obdobja znaša 15%, v naslednjih treh letih 20% in nato 35%.

Člen 2

Podatki, ki jih poročajo plačilni zastopniki

(1) Kadar plačila obresti, kot jih opredeljuje člen 8 tega sporazuma, plačilni zastopnik, ustanovljen v Republici Sloveniji, plača upravičenim lastnikom, kot jih opredeljuje člen 5 tega sporazuma, ki so rezidenti Otokov Turks in Caicos, ali če se uporabljajo določbe člena 3(1)(a) tega sporazuma, plačilni zastopnik pristojnemu organu poroča:

(a) identiteto in rezidentstvo upravičenega lastnika, ugotovljeno v skladu s členom 6 tega sporazuma;

(b) naziv in naslov plačilnega zastopnika;

(c) številko računa upravičenega lastnika ali, če nima računa, podatke o dolžniški terjatvi, iz katere izhajajo obresti;

(d) podatke o plačilu obresti v skladu s členom 4(1) tega sporazuma. Vsaka pogodbenica pa lahko omeji minimalne podatke o plačilu obresti, ki jih mora poročati plačilni zastopnik, na skupni znesek obresti ali dohodka in na skupni znesek prihodka od prodaje, odkupa ali povračila.

Republika Slovenija pa bo ravnala v skladu z odstavkom 2 tega člena.

(2) V šestih mesecih po koncu njihovega davčnega leta pristojni organ Republike Slovenije avtomatično sporoči podatke iz odstavka (1)(a) – (d) tega člena pristojnemu organu Otokov Turks in Caicos za vsa plačila obresti v tem letu.

Have agreed to conclude the following agreement which contains obligations on the part of the contracting parties only and provides for:

(a) the automatic exchange of information by the competent authority of the Republic of Slovenia to the competent authority of the Turks and Caicos Islands in the same manner as to the competent authority of a Member State;

(b) the application by the Turks and Caicos Islands, during the transitional period defined in Article 10 of the Directive, of a retention tax from the same date and on the same terms as are contained in Articles 11 and 12 of that Directive;

(c) the automatic exchange of information by the competent authority of the Turks and Caicos Islands to the competent authority of the Republic of Slovenia in accordance with Article 13 of the Directive;

(d) the transfer by the competent authority of the Turks and Caicos Islands to the competent authority of the Republic of Slovenia of 75% of the revenue of the retention tax.

in respect of interest payments made by a paying agent established in a contracting party to an individual resident in the other contracting party.

For the purposes of this Agreement the term 'competent authority' when applied to the contracting parties means the Ministry of Finance of the Republic of Slovenia or its authorised representative in respect to the Republic of Slovenia and the Financial Services Commission in respect to the Turks and Caicos Islands.

Article 1

Retention of Tax by Paying Agents

Interest payments as defined in Article 8 of this Agreement which are made by a paying agent established in the Turks and Caicos Islands to beneficial owners within the meaning of Article 5 of this Agreement who are residents of the Republic of Slovenia shall, subject to Article 3 of this Agreement, be subject to a retention tax from the amount of interest payment during the transitional period referred to in Article 14 of this Agreement starting at the date referred to in Article 15 of this Agreement. The rate of retention tax shall be 15% during the first three years of the transitional period, 20% for the subsequent three years and 35% thereafter.

Article 2

Reporting of Information by Paying Agents

(1) Where interest payments, as defined in Article 8 of this Agreement, are made by a paying agent established in the Republic of Slovenia to beneficial owners, as defined in Article 5 of this Agreement, who are residents of the Turks and Caicos Islands, or where the provisions of Article 3(1)(a) of this Agreement apply, the paying agent shall report to its competent authority:

(a) the identity and residence of the beneficial owner established in accordance with Article 6 of this Agreement;

(b) the name and address of the paying agent;

(c) the account number of the beneficial owner or, where there is none, identification of the debt claim giving rise to the interests;

(d) information concerning the interest payment specified in Article 4(1) of this Agreement. However, each contracting party may restrict the minimum amount of information concerning interest payment to be reported by the paying agent to the total amount of interest or income and to the total amount of the proceeds from sale, redemption or refund.

and the Republic of Slovenia will comply with paragraph 2 of this Article.

(2) Within six months following the end of their tax year, the competent authority of the Republic of Slovenia shall communicate to the competent authority of the Turks and Caicos Islands, automatically, the information referred to in paragraph (1) (a) – (d) of this Article, for all interest payments made during that year.

Člen 3**Izjeme pri postopku retencije davka**

(1) Otoki Turks in Caicos, ki pobirajo retencijski davek v skladu s členom 1 tega sporazuma, predpišejo enega ali oba izmed naslednjih postopkov, po katerih lahko upravičeni lastnik zahteva, da se davek ne odtegne:

(a) postopek, ki omogoča, da se upravičeni lastnik, kot ga opredeljuje člen 5 tega sporazuma, izogne retencijskemu davku v skladu s členom 1 tega sporazuma z izrecnim pooblastilom plačilnemu zastopniku za poročanje plačil obresti pristojnemu organu pogodbenice, v kateri je plačilni zastopnik ustanovljen. Tako pooblastilo zajema vsa plačila obresti, ki jih upravičenemu lastniku opravi ta plačilni zastopnik;

(b) postopek, ki zagotavlja, da se retencijski davek ne odtegne, če upravičeni lastnik plačilnemu zastopniku predloži potrdilo, ki se glasi na njegovo ime in ga je izdal pristojni organ pogodbenice, katere rezident je upravičeni lastnik za davčne namene, v skladu z odstavkom 2 tega člena.

(2) Na zahtevo upravičenega lastnika pristojni organ pogodbenice, katere rezident je za davčne namene, izda potrdilo, ki vsebuje:

(i) ime, naslov in davčno ali drugo identifikacijsko številko ali, če takšna številka ne obstaja, datum in kraj rojstva upravičenega lastnika;

(ii) naziv in naslov plačilnega zastopnika;

(iii) številko računa upravičenega lastnika ali, če račun ne obstaja, podatke o vrednostnem papirju.

Takšno potrdilo velja v obdobju, ki ni daljše od treh let. Potrdilo se izda vsakemu upravičenemu lastniku, ki ga zahteva, v dveh mesecih od vložitve take zahteve.

(3) Če se uporablja odstavek (1)(a) tega člena, pristojni organ Otokov Turks in Caicos, kjer je plačilni zastopnik ustanovljen, sporoči podatke iz člena 2(1) tega sporazuma pristojnemu organu Republike Slovenije, katere rezident je upravičeni lastnik. Takšno sporočanje podatkov je avtomatično in se opravi vsaj enkrat letno v šestih mesecih po koncu davčnega leta, določenega z zakoni pogodbenice, za vsa plačila obresti v tem letu.

Člen 4**Osnova za odmero retencijskega davka**

(1) Plačilni zastopnik, ustanovljen na Otokih Turks in Caicos, pobira retencijski davek v skladu s členom 1 tega sporazuma na naslednji način:

(a) v primeru plačila obresti v smislu člena 8(1)(a) tega sporazuma: od bruto zneska plačanih ali pripisanih obresti;

(b) v primeru plačila obresti v smislu člena 8(1)(b) ali (d) tega sporazuma: od zneska obresti ali dohodka iz točke (b) ali (d) tega pododstavka ali z enakovredno dajatvijo na skupni znesek prihodkov od prodaje, odkupa ali povračila, ki bremeni prejemnika;

(c) v primeru plačila obresti v smislu člena 8(1)(c) tega sporazuma: od zneska obresti iz navedenega pododstavka;

(d) v primeru plačila obresti v smislu člena 8(4) tega sporazuma: od zneska obresti, pripisanih vsakemu članu subjekta iz člena 7(2) tega sporazuma, ki izpolnjujejo pogoje iz členov 5(1) tega sporazuma;

(e) če Otoki Turks in Caicos izkoristijo možnost iz člena 8(5) tega sporazuma: od zneska letno obračunanih obresti.

Article 3**Exceptions to the Retention Tax Procedure**

(1) The Turks and Caicos Islands when levying a retention tax in accordance with Article 1 of this Agreement shall provide for one or both of the following procedures in order to ensure that the beneficial owners may request that no tax be retained:

(a) a procedure which allows the beneficial owner as defined in Article 5 of this Agreement to avoid the retention tax specified in Article 1 of this Agreement by expressly authorising his paying agent to report the interest payments to the competent authority of the contracting party in which the paying agent is established. Such authorisation shall cover all interest payments made to the beneficial owner by that paying agent;

(b) a procedure which ensures that retention tax shall not be levied where the beneficial owner presents to his paying agent a certificate drawn up in his name by the competent authority of the contracting party of residence for tax purposes in accordance with paragraph 2 of this Article.

(2) At the request of the beneficial owner, the competent authority of the contracting party of the country of residence for tax purposes shall issue a certificate indicating:

(i) the name, address and tax or other identification number or, failing such, the date and place of birth of the beneficial owner;

(ii) the name and address of the paying agent;

(iii) the account number of the beneficial owner or, where there is none, the identification of the security.

Such certificate shall be valid for a period not exceeding three years. It shall be issued to any beneficial owner who requests it, within two months following such request.

(3) Where paragraph (1)(a) of this Article applies, the competent authority of the Turks and Caicos Islands in which the paying agent is established shall communicate the information referred to in Article 2(1) of this Agreement to the competent authority of the Republic of Slovenia as the country of residence of the beneficial owner. Such communications shall be automatic and shall take place at least once a year, within six months following the end of the tax year established by the laws of a contracting party, for all interest payments made during that year.

Article 4**Basis of assessment for retention tax**

(1) A paying agent established in the Turks and Caicos Islands shall levy retention tax in accordance with Article 1 of this Agreement as follows –

(a) in the case of an interest payment within the meaning of Article 8(1)(a) of this Agreement: on the gross amount of interest paid or credited;

(b) in the case of an interest payment within the meaning of Article 8(1)(b) or (d) of this Agreement: on the amount of interest or income referred to in (b) or (d) of that sub-paragraph or by a levy of equivalent effect to be borne by the recipient on the full amount of the proceeds of the sale, redemption or refund;

(c) in the case of an interest payment within the meaning of Article 8(1)(c) of this Agreement: on the amount of interest referred to in that sub-paragraph;

(d) in the case of an interest payment within the meaning of Article 8(4) of this Agreement: on the amount of interest attributable to each of the members of the entity referred to in Article 7(2) of this Agreement who meet the conditions of Article 5(1) of this Agreement;

(e) where the Turks and Caicos Islands exercises the option under Article 8(5) of this Agreement: on the amount of annualised interest.

(2) Za namene točke (a) in (b) odstavka (1) tega člena se retencijski davek pobira sorazmerno dolžini obdobja, v katerem je upravičeni lastnik imel dolžniško terjatev. Kadar plačilni zastopnik na podlagi podatkov, ki jih ima na voljo, ne more ugotoviti dolžine obdobja, v katerem je upravičeni lastnik imel terjatev, šteje, da je upravičeni lastnik imel terjatev ves čas njegovega obstoja, razen če upravičeni lastnik ne predloži dokazila o datumu pridobitve terjatve.

(3) Obdavčenje z retencijskim davkom na Otokih Turks in Caicos drugi pogodbenici, katere rezident je upravičeni lastnik za davčne namene, ne preprečuje obdavčevanja dohodka v skladu z njeno nacionalno zakonodajo.

(4) V prehodnem obdobju lahko Otoki Turks in Caicos določijo, da se nosilec gospodarske dejavnosti, ki plača obresti ali zagotovi obresti za subjekt iz člena 7(2) tega sporazuma v drugi pogodbenici, šteje za plačilnega zastopnika namesto subjekta in pobira retencijski davek od teh obresti, razen če se subjekt ni uradno strinjal, da se podatki o njegovem nazivu, naslovu in skupnem znesku plačanih ali zagotovljenih obresti sporočijo v skladu z zadnjim odstavkom člena 7(2) tega sporazuma.

Člen 5

Opredelitev upravičenega lastnika

(1) V tem sporazumu "upravičeni lastnik" pomeni vsakega posameznika, ki prejme plačilo obresti ali posameznika, za katerega se zagotovi plačilo obresti, razen če predloži dokazilo, da obresti ni prejel v lastno korist ali da niso bile zagotovljene v njegovo korist. Posameznik se ne šteje za upravičenega lastnika, če:

(a) deluje kot plačilni zastopnik v smislu člena 7(1) tega sporazuma;

(b) deluje v imenu pravne osebe, subjekta, katerega dobiček se obdavčuje po splošni ureditvi za podjetniško obdavčitev, KNPVP, priznanega v skladu z Direktivo 85/611/EGS, ali enakovrednega kolektivnega naložbenega podjetja ustanovljene na Otokih Turks in Caicos, ali v imenu subjekta iz člena 7(2) tega sporazuma, pri čemer v zadnjem primeru naziv in naslov subjekta razkrije nosilcu gospodarske dejavnosti, ki izvrši plačilo obresti, ta pa te podatke sporoči pristojnemu organu države članice, v kateri je ustanovljen;

(c) deluje v imenu drugega posameznika, ki je upravičeni lastnik, in identiteto upravičenega lastnika razkrije plačilnemu zastopniku.

(2) Kadar ima plačilni zastopnik podatke, ki kažejo na to, da posameznik, ki prejme plačilo obresti ali za katerega se zagotovi plačilo obresti, ni nujno tudi upravičeni lastnik, in kadar se za navedenega posameznika ne uporablja nobeden od odstavkov (1)(a) in (1)(b) tega člena, izvede vse razumne ukrepe za ugotovitev identitete upravičenega lastnika. Če plačilni zastopnik ne more ugotoviti identitete upravičenega lastnika, zadevnega posameznika obravnava kot upravičenega lastnika.

Člen 6

Identiteta in rezidentstvo upravičenih lastnikov

(1) Vsaka pogodbenica na svojem ozemlju sprejme in zagotovi uporabo potrebnih postopkov, ki plačilnemu zastopniku omogočajo identificirati upravičene lastnike in njihovo rezidentstvo za namene tega sporazuma. Takšni postopki so v skladu z minimalnimi standardi, določenimi v odstavkih (2) in (3).

(2) Plačilni zastopnik ugotavlja identiteto upravičenega lastnika na podlagi minimalnih standardov, ki se razlikujejo glede na to, kdaj se vzpostavi razmerje med plačilnim zastopnikom in prejemnikom obresti, na naslednji način:

(2) For the purposes of sub-paragraphs (a) and (b) of paragraph (1) of this Article, the retention tax shall be deducted on a pro rata basis to the period during which the beneficial owner held the debt-claim. If the paying agent is unable to determine the period of holding on the basis of the information made available to him, the paying agent shall treat the beneficial owner as having been in possession of the debt-claim for the entire period of its existence, unless the latter provides evidence of the date of the acquisition.

(3) The imposition of retention tax by the Turks and Caicos Islands shall not preclude the other contracting party of residence for tax purposes of the beneficial owner from taxing income in accordance with its national law.

(4) During the transitional period, the Turks and Caicos Islands may provide that an economic operator paying interest to, or securing interest for, an entity referred to in Article 7(2) of this Agreement in the other contracting party shall be considered the paying agent in place of the entity and shall levy the retention tax on that interest, unless the entity has formally agreed to its name, address and the total amount of the interest paid to it or secured for it being communicated in accordance with the last paragraph of Article 7(2) of this Agreement.

Article 5

Definition of beneficial owner

(1) For the purposes of this Agreement, "beneficial owner" shall mean any individual who receives an interest payment or any individual for whom an interest payment is secured, unless such individual can provide evidence that the interest payment was not received or secured for his own benefit. An individual is not deemed to be the beneficial owner when he:

(a) acts as a paying agent within the meaning of Article 7(1) of this Agreement;

(b) acts on behalf of a legal person, an entity which is taxed on its profits under the general arrangements for business taxation, an UCITS authorised in accordance with Directive 85/611/EEC or an equivalent undertaking for collective investment established in the Turks and Caicos Islands, or an entity referred to in Article 7(2) of this Agreement and, in the last mentioned case, discloses the name and address of that entity to the economic operator making the interest payment and the latter communicates such information to the competent authority of its contracting party of establishment;

(c) acts on behalf of another individual who is the beneficial owner and discloses to the paying agent the identity of that beneficial owner.

(2) Where a paying agent has information suggesting that the individual who receives an interest payment or for whom an interest payment is secured may not be the beneficial owner, and where neither paragraph (1)(a) nor (1)(b) of this Article applies, it shall take reasonable steps to establish the identity of the beneficial owner. If the paying agent is unable to identify the beneficial owner, it shall treat the individual in question as the beneficial owner.

Article 6

Identity and residence of beneficial owners

(1) Each party shall, within its territory, adopt and ensure the application of the procedures necessary to allow the paying agent to identify the beneficial owners and their residence for the purposes of this Agreement. Such procedures shall comply with the minimum standards established in paragraphs (2) and (3).

(2) The paying agent shall establish the identity of the beneficial owner on the basis of minimum standards which vary according to when relations between the paying agent and the recipient of the interest are entered into, as follows:

(a) pri pogodbenih razmerjih, ki so bila sklenjena pred 1. januarjem 2004, plačilni zastopnik ugotavlja identiteto upravičenega lastnika, ki jo sestavljata njegovo ime in naslov, iz podatkov, ki jih ima na voljo, zlasti v skladu z veljavnimi predpisi države, v kateri je ustanovljen ter v skladu z Direktivo Sveta 91/308/EGS z dne 10. junija 1991 v primeru Republike Slovenije ali v skladu z ustreznimi določbami zakonodaje Otokov Turks in Caicos o preprečevanju uporabe finančnega sistema za pranje denarja v primeru Otokov Turks in Caicos;

(b) pri pogodbenih razmerjih, ki so bila sklenjena, ali pri transakcijah, ki so bile opravljene brez pogodbenega razmerja na dan 1. januarja 2004 ali po njem, plačilni zastopnik ugotavlja identiteto upravičenega lastnika, ki jo sestavljajo njegovo ime, naslov in morebitna davčna identifikacijska številka, ki mu jo je dodelila država članica, katere rezident je za davčne namene. Ti podatki se ugotavljajo na podlagi potnega lista ali uradne osebne izkaznice, ki jo predloži upravičeni lastnik. Če v potnem listu ali na uradni osebni izkaznici ni naslova, se ta ugotavlja na podlagi katerega koli drugega dokazila o identiteti, ki ga predloži upravičeni lastnik. Če na potnem listu, na uradni osebni izkaznici ali na katerem koli drugem dokazilu o identiteti, po možnosti vključno s potrdilom o rezidentstvu za davčne namene, ki ga predloži upravičeni lastnik, davčna identifikacijska številka ni navedena, se identiteta dopolni z datumom in krajem rojstva upravičenega lastnika, ki se ugotovi iz potnega lista ali uradne osebne izkaznice.

(3) Plačilni zastopnik ugotavlja rezidentstvo upravičenega lastnika na podlagi minimalnih standardov, ki se razlikujejo glede na to, kdaj se vzpostavi razmerje med plačilnim zastopnikom in prejemnikom obresti. Ob upoštevanju spodaj navedenih pogojev se šteje, da je rezidentstvo v državi, v kateri ima upravičeni lastnik stalni naslov:

(a) pri pogodbenih razmerjih, ki so bila sklenjena pred 1. januarjem 2004, plačilni zastopnik ugotavlja rezidentstvo upravičenega lastnika iz podatkov, ki jih ima na voljo, zlasti v skladu z veljavnimi predpisi države, v kateri je ustanovljen, in z Direktivo 91/308/EGS v primeru Republike Slovenije ali v skladu z ustreznimi določbami zakonodaje Otokov Turks in Caicos o preprečevanju uporabe finančnega sistema za pranje denarja v primeru Otokov Turks in Caicos;

(b) pri pogodbenih razmerjih, ki so bila sklenjena, ali pri transakcijah, ki so bile opravljene brez pogodbenega razmerja, na dan 1. januarja 2004 ali po njem, plačilni zastopnik ugotavlja rezidentstvo upravičenega lastnika na podlagi naslova, navedenega v potnem listu, na uradni osebni izkaznici ali, po potrebi, na podlagi drugega dokumentarnega dokazila o identiteti, ki ga predloži upravičeni lastnik, in skladno z naslednjim postopkom: pri posameznikih, ki predložijo potni list ali uradno osebno izkaznico, ki jo je izdala država članica, in ki izjavijo, da so rezidenti tretje države, se rezidentstvo ugotavlja na podlagi potrdila o davčnem rezidentstvu, ki ga izda pristojni organ tretje države, za katero posameznik trdi, da je njen rezident. Če posameznik takšnega potrdila ne predloži, se za državo rezidentstva šteje država članica, ki je izdala potni list ali drug uradni osebni dokument.

Člen 7

Opredelitev plačilnega zastopnika

(1) V tem sporazumu "plačilni zastopnik" pomeni vsakega nosilca gospodarske dejavnosti, ki plača ali zagotovi plačilo obresti v neposredno korist upravičenega lastnika, bodisi da je nosilec dolžnik terjatve, za katero se plačajo obresti, ali nosilec, ki po nalogu dolžnika ali upravičenega lastnika plača ali zagotovi plačilo obresti.

(a) for contractual relations entered into before the 1st January 2004, the paying agent shall establish the identity of the beneficial owner, consisting of his name and address, by using the information at its disposal, in particular pursuant to the regulations in force in its country of establishment and to Council Directive 91/308/EEC of the 10th June, 1991 in the case of the Republic of Slovenia or in the case of the Turks and Caicos Islands pursuant to the relevant provisions of Turks and Caicos Islands' laws and regulations on prevention of the use of the financial system for the purpose of money laundering;

(b) for contractual relations entered into, or transactions carried out in the absence of contractual relations, on or after the 1st January, 2004 the paying agent shall establish the identity of the beneficial owner, consisting of the name, address and, if there is one, the tax identification number allocated by the Member State of residence for tax purposes. These details should be established on the basis of the passport or of the official identity card presented by the beneficial owner. If it does not appear on that passport or official identity card, the address shall be established on the basis of any other documentary proof of identity presented by the beneficial owner. If the tax identification number is not mentioned on the passport, on the official identity card or any other documentary proof of identity, including, possibly the certificate of residence for tax purposes, presented by the beneficial owner, the identity shall be supplemented by a reference to the latter's date and place of birth established on the basis of his passport or official identification card.

(3) The paying agent shall establish the residence of the beneficial owner on the basis of minimum standards which vary according to when relations between the paying agent and the recipient of the interest are entered into. Subject to the conditions set out below, residence shall be considered to be situated in the country where the beneficial owner has his permanent address:

(a) for contractual relations entered into before 1st January, 2004 the paying agent shall establish the residence of the beneficial owner by using the information at its disposal, in particular pursuant to the regulations in force in its country of establishment and to Directive 91/308/EEC in the case of the Republic of Slovenia or in the case of the Turks and Caicos Islands pursuant to the relevant provisions of Turks and Caicos Islands' laws and regulations on prevention of the use of the financial system for the purpose of money laundering;

(b) for contractual relations entered into, or transactions carried out in the absence of contractual relations, on or after the 1st January, 2004, the paying agents shall establish the residence of the beneficial owner on the basis of the address mentioned on the passport, on the official identity card or, if necessary, on the basis of any documentary proof of identity presented by the beneficial owner and according to the following procedure: for individuals presenting a passport or official identity card issued by a Member State who declare themselves to be resident in a third country, residence shall be established by means of a tax residence certificate issued by the competent authority of the third country in which the individual claims to be resident. Failing the presentation of such a certificate, the Member State which issued the passport or other official identity document shall be considered to be the country of residence.

Article 7

Definition of paying agent

(1) For the purposes of this Agreement, 'paying agent' means any economic operator who pays interest to or secures the payment of interest for the immediate benefit of the beneficial owner, whether the operator is the debtor of the debt claim which produces the interest or the operator charged by the debtor or the beneficial owner with paying interest or securing the payment of interest.

(2) Vsak subjekt, ki je ustanovljen v pogodbenici, kateremu se plačajo obresti ali zagotovi plačilo obresti v korist upravičenega lastnika, se ob takem plačilu ali ob zagotovitvi takega plačila šteje za plačilnega zastopnika. Ta določba se ne uporablja, če nosilec gospodarske dejavnosti na podlagi uradnih dokazil, ki jih ta subjekt predloži, utemeljeno domneva, da:

(a) je subjekt pravna oseba, z izjemo pravnih oseb iz odstavka (5) tega člena; ali

(b) so dobički subjekta obdavčeni po splošni ureditvi za podjetniško obdavčitev; ali

(c) je subjekt KNPVP, priznan v skladu z Direktivo 85/611/EGS Sveta ali enakovreden kolektivni naložbeni podjetjem, ustanovljen na Otokih Turks in Caicos.

Nosilec gospodarske dejavnosti, ki plača ali zagotovi plačilo obresti takšnemu subjektu, ki je ustanovljen v drugi pogodbenici, ki se po tem odstavku šteje za plačilnega zastopnika, sporoči naziv in naslov subjekta ter skupni znesek subjektu plačanih ali zagotovljenih obresti pristojnemu organu pogodbenice, v kateri je ustanovljen, ta pa te podatke pošlje pristojnemu organu pogodbenice, v kateri je subjekt ustanovljen.

(3) Vendar ima subjekt iz odstavka (2) tega člena možnost, da se ga za namene tega sporazuma obravnava kot KNPVP ali enakovreden podjetjem iz odstavka (2)(c). To možnost lahko subjekt izkoristi tako, da nosilcu gospodarske dejavnosti predloži potrdilo, ki ga izda pogodbenica, v kateri je subjekt ustanovljen. Pogodbenica določi podrobna pravila glede te možnosti za subjekte, ki so ustanovljeni na njenem ozemlju.

(4) Kadar sta nosilec gospodarske dejavnosti in subjekt iz odstavka (2) tega člena ustanovljena v isti pogodbenici, ta pogodbenica sprejme potrebne ukrepe, s katerimi zagotovi, da subjekt izpolnjuje vsa določila tega sporazuma, kadar deluje kot plačilni zastopnik.

(5) Pravne osebe, izvzete iz odstavka (2)(a) tega člena so:

(a) na Finskem: avoin yhtiö (Ay) in kommandiittiyhtiö (Ky)/öppet bolag in kommanditbolag;

(b) na Švedskem: handelsbolag (HB) in kommanditbolag (KB).

Člen 8

Opredelevitev plačila obresti

(1) Za namene tega sporazuma "plačilo obresti" pomeni:

(a) obresti, ki se plačajo ali pripišejo na račun in se nanašajo na dolžniške terjatve vseh vrst ne glede na to, ali so zavarovane s hipoteko, in ne glede na to, ali imajo pravico do udeležbe v dolžnikovem dobičku, in še posebej dohodek od državnih vrednostnih papirjev ter dohodek iz obveznic ali zadolžnic, vključno s premijami in nagradami od takih vrednostnih papirjev, obveznic ali zadolžnic, pri čemer so izključene obresti od posojil med fizičnimi osebami, ki ne nastopajo v teku svojega poslovanja; kazni zaradi zamude pri plačilu se ne štejejo za plačilo obresti;

(b) obračunane ali h glavnici pripisane obresti pri prodaji, povračilu ali odkupu dolžniških terjatev iz (a);

(c) dohodek, ki bodisi neposredno ali posredno preko subjekta iz člena 7(2) tega sporazuma izvira iz plačila obresti in ki ga razdelijo:

(i) KNPVP, priznan v skladu z ES Direktivo 85/611/EGS Sveta;

(ii) enakovreden kolektivni naložbeni podjetjem, ustanovljen na Otokih Turks in Caicos;

(iii) subjekti, ki izpolnjujejo pogoje za možnost iz člena 7(3) tega sporazuma; ali

(iv) kolektivni naložbeni podjetjem, ustanovljen zunaj ozemlja, na katerega se nanaša Pogodba o ustanovitvi Evropske skupnosti na podlagi člena 229 te pogodbe in zunaj Otokov Turks in Caicos;

(2) Any entity established in a contracting party to which interest is paid or for which interest is secured for the benefit of the beneficial owner shall also be considered a paying agent upon such payment or securing of such payment. This provision shall not apply if the economic operator has reason to believe, on the basis of official evidence produced by that entity that:

(a) it is a legal person with the exception of those legal persons referred to in paragraph 5 of this Article; or

(b) its profits are taxed under the general arrangements for business taxation; or

(c) it is an UCITS recognised in accordance with Directive 85/611/EEC of the Council or an equivalent undertaking for collective investment established in the Turks and Caicos Islands.

An economic operator paying interest to, or securing interest for, such an entity established in the other contracting party which is considered a paying agent under this paragraph shall communicate the name and address of the entity and the total amount of interest paid to, or secured for, the entity to the competent authority of its contracting party of establishment, which shall pass this information on to the competent authority of the contracting party where the entity is established.

(3) The entity referred to in paragraph (2) of this Article shall, however, have the option of being treated for the purposes of this Agreement as an UCITS or equivalent undertaking as referred to in sub-paragraph (c) of paragraph (2). The exercise of this option shall require a certificate to be issued by the contracting party in which the entity is established and presented to the economic operator by that entity. A contracting party shall lay down the detailed rules for this option for entities established in their territory.

(4) Where the economic operator and the entity referred to in paragraph (2) of this Article are established in the same contracting party, that contracting party shall take the necessary measures to ensure that the entity complies with the provisions of this Agreement when it acts as a paying agent.

(5) The legal persons exempted from sub-paragraph (a) of paragraph (2) of this Article are

(a) in Finland: avoin yhtiö (Ay) and kommandiittiyhtiö (Ky)/öppet bolag and kommanditbolag;

(b) in Sweden: handelsbolag (HB) and kommanditbolag (KB).

Article 8

Definition of interest payment

(1) For the purposes of this Agreement "interest payment" shall mean:

(a) interest paid, or credited to an account, relating to 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, but excluding interest from loans between private individuals not acting in the course of their business. Penalty charges for late payment shall not be regarded as interest payment;

(b) interest accrued or capitalised at the sale, refund or redemption of the debt claims referred to in (a);

(c) income deriving from interest payments either directly or through an entity referred to in Article 7(2) of this Agreement, distributed by –

(i) an UCITS authorised in accordance with EC Directive 85/611/EEC of the Council;

(ii) an equivalent undertaking for collective investment established in the Turks and Caicos Islands;

(iii) entities which qualify for the option under Article 7(3) of this Agreement; or

(iv) undertakings for collective investment established outside the territory to which the Treaty establishing the European Community applies by virtue of Article 299 thereof and outside the Turks and Caicos Islands.

(d) dohodek, dosežen s prodajo, povračilom ali odkupom delnic ali enot v naslednjih podjetjih in subjektih, če ti neposredno ali posredno prek drugih kolektivnih naložbenih podjetij ali subjektov, ki so navedeni spodaj, naložijo več kot 40% svojih sredstev v dolžniške terjatve iz (a):

- (i) KNPVP, priznan v skladu z Direktivo 85/611/EGS; ali
- (ii) enakovreden kolektivni naložbeni podjem, ustanovljen na Otokih Turks in Caicos;
- (iii) subjekti, ki izpolnjujejo pogoje za možnost iz člena 7(3) tega sporazuma; ali
- (iv) kolektivni naložbeni podjetji, ustanovljeni zunaj ozemlja, za katerega velja Pogodba o ustanovitvi Evropske skupnosti na podlagi njenega člena 299 in zunaj Otokov Turks in Caicos.

Pogodbenici pa imata možnost, da v opredelitev obresti vključita dohodek iz odstavka (1)(d) tega člena samo v višini dobičkov, ki neposredno ali posredno izvirajo iz plačil obresti v smislu odstavkov (1)(a) in (b) tega člena.

(2) Glede odstavkov (1)(c) in (d) tega člena, kadar plačilni zastopnik nima podatkov o deležu dohodka, ki izvira iz plačil obresti, se celoten znesek dohodka šteje za plačilo obresti.

(3) Glede odstavka (1)(d) tega člena, kadar plačilni zastopnik nima podatkov o odstotku sredstev, ki so bila naložena v dolžniške terjatve ali v delnice ali enote, kot določa navedeni odstavek, se šteje, da ta odstotek presega 40%. Kadar plačilni zastopnik ne more določiti zneska dohodka upravičenega lastnika, se šteje, da je dohodek enak prihodku od prodaje, povračila ali odkupa delnic ali enot.

(4) Kadar se obresti, kot jih opredeljuje odstavek (1) tega člena, plačajo ali pripišejo na račun subjekta iz člena 7(2) tega sporazuma, pri čemer ta subjekt ne izpolnjuje pogojev za možnost po členu 7(3) tega sporazuma, se take obresti štejejo za plačilo obresti takega subjekta.

(5) Glede odstavkov (1)(b) in (d) tega člena ima pogodbenica možnost, da od plačilnih zastopnikov na svojem ozemlju zahteva obračun obresti v obdobju, ki ne sme presegati eno leto, ter da tako obračunane obresti obravnavajo kot plačilo obresti, četudi v tem obdobju ne pride do prodaje, odkupa ali povračila.

(6) Z odstopanjem od odstavkov (1)(c) in (d) tega člena ima pogodbenica možnost, da iz opredelitve plačil obresti izključijo dohodek iz navedenih določb od podjetij ali subjektov, ki so ustanovljeni na njenem ozemlju, če naložbe v dolžniške terjatve iz odstavka (1)(a) tega člena takšnih subjektov ne presegajo 15% njihovih sredstev. Prav tako ima pogodbenica možnost, da z odstopanjem od odstavka (4) tega člena iz opredelitve plačil obresti iz odstavka (1) tega člena izključi obresti, ki se plačajo ali pripišejo na račun subjekta iz člena 7(2) tega sporazuma, ki ne izpolnjuje pogojev za možnost iz člena 7(3) tega sporazuma in je ustanovljen na njenem ozemlju, če naložbe takega subjekta v dolžniške terjatve iz odstavka (1)(a) tega člena ne presegajo 15% njegovih sredstev.

Če pogodbenica uporabi takšno možnost, je to zavezujoče za drugo pogodbenico.

(7) Od 1. januarja 2011 bo odstotek iz odstavka (1)(d) tega člena in odstavka (3) tega člena znašal 25%.

(8) Odstotki iz odstavka (1)(d) tega člena in odstavka (6) tega člena se določajo glede na naložbeno politiko kot jo določajo pravila sklada ali ustanovna listina zadevnih podjetij ali subjektov, ali, če teh ni, glede na dejansko sestavo sredstev zadevnih podjetij ali subjektov.

(d) income realised upon the sale, refund or redemption of shares or units in the following undertakings and entities, if they invest directly or indirectly, via other undertakings for collective investment or entities referred to below, more than 40% of their assets in debt claims as referred to in (a):

- (i) an UCITS authorised in accordance with Directive 85/611/EEC;
- (ii) an equivalent undertaking for collective investment established in the Turks and Caicos Islands.
- (iii) entities which qualify for the option under Article 7(3) of this Agreement; or
- (iv) undertakings for collective investment established outside the territory to which the Treaty establishing the European Community applies by virtue of Article 299 thereof and outside the Turks and Caicos Islands.

However, the contracting parties shall have the option of including income mentioned under paragraph (1)(d) of this Article in the definition of interest only to the extent that such income corresponds to gains directly or indirectly deriving from interest payments within the meaning of paragraphs (1)(a) and (b) of this Article.

(2) As regards paragraphs (1)(c) and (d) of this Article, when a paying agent has no information concerning the proportion of the income which derives from interest payments, the total amount of the income shall be considered an interest payment.

(3) As regards paragraph (1)(d) of this Article, when a paying agent has no information concerning the percentage of the assets invested in debt claims or in shares or units as defined in that paragraph, that percentage shall be considered to be above 40%. Where he cannot determine the amount of income realised by the beneficial owner, the income shall be deemed to correspond to the proceeds of the sale, refund or redemption of the shares or units.

(4) When interest, as defined in paragraph (1) of this Article, is paid to or credited to an account held by an entity referred to in Article 7(2) of this Agreement, such entity not having qualified for the option under Article 7(3) of this Agreement, such interest shall be considered an interest payment by such entity.

(5) As regards paragraphs (1)(b) and (d) of this Article, a contracting party shall have the option of requiring paying agents in its territory to annualise the interest over a period of time which may not exceed one year, and treating such annualised interest as an interest payment even if no sale, redemption or refund occurs during that period.

(6) By way of derogation from paragraphs (1)(c) and (d) of this Article, a contracting party shall have the option of excluding from the definition of interest payment any income referred to in those provisions from undertakings or entities established within its territory where the investment in debt claims referred to in paragraph (1)(a) of this Article of such entities has not exceeded 15% of their assets. Likewise, by way of derogation from paragraph (4) of this Article, a contracting party shall have the option of excluding from the definition of interest payment in paragraph (1) of this Article interest paid or credited to an account of an entity referred to in Article 7(2) of this Agreement which has not qualified for the option under Article 7(3) of this Agreement and is established within its territory, where the investment of such an entity in debt claims referred to in paragraph (1)(a) of this Article has not exceeded 15% of its assets.

The exercise of such option by one contracting party shall be binding on the other contracting party.

(7) The percentage referred to in paragraph (1)(d) of this Article and paragraph (3) of this Article shall, from 1 January 2011, be 25%.

(8) The percentages referred to in paragraph (1)(d) of this Article and in paragraph (6) of this Article shall be determined by reference to the investment policy as laid down in the fund rules or instruments of incorporation of the undertakings or entities concerned or, failing which, by reference to the actual composition of the assets of the undertakings or entities concerned.

Člen 9**Delitev prihodkov iz retencijskega davka**

(1) Otoki Turks in Caicos zadržijo 25% retencijskega davka, odbitega po določilih tega sporazuma, preostalih 75% prihodkov pa prenesejo na drugo pogodbenico.

(2) Otoki Turks in Caicos, ki pobirajo retencijski davek v skladu s členom 4(4) tega sporazuma, zadržijo 25% prihodkov in prenesejo 75% Republiki Sloveniji, sorazmerno s prenosi, izvedenimi v skladu z odstavkom (1) tega člena.

(3) Taki prenosi se izvršijo za vsako leto v enem obroku, najkasneje v obdobju šestih mesecev po zaključku davčnega leta, določenega z zakoni Otokov Turks in Caicos.

(4) Otoki Turks in Caicos pri pobiranju retencijskega davka sprejmejo potrebne ukrepe, s katerimi zagotovijo pravilno delovanje sistema delitve prihodkov.

Člen 10**Odprava dvojnega obdavčevanja**

(1) Pogodbenica, katere rezident je upravičeni lastnik za davčne namene, zagotovi odpravo vsakršnega dvojnega obdavčevanja, ki bi lahko bilo posledica uvedbe retencijskega davka iz tega sporazuma s strani Otokov Turks in Caicos, v skladu z naslednjimi določbami:

(i) če je bil od obresti, ki jih je prejel upravičeni lastnik, odtegnjen retencijski davek na Otokih Turks in Caicos, mu druga pogodbenica v skladu s svojo nacionalno zakonodajo prizna davčni odbitek v znesku, enakem višini odtegnjenega davka. Kadar ta znesek presega znesek davčne obveznosti v skladu z njeno nacionalno zakonodajo, druga pogodbenica upravičenemu lastniku povrne presežni znesek odtegnjenega davka;

(ii) če je bil od obresti, ki jih je prejel upravičeni lastnik, poleg retencijskega davka iz člena 4 tega sporazuma, odtegnjen kakršen koli drug davčni odtegljaj/retencijski davek, in pogodbenica, v kateri je upravičeni lastnik rezident za davčne namene, v skladu s svojo nacionalno zakonodajo ali konvencijami o dvojnem obdavčevanju zagotavlja davčni odbitek za takšen davčni odtegljaj/retencijski davek, se takšen davčni odtegljaj/retencijski davek odbije pred uporabo postopka iz pododstavka (i) tega člena.

(2) Pogodbenica, katere rezident je upravičeni lastnik za davčne namene, lahko mehanizem davčnega odbitka iz odstavka (1) tega člena nadomesti z vračilom retencijskega davka iz člena 1 tega sporazuma.

Člen 11**Prehodne določbe o prenosljivih dolžniških vrednostnih papirjih**

(1) V prehodnem obdobju iz člena 14 tega sporazuma, vendar najpozneje do 31. decembra 2010, se domače in mednarodne obveznice in drugi prenosljivi dolžniški vrednostni papirji, ki so bili prvič izdani pred 1. marcem 2001 ali za katere so pristojni organi v smislu Direktive Sveta 80/390/EGS ali odgovorni organi v tretjih državah odobrili prvotne prospekte za izdajo pred tem datumom, ne štejejo za dolžniške terjatve v smislu člena 8(1)(a) tega sporazuma, pod pogojem, da od vključno 1. marca 2002 naprej ni bilo nadaljnjih izdaj takšnih prenosljivih dolžniških vrednostnih papirjev. Če pa bi se prehodno obdobje nadaljevalo tudi po 31. decembru 2010, se določbe tega člena še naprej uporabljajo samo za takšne prenosljive dolžniške vrednostne papirje:

– ki vsebujejo klavzuli o obrutnju in predčasem odkupu ter

– kadar ima plačilni zastopnik, ustanovljen v pogodbenici, ki uporablja retencijski davek in ta plačilni zastopnik plača ali zagotovi plačilo obresti v neposredno korist upravičenega lastnika, ki je rezident druge pogodbenice.

Article 9**Retention tax Revenue sharing**

(1) The Turks and Caicos Islands shall retain 25% of the retention tax deducted under this Agreement and transfer the remaining 75% of the revenue to the other contracting party.

(2) The Turks and Caicos Islands levying retention tax in accordance with Article 4(4) of this Agreement shall retain 25% of the revenue and transfer 75% to the Republic of Slovenia proportionate to the transfers carried out pursuant to paragraph (1) of this Article.

(3) Such transfers shall take place for each year in one instalment at the latest within a period of six months following the end of the tax year established by the laws of the Turks and Caicos Islands.

(4) The Turks and Caicos Islands levying retention tax shall take the necessary measures to ensure the proper functioning of the revenue sharing system.

Article 10**Elimination of double taxation**

(1) A contracting party in which the beneficial owner is resident for tax purposes shall ensure the elimination of any double taxation which might result from the imposition by the Turks and Caicos Islands of the retention tax to which this Agreement refers in accordance with the following provisions –

(i) if interest received by a beneficial owner has been subject to retention tax in the Turks and Caicos Islands, the other contracting party shall grant a tax credit equal to the amount of the tax retained in accordance with its national law. Where this amount exceeds the amount of tax due in accordance with its national law, the other contracting party shall repay the excess amount of tax retained to the beneficial owner;

(ii) if, in addition to the retention tax referred to in Article 4 of this Agreement, interest received by a beneficial owner has been subject to any other type of withholding/retention tax and the contracting party of residence for tax purposes grants a tax credit for such withholding/retention tax in accordance with its national law or double taxation conventions, such other withholding/retention tax shall be credited before the procedure in sub-paragraph (i) of this Article is applied.

(2) The contracting party which is the country of residence for tax purposes of the beneficial owner may replace the tax credit mechanism referred to in paragraph (1) of this Article by a refund of the retention tax referred to in Article 1 of this Agreement.

Article 11**Transitional provisions for negotiable debt securities**

(1) During the transitional period referred to in Article 14 of this Agreement, but until 31 December 2010 at the latest, domestic and international bonds and other negotiable debt securities which have been first issued before the 1 March 2001 or for which the original issuing prospectuses have been approved before that date by the competent authorities within the meaning of Council Directive 80/390/EEC or by the responsible authorities in third countries shall not be considered as debt claims within the meaning of Article 8(1)(a) of this Agreement, provided that no further issues of such negotiable debt securities are made on or after 1 March 2002. However, should the transitional period continue beyond 31 December 2010, the provisions of this Article shall only continue to apply in respect of such negotiable debt securities:

– which contain gross up and early redemption clauses and;

– where the paying agent is established in a contracting party applying retention tax and that paying agent pays interest to, or secures the payment of interest for the immediate benefit of a beneficial owner resident in the other contracting party.

Kadar je prišlo do nadaljnje izdaje prej omenjenega prenosljivega dolžniškega vrednostnega papirja, ki ga je izdala država ali z njo povezan subjekt, ki deluje kot organ oblasti ali katerega vloga je priznana z mednarodno pogodbo, kot je opredeljena v prilogi k temu sporazumu, na dan 1. marca 2002 ali po njem, se celotna izdaja takšnega vrednostnega papirja, ki je sestavljena iz prvotne izdaje in vseh naslednjih izdaj, šteje za dolžniško terjatev v smislu člena 8(1)(a) tega sporazuma.

Kadar je prišlo do nadaljnje izdaje prej omenjenega prenosljivega dolžniškega vrednostnega papirja, ki ga je izdal kateri koli drug izdajatelj, ki ni zajet v drugem pododstavku, na dan 1. marca 2002 ali po njem, se takšna nadaljnja izdaja šteje za dolžniško terjatev v smislu člena 8(1)(a) tega sporazuma.

(2) Nobena določba tega člena pogodbenicam ne preprečuje obdavčevanja dohodka od prenosljivih dolžniških vrednostnih papirjev iz odstavka (1) v skladu s svojo nacionalno zakonodajo.

Člen 12

Postopek medsebojnega dogovora

Kadar se med pogodbenicama pojavijo težave ali nejasnosti glede izvajanja ali tolmačenja tega sporazuma, si pogodbenici po svojih najboljših močeh prizadevata rešiti zadevo z medsebojnim dogovorom.

Člen 13

Zaupnost

(1) Vse informacije, ki jih pristojni organi pogodbenice posredujejo in prejmejo, se obravnavajo kot zaupne. Načelo zaupnosti je bistveno za pravilno izvajanje in stalnost tega sporazuma.

(2) Informacije, ki jih prejmejo pristojni organi pogodbenice, se brez predhodnega pisnega soglasja druge pogodbenice ne smejo uporabiti za noben drug namen razen neposrednega obdavčevanja.

(3) Prejete informacije se lahko razkrijejo le osebam ali organom oblasti, ki se ukvarjajo z neposrednim obdavčevanjem; te osebe ali organi oblasti jih lahko uporabijo le v ta namen ali v namen pregleda nad delovanjem, vključno z reševanjem pritožb. V te namene se informacije lahko razkrijejo v sodnih postopkih ali pri sodnih odločitvah.

(4) Kadar pristojni organ pogodbenice meni, da so informacije, ki jih je prejel od pristojnega organa druge pogodbenice, uporabne za pristojni organ druge države članice, jih temu pristojnemu organu lahko posreduje ob dogovoru s pristojnim organom, ki je informacije priskrbel.

Člen 14

Prehodno obdobje

Ob koncu prehodnega obdobja iz člena 10(2) direktive bodo Otoki Turks in Caicos prenehali uporabljati retencijski davek in delitev prihodkov, kot določa ta sporazum, in začeli za drugo pogodbenico uporabljati določbe o avtomatični izmenjavi podatkov na enak način, kot je določeno v poglavju II Direktive. Če se v prehodnem obdobju Otoki Turks in Caicos odločijo, da bodo začeli uporabljati določbe o avtomatični izmenjavi podatkov na enak način, kot je določeno v poglavju II Direktive, bodo prenehali uporabljati davčni odtegljaj/retencijski davek in delitev prihodkov iz člena 9 tega sporazuma.

If a further issue is made on or after 1 March 2002 of an aforementioned negotiable debt security issued by a Government or a related entity acting as a public authority or whose role is recognised by an international treaty, as defined in the Annex to this Agreement, the entire issue of such security, consisting of the original issue and any further issue, shall be considered a debt claim within the meaning of Article 8(1)(a) of this Agreement.

If a further issue is made on or after 1 March 2002 of an aforementioned negotiable debt security issued by any other issuer not covered by the second sub-paragraph, such further issue shall be considered a debt claim within the meaning of Article 8(1)(a) of this Agreement.

(2) Nothing in this Article shall prevent the contracting parties from taxing the income from the negotiable debt securities referred to in paragraph (1) in accordance with their national laws.

Article 12

Mutual agreement procedure

Where difficulties or doubts arise between the parties regarding the implementation or interpretation of this Agreement, the contracting parties shall use their best endeavours to resolve the matter by mutual agreement.

Article 13

Confidentiality

(1) All information provided and received by the competent authority of a contracting party shall be kept confidential. The principle of confidentiality is essential to the proper implementation and permanence of this Agreement.

(2) Information provided to the competent authority of a contracting party may not be used for any purpose other than for the purposes of direct taxation without the prior written consent of the other contracting party.

(3) Information provided shall be disclosed only to persons or authorities concerned with the purposes of direct taxation, and used by such persons or authorities only for such purposes or for oversight purposes, including the determination of any appeal. For these purposes, information may be disclosed in public court proceedings or in judicial proceedings.

(4) Where a competent authority of a contracting party considers that information which it has received from the competent authority of the other contracting party is likely to be useful to the competent authority of another Member State, it may transmit it to the latter competent authority with the agreement of the competent authority which supplied the information.

Article 14

Transitional Period

At the end of the transitional period as defined in Article 10(2) of the Directive, the Turks and Caicos Islands shall cease to apply the retention tax and revenue sharing provided for in this Agreement and shall apply in respect of the other contracting party the automatic exchange of information provisions in the same manner as is provided for in Chapter II of the Directive. If during the transitional period the Turks and Caicos Islands elects to apply the automatic exchange of information provisions in the same manner as is provided for in Chapter II of the Directive, it shall no longer apply the withholding/retention tax and the revenue sharing provided for in Article 9 of this Agreement.

Člen 15**Začetek veljavnosti**

(1) Ta sporazum začne veljati trideset dni po datumu prejema poznejšega od pisnih obvestil, s katerima sta vladi uradno obvestili druga drugo, da so formalnosti, predvidene v njihovih ustavah, zaključene, njegove določbe pa se uporabljajo od datuma, ko se prične uporabljati Direktiva skladno z odstavkoma 2 in 3 člena 17 Direktive.

(2) Člen 2 tega sporazuma ne velja v Republiki Sloveniji, če na Otokih Turks in Caicos ni neposrednega obdavčevanja.

Člen 16**Prenehanje veljavnosti**

(1) Ta sporazum velja, dokler ga ne odpove ena od pogodbenic.

(2) Vsaka pogodbenica lahko odpove ta sporazum tako, da s pisnim obvestilom o odpovedi uradno obvesti drugo pogodbenico, takšno pisno obvestilo naj opredeljuje okoliščine, ki so pripeljale do odpovedi. V takem primeru ta sporazum preneha veljati 12 mesecev po predložitvi uradnega obvestila.

Člen 17**Uporaba in ustavitev uporabe**

(1) Ta sporazum se lahko uporablja pod pogojem, da vse države članice Evropske unije, Združene države Amerike, Švica, Andora, Lihtenštajn, Monako in San Marino in vsa odvisna in pridružena ozemlja držav članic Evropske skupnosti sprejmejo in izvajajo ukrepe, ki so skladni ali enaki ukrepom v Direktivi ali v tem sporazumu in predvidevajo enake datume začetka izvajanja.

(2) V primeru, da se direktiva začasno ali stalno ne more več uporabljati v skladu s pravom Evropske skupnosti ali v primeru, da država članica ustavi uporabo svojih izvedbenih predpisov, lahko katera koli pogodbenica, ob upoštevanju postopka medsebojnega dogovora iz člena 12 tega sporazuma, z uradnim obvestilom s takojšnjim učinkom drugi pogodbenici ustavi uporabo tega sporazuma ali delov tega sporazuma in v takem uradnem obvestilu opredeli okoliščine, ki so pripeljale do takega obvestila. Sporazum se ponovno uporablja takoj, ko so odpravljene okoliščine, ki so pripeljale do ustavitve njegove uporabe.

(3) V primeru, da ena od tretjih držav ali ozemelj iz poglavja (1) preneha uporabljati ukrepe iz omenjenega odstavka, lahko katera koli pogodbenica, ob upoštevanju postopka medsebojnega dogovora iz člena 12 tega sporazuma, z uradnim obvestilom drugi pogodbenici odloži uporabo tega sporazuma in v takem uradnem obvestilu opredeli okoliščine, ki so pripeljale do takega obvestila. Odložitev uporabe se ne začne izvajati pred potekom dveh mesecev od takega uradnega obvestila. Uporaba sporazuma se nadaljuje takoj, ko zadevna tretja država ali ozemlje obnovi uporabo ukrepov.

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

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

Za Vlado Otokov Turks in Caicos
James Poston l.r.

Za Vlado Republike Slovenije
Dušan Mramor l.r.

Article 15**Entry into force**

(1) This Agreement shall enter into force on the thirtieth day after the latter of the dates on which the respective Governments have notified each other in writing that the formalities constitutionally required have been complied with, and its provisions shall have effect from the date from which the Directive is applicable according to paragraphs 2 and 3 of Article 17 of the Directive.

(2) Article 2 of this Agreement shall not have effect in the Republic of Slovenia in the absence of direct taxation in the Turks and Caicos Islands.

Article 16**Termination**

(1) This Agreement shall remain in force until terminated by either contracting party.

(2) Either contracting party may terminate this Agreement by giving notice of termination in writing to the other contracting party, such notice to specify the circumstances leading to the giving of such notice. In such a case, this Agreement shall cease to have effect 12 months after the serving of notice.

Article 17**Application and suspension of application**

(1) The application of this Agreement shall be conditional on the adoption and implementation by all the Member States of the European Union, by the United States of America, Switzerland, Andorra, Liechtenstein, Monaco and San Marino, and by all the relevant dependent and associated territories of the Member States of the European Community, respectively, of measures which conform with or are equivalent to those contained in the Directive or in this Agreement, and providing for the same dates of implementation.

(2) Subject to the mutual agreement procedure provided for in Article 12 of this Agreement, the application of this Agreement or parts thereof may be suspended by either contracting party with immediate effect through notification to the other specifying the circumstances leading to such notification should the Directive cease to be applicable either temporarily or permanently in accordance with European Community law or in the event that a Member State should suspend the application of its implementing legislation. Application of the Agreement shall resume as soon as the circumstances leading to the suspension no longer apply.

(3) Subject to the mutual agreement procedure provided for in Article 12 of this Agreement, either contracting party may suspend the application of this Agreement through notification to the other specifying the circumstances leading to such notification in the event that one of the third countries or territories referred to in paragraph (1) should subsequently cease to apply the measures referred to in that paragraph. Suspension of application shall take place no earlier than two months after notification. Application of the Agreement shall resume as soon as the measures are reinstated by the third country or territory in question.

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

Done in the Slovenian and English languages all texts being equally authentic.

For the Government of the Turks and Caicos Islands
James Poston (s)

For the Government of the Republic of Slovenia
Dušan Mramor (s)

Priloga**Seznam povezanih subjektov**

Za namene člena 11 tega sporazuma se za "povezan subjekt, ki deluje kot organ oblasti ali katerega vlog priznava mednarodna pogodba" štejejo naslednji subjekti:

SUBJEKTI V EVROPSKI UNIJI:**Belgija**

- Vlaams Gewest (Flamska regija)
- Région wallonne (Valonska regija)
- Région bruxelloise/Brussels Gewest (Regija glavnega mesta Bruslja)
- Communauté française (Francoska skupnost)
- Vlaamse Gemeenschap (Flamska skupnost)
- Deutschsprachige Gemeinschaft (Nemško govoreča skupnost)

Španija

- Xunta de Galicia (Regionalni zakonodajni svet Galicije)
- Junta de Andalucía (Regionalni zakonodajni svet Andaluzije)
 - Junta de Extremadura (Regionalni zakonodajni svet Extremadure)
 - Junta de Castilla-La Mancha (Regionalni zakonodajni svet Kastilje-La Manche)
 - Junta de Castilla-León (Regionalni zakonodajni svet Kastilje-León)
 - Gobierno Foral de Navarra (Regionalna vlada Navarre)
- Govern de les Illes Balears (Vlada Balearskih otokov)
- Generalitat de Catalunya (Avtonomna vlada Katalonije)
- Generalitat de Valencia (Avtonomna vlada Valencije)
- Diputación General de Aragón (Regionalni svet Aragona)
 - Gobierno de las Islas Canarias (Vlada Kanarskih otokov)
 - Gobierno de Murcia (Vlada Murcie)
 - Gobierno de Madrid (Vlada Madrida)
 - Gobierno de la Comunidad Autónoma del País Vasco/Euzkadi (Vlada avtonomne skupnosti Baskije)
 - Diputación Foral de Guipúzcoa (Regionalni svet Guipúzcoe)
 - Diputación Foral de Vizcaya/Bizkaia (Regionalni svet Biskaje)
 - Diputación Foral de Alava (Regionalni svet Alave)
 - Ayuntamiento de Madrid (Svet mesta Madrida)
 - Ayuntamiento de Barcelona (Svet mesta Barcelone)
 - Cabildo Insular de Gran Canaria (Otoški svet Gran Canarie)
 - Cabildo Insular de Tenerife (Otoški svet Tenerifeja)
 - Instituto de Crédito Oficial (Javno kreditna institucija)
 - Instituto Catalán de Finanzas (Finančna institucija Katalonije)
 - Instituto Valenciano de Finanzas (Finančna institucija Valencije)

Grčija

- Οργανισμός Τηλεπικοινωνιών Ελλάδος (Državna telekomunikacijska organizacija)
- Οργανισμός Σιδηροδρόμων Ελλάδος (Državne železnice)
- Δημόσια Επιχείρηση Ηλεκτρισμού (Javno elektrogospodarstvo)

Annex**List of related entities**

For the purposes of Article 11 of this Agreement, the following entities will be considered to be a "related entity acting as a public authority or whose role is recognised by an international treaty":

ENTITIES WITHIN THE EUROPEAN UNION:**Belgium**

- Vlaams Gewest (Flemish Region)
- Région wallonne (Walloon Region)
- Région bruxelloise/Brussels Gewest (Brussels Region)
- Communauté française (French Community)
- Vlaamse Gemeenschap (Flemish Community)
- Deutschsprachige Gemeinschaft (German-speaking Community)

Spain

- Xunta de Galicia (Regional Executive of Galicia)
- Junta de Andalucía (Regional Executive of Andalusia)
 - Junta de Extremadura (Regional Executive of Extremadura)
 - Junta de Castilla-La Mancha (Regional Executive of Castilla-La Mancha)
 - Junta de Castilla-León (Regional Executive of Castilla-León)
 - Gobierno Foral de Navarra (Regional Government of Navarre)
 - Govern de les Illes Balears (Government of the Balearic Islands)
 - Generalitat de Catalunya (Autonomous Government of Catalonia)
 - Generalitat de Valencia (Autonomous Government of Valencia)
 - Diputación General de Aragón (Regional Council of Aragon)
 - Gobierno de las Islas Canarias (Government of the Canary Islands)
 - Gobierno de Murcia (Government of Murcia)
 - Gobierno de Madrid (Government of Madrid)
 - Gobierno de la Comunidad Autónoma del País Vasco/Euzkadi (Government of the Autonomous Community of the Basque Country)
 - Diputación Foral de Guipúzcoa (Regional Council of Guipúzcoa)
 - Diputación Foral de Vizcaya/Bizkaia (Regional Council of Vizcaya)
 - Diputación Foral de Alava (Regional Council of Alava)
 - Ayuntamiento de Madrid (City Council of Madrid)
 - Ayuntamiento de Barcelona (City Council of Barcelona)
 - Cabildo Insular de Gran Canaria (Island Council of Gran Canaria)
 - Cabildo Insular de Tenerife (Island Council of Tenerife)
 - Instituto de Crédito Oficial (Public Credit Institution)
 - Instituto Catalán de Finanzas (Finance Institution of Catalonia)
 - Instituto Valenciano de Finanzas (Finance Institution of Valencia)

Greece

- Οργανισμός Τηλεπικοινωνιών Ελλάδος (National Telecommunications Organisation)
- Οργανισμός Σιδηροδρόμων Ελλάδος (National Railways Organisation)
- Δημόσια Επιχείρηση Ηλεκτρισμού (Public Electricity Company)

Francija

- La Caisse d'amortissement de la dette sociale (CADES) (Sklad za odkup socialnega dolga)
- L'Agence française de développement (AFD) (Francoska razvojna agencija)
- Réseau Ferré de France (RFF) (Francoske železnice)
- Caisse Nationale des Autoroutes (CNA) (Državni sklad za avtoceste)
- Assistance publique Hôpitaux de Paris (APHP) (Državna pomoč pariškim bolnišnicam)
- Charbonnages de France (CDF) (Francoska uprava za premog)
- Entreprise minière et chimique (EMC) (Podjetje za rudarstvo in kemikalije)

Italija

- Regije
- Province
- Občine
- Cassa Depositi e Prestiti (Sklad za depozite in posojila)

Latvija

- Pašvaldības (lokalne vlade)

Poljska

- gminy (občine)
- powiaty (okraji)
- województwa (vojvodstva)
- związki gmin (skupnosti občin)
- powiatów (skupnosti okrajev)
- województw (skupnosti vojvodstev)
- miasto stołeczne Warszawa (glavno mesto Varšava)
- Agencja Restrukturyzacji i Modernizacji Rolnictwa (Agencija za prestrukturiranje in modernizacijo kmetijstva)
- Agencja Nieruchomości Rolnych (Agencija za kmetijsko premoženje)

Portugalska

- Região Autónoma da Madeira (Avtonomna regija Madeira)
- Região Autónoma dos Açores (Avtonomna regija Azorskih otokov)
- Občine

Slovaška

- mestá a obce (občine)
- Železnice Slovenskej republiky (Slovaške železnice)
- Štátny fond cestného hospodárstva (Državni sklad cestnega gospodarstva)
- Slovenské elektrárne (Slovaške elektrarne)
- Vodohospodárska výstavba (Družba za vodnogospodarske gradnje)

MEDNARODNI SUBJEKTI:

- Evropska banka za obnovo in razvoj
- Evropska investicijska banka
- Azijska razvojna banka
- Afriška razvojna banka
- Svetovna banka / Mednarodna banka za obnovo in razvoj / Mednarodni denarni sklad
- Mednarodna finančna korporacija
- Medameriška razvojna banka
- Sklad Sveta Evrope za socialni razvoj
- EURATOM
- Evropska skupnost
- Corporación Andina de Fomento (CAF) (Andska razvojna korporacija)
- Eurofima
- Evropska skupnost za premog in jeklo
- Nordijska investicijska banka
- Karibska razvojna banka

France

- La Caisse d'amortissement de la dette sociale (CADES) (Social Debt Redemption Fund)
- L'Agence française de développement (AFD) (French Development Agency)
- Réseau Ferré de France (RFF) (French Rail Network)
- Caisse Nationale des Autoroutes (CNA) (National Motorways Fund)
- Assistance publique Hôpitaux de Paris (APHP) (Paris Hospitals Public Assistance)
- Charbonnages de France (CDF) (French Coal Board)
- Entreprise minière et chimique (EMC) (Mining and Chemicals Company)

Italy

- Regions
- Provinces
- Municipalities
- Cassa Depositi e Prestiti (Deposits and Loans Fund)

Latvia

- Pašvaldības (Local governments)

Poland

- gminy (communes)
- powiaty (districts)
- województwa (provinces)
- związki gmin (associations of communes)
- powiatów (association of districts)
- województw (association of provinces)
- miasto stołeczne Warszawa (capital city of Warsaw)
- Agencja Restrukturyzacji i Modernizacji Rolnictwa (Agency for Restructuring and Modernisation of Agriculture)
- Agencja Nieruchomości Rolnych (Agricultural Property Agency)

Portugal

- Região Autónoma da Madeira (Autonomous Region of Madeira)
- Região Autónoma dos Açores (Autonomous Region of Azores)
- Municipalities

Slovakia

- mestá a obce (municipalities)
- Železnice Slovenskej republiky (Slovak Railway Company)
- Štátny fond cestného hospodárstva (State Road Management Fund)
- Slovenské elektrárne (Slovak Power Plants)
- Vodohospodárska výstavba (Water Economy Building Company)

INTERNATIONAL ENTITIES:

- European Bank for Reconstruction and Development
- European Investment Bank
- Asian Development Bank
- African Development Bank
- World Bank / IBRD / IMF
- International Finance Corporation
- Inter-American Development Bank
- Council of Europe Social Development Fund
- EURATOM
- European Community
- Corporación Andina de Fomento (CAF) (Andean Development Corporation)
- Eurofima
- European Coal & Steel Community
- Nordic Investment Bank
- Caribbean Development Bank

Določbe člena 11 ne vplivajo na morebitne mednarodne obveznosti, ki jih imajo pogodbenice do zgoraj navedenih mednarodnih subjektov.

SUBJEKTI V TRETJIH DRŽAVAH:

Subjekti, ki izpolnjujejo naslednje pogoje:

1) subjekt se po nacionalnih merilih jasno šteje za osebo javnega prava;

2) takšna oseba javnega prava je netržni proizvajalec, ki upravlja in financira skupino dejavnosti, predvsem dobavo netržnega blaga in storitev, ki so namenjene v korist skupnosti in ki jih dejansko nadzira država;

3) takšna oseba javnega prava je velik in reden izdajatelj dolga;

4) zadevna država lahko jamči, da takšna oseba javnega prava v primeru klavzul o obrutitvi ne bo izvedla predčasnega odkupa.

The provisions of Article 11 are without prejudice to any international obligations that the Contracting Parties may have entered into with respect to the above mentioned international entities.

ENTITIES IN THIRD COUNTRIES:

The entities that meet the following criteria:

1) The entity is clearly considered to be a public entity according to the national criteria.

2) Such public entity is a non-market producer which administers and finances a group of activities, principally providing non-market goods and services, intended for the benefit of the community and which are effectively controlled by general government.

3) Such public entity is a large and regular issuer of debt.

4) The State concerned is able to guarantee that such public entity will not exercise early redemption in the event of gross-up clauses.

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 00724-72/2012

Ljubljana, dne 3. januarja 2013

EVA 2012-1811-0132

Vlada Republike Slovenije

Janez Janša l.r.
Predsednik

Obvestila o začetku oziroma prenehanju veljavnosti mednarodnih pogodb

6. Obvestilo o začetku veljavnosti Sporazuma med Vlado Republike Slovenije in Vlado Republike Makedonije o opravljanju pridobitne dejavnosti vzdrževanih članov družine članov diplomatskih predstavništev 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 27. decembra 2012 začel veljati Sporazum med Vlado Republike Slovenije in Vlado Republike Makedonije o opravljanju pridobitne dejavnosti vzdrževanih članov družine članov diplomatskih predstavništev ali konzulatov, podpisan 25. maja 2012 v Ljubljani in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 13/12 (Uradni list Republike Slovenije, št. 89/12).

Ljubljana, dne 2. januarja 2013

Ministrstvo za zunanje zadeve
Republike Slovenije

7. Obvestilo o začetku veljavnosti Konvencije o ustanovitvi Evropskega centra za srednjeročne vremenske napovedi, Protokola o spremembah – Sprememb Konvencije o ustanovitvi Evropskega centra za srednjeročne vremenske napovedi in Sporazuma med Vlado Republike Slovenije in Evropskim centrom za srednjeročne vremenske napovedi o pristopu Republike Slovenije h Konvenciji o ustanovitvi Evropskega centra za srednjeročne vremenske napovedi in s tem povezanih pogojih

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 so 1. decembra 2012 začeli veljati Konvencija o ustanovitvi Evropskega centra za srednjeročne vremenske napovedi, sestavljena v Bruslju 11. oktobra 1973, Protokol o spremembah – Spremembe Konvencije o ustanovitvi Evropskega centra za srednjeročne vremenske napovedi, sprejete 22. aprila 2005, in Sporazum med Vlado Republike Slovenije in Evropskim centrom za srednjeročne vremenske napovedi o pristopu Republike Slovenije h Konvenciji o ustanovitvi Evropskega centra za srednjeročne vremenske napovedi in s tem povezanih pogojih, podpisan 8. aprila 2011, objavljeni v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 11/12 (Uradni list Republike Slovenije, št. 79/12).

Ljubljana, dne 7. januarja 2013

Ministrstvo za zunanje zadeve
Republike Slovenije

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