

22. Zakon o ratifikaciji Sporazuma med Republiko Slovenijo in Jerseyjem o izmenjavi informacij v zvezi z davčnimi zadevami, s protokolom (BGBIIDZ)

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

U K A Z

o razglasitvi Zakona o ratifikaciji Sporazuma med Republiko Slovenijo in Jerseyjem o izmenjavi informacij v zvezi z davčnimi zadevami, s protokolom (BGBIIDZ)

Razglasjam Zakon o ratifikaciji Sporazuma med Republiko Slovenijo in Jerseyjem o izmenjavi informacij v zvezi z davčnimi zadevami, s protokolom (BGBIIDZ), ki ga je sprejel Državni zbor Republike Slovenije na seji dne 3. aprila 2014.

Št. 003-02-4/2014-11
Ljubljana, dne 11. aprila 2014

Borut Pahor l.r.
Predsednik
Republike Slovenije

Z A K O N

O RATIFIKACIJI SPORAZUMA MED REPUBLIKO SLOVENIJO IN JERSEYJEM O IZMENJAVI INFORMACIJ V ZVEZI Z DAVČNIMI ZADEVAMI, S PROTOKOLOM (BGBIIDZ)

1. člen

Ratificira se Sporazum med Republiko Slovenijo in Jerseyjem o izmenjavi informacij v zvezi z davčnimi zadevami, s protokolom, podpisan v Londonu 28. novembra 2013.

2. člen

Sporazum s protokolom se v izvorniku v slovenskem in angleškem jeziku glasi:

S P O R A Z U M MED REPUBLIKO SLOVENIJO IN JERSEYJEM O IZMENJAVI INFORMACIJ V ZVEZI Z DAVČNIMI ZADEVAMI

Ker želita Republika Slovenija in Jersey pospešiti in olajšati izmenjavo informacij v zvezi z davki;

ker se priznava, da ima Jersey pod pogoji iz pooblastila Združenega kraljestva pravico do pogajanja, sklepanja, izvajanja in na podlagi pogojev iz tega sporazuma do odpovedi sporazuma o izmenjavi davčnih informacij z Republiko Slovenijo;

sta se pogodbenika dogovorila, da bosta sklenila sporazum, ki vsebuje samo njune obveznosti:

A G R E E M E N T BETWEEN THE REPUBLIC OF SLOVENIA AND JERSEY FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS

Whereas the Republic of Slovenia and Jersey wish to enhance and facilitate the exchange of information relating to taxes;

Whereas it is acknowledged that Jersey under the terms of its Entrustment from the United Kingdom has the right to negotiate, conclude, perform and, subject to the terms of this Agreement, terminate a tax information exchange agreement with the Republic of Slovenia;

Now, therefore, the Contracting Parties have agreed to conclude the following Agreement which contains obligations on the part of the Contracting Parties only:

1. člen**NAMEN IN PODROČJE UPORABE SPORAZUMA**

Pristojna organa pogodbenikov zagotavljata pomoč z izmenjavo informacij, ki so predvidoma pomembne za izvajanje ali uveljavljanje domače zakonodaje pogodbenikov glede davkov iz tega sporazuma. Med tovrstne informacije spadajo informacije, ki so predvidoma pomembne za določitev, odmero, pobiranje ali izterjavo takih davkov pri osebah, ki so zavezane zanje, oziroma za preiskavo ali pregon oseb zaradi davčnih zadev. Pravice in zaščitni ukrepi, ki jih osebam zagotavljajo zakoni ali upravna praksa zaprosenega pogodbenika, se uporabljajo, če brez razloga ne preprečujejo ali zavlačujejo uspešne izmenjave informacij.

2. člen**JURISDIKCIJA**

Zaprošeni pogodbenik ni zavezan dati informacij, ki jih ne hranijo njegovi organi oziroma jih osebe, ki so pod njegovo ozemeljsko jurisdikcijo, nimajo ali niso pod njihovim nadzorom ali jih ne morejo pridobiti.

3. člen**DAVKI, ZA KATERE SE UPORABLJA SPORAZUM**

1. Davki, na katere se nanaša ta sporazum, so:
 - a) v Sloveniji davki vseh vrst in opisov, ki se uvedejo v imenu Republike Slovenije ali njenih političnih enot ali lokalnih oblasti;
 - b) v Jerseyju davki vseh vrst in opisov, ki jih uvede vlada.
2. Pristojna organa pogodbenikov se pisno obvestita o vseh bistvenih spremembah obdavčevanja in z njim povezanih ukrepih zbiranja informacij, za katere se uporablja ta sporazum.

4. člen**OPREDELITEV POJMOV**

1. V tem sporazumu, razen če ni opredeljeno drugače:

- a) izraz »Slovenija« pomeni Republiko Slovenijo, kadar pa se uporablja v geografskem pomenu, ozemlje Slovenije in tista morska območja, na katerih lahko Slovenija izvaja svoje suverene pravice ali jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;
- b) izraz »Jersey« pomeni Bailifovo okrožje Jersey vključno z njegovim teritorialnim morjem v skladu z mednarodnim pravom in notranjim pravom ter predpisi Jerseyja;
- c) izraz »pogodbenik« pomeni Slovenijo ali Jersey, kakor zahteva sobesedilo;
- d) izraz »pristojni organ« pomeni:
 - (i) v Sloveniji Ministrstvo za finance Republike Slovenije ali njegovega pooblaščenega predstavnika;
 - (ii) v Jerseyju ministra za finance in vire ali njegovega pooblaščenega predstavnika;
- e) izraz »oseba« vključuje posameznika, družbo in katero koli drugo telo, ki združuje več oseb, ali skupino oseb;
- f) izraz »družba« pomeni katero koli korporacijo ali kateri koli subjekt, ki se za davčne namene obravnava kot korporacija;
- g) izraz »javna družba« pomeni katero koli družbo, katere glavni razred delnic kotira na priznani borzi, če lahko kdor koli njene kotirajoče delnice neovirano kupuje ali prodaja. Delnice lahko »kdor koli« kupuje ali prodaja, če nakup ali prodaja delnic nista implicitno ali eksplicitno na voljo le omejeni skupini vlagateljev;
- h) izraz »glavni razred delnic« pomeni razred ali razrede delnic, ki predstavljajo večino glasovalnih pravic in vrednosti družbe;

Article 1**OBJECT AND SCOPE OF THE AGREEMENT**

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment, enforcement and collection or recovery of such taxes, with respect to persons liable to such taxes, or to the investigation or prosecution of tax matters in relation to such persons. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2**JURISDICTION**

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of or obtainable by persons who are within its territorial jurisdiction.

Article 3**TAXES COVERED**

1. The taxes which are the subject of this Agreement are:
 - a) in Slovenia, taxes of every kind and description imposed on behalf of the Republic of Slovenia or of its political subdivisions or local authorities;
 - b) in Jersey, taxes of every kind and description imposed by the Government.
2. The competent authorities of the Contracting Parties shall notify each other in writing of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4**DEFINITIONS**

1. For the purposes of this Agreement, unless otherwise defined:
 - a) the term "Slovenija" means the Republic of Slovenia and, when used in a geographical sense, means the territory of Slovenia as well as those maritime areas over which Slovenia may exercise sovereign or jurisdictional rights in accordance with its internal legislation and international law;
 - b) the term "Jersey" means the Bailiwick of Jersey, including its territorial sea in accordance with the provisions of international law and Jersey's domestic law and regulations;
 - c) the term "Contracting Party" means Slovenia or Jersey, as the context requires;
 - d) the term "competent authority" means:
 - (i) in the case of Slovenia, the Ministry of Finance of the Republic of Slovenia or its authorised representative;
 - (ii) in the case of Jersey, the Treasury and Resources Minister or his authorised representative;
 - e) the term "person" includes an individual, a company and any other body or group of persons;
 - f) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - g) the term "publicly traded company" means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold "by the public" if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
 - h) the term "principal class of shares" means the class or classes of shares representing a majority of the voting power and value of the company;

i) izraz »priznana borza« pomeni katero koli borzo, o kateri sta se dogovorila pristojna organa pogodbenikov;

j) izraz »kolektivni naložbeni sklad ali načrt« pomeni vsak način skupnega vlaganja ne glede na pravno obliko. Izraz »javni kolektivni naložbeni sklad ali načrt« pomeni kateri koli kolektivni naložbeni sklad ali načrt, če lahko kdor koli enote, delnice ali druge deleže v skladu ali načrtu neovirano kupuje, prodaja ali unovčuje. Enote, delnice ali druge deleže v skladu ali načrtu lahko »kdor koli« neovirano kupuje, prodaja ali unovčuje, če nakup, prodaja ali unovčitev ni implicitno ali eksplicitno na voljo le omejeni skupini vlagateljev;

k) izraz »davek« pomeni kateri koli davek, za katerega se uporablja sporazum;

l) izraz »pogodbenik prosilec« pomeni pogodbenika, ki zaprosi za informacije;

m) izraz »zaprošeni pogodbenik« pomeni pogodbenika, ki je zaprosen za informacije;

n) izraz »ukrepi za zbiranje informacij« pomeni zakonodajo in upravne ali sodne postopke, ki pogodbeniku omogočajo pridobivanje in predložitev zaprosenih informacij;

o) izraz »informacija« pomeni vsako dejstvo, izjavo, listino ali drug zapis v kakršni koli obliki;

p) izraz »kazenske davčne zadeve« pomeni davčne zadeve z naklepnim dejanjem – pred ali po začetku veljavnosti tega sporazuma –, ki se preganjajo po kazenski zakonodaji pogodbenika prosilca;

q) izraz »kazenska zakonodaja« pomeni vse kazenske predpise, ki se obravnavajo kot taki po domači zakonodaji, ne glede na to, ali so vsebovani v davčni zakonodaji, kazenskem zakoniku ali drugih predpisih.

2. Kadar pogodbenik uporabi sporazum, ima izraz, ki v njem ni opredeljen, razen če sobesedilo ne zahteva drugače, pomen, ki ga ima takrat po njegovem pravu, pri čemer pomen po veljavni davčni zakonodaji tega pogodbenika prevlada nad pomenom izraza po drugi zakonodaji tega pogodbenika.

5. člen

IZMENJAVA INFORMACIJ NA ZAPROSILO

1. Pristojni organ zaprosenega pogodbenika na zaprosilo predloži informacije za namene 1. člena. Take informacije se izmenjajo ne glede na to, ali bi se dejanje, o katerem teče preiskava, štelo za kaznivo dejanje po zakonodaji zaprosenega pogodbenika, če bi se tako dejanje pripetilo v zaprosenem pogodbeniku. Pristojni organ pogodbenika prosilca lahko zaprosi za informacije v skladu s tem členom le takrat, ko jih ne more pridobiti na drug način na svojem ozemlju, razen kadar bi uporaba takih načinov povzročila prevelike težave.

2. Če informacije, ki jih ima pristojni organ zaprosenega pogodbenika, ne zadoščajo za izpolnitev zaprosila zanje, pogodbenik uporabi vse ustrezne ukrepe za zbiranje informacij, da zaprosene informacije predloži pristojnemu organu pogodbenika prosilca, ne glede na to, da jih zaproseni pogodbenik morda ne potrebuje za svoje davčne namene.

3. Pristojni organ zaprosenega pogodbenika na posebno zaprosilo pristojnega organa pogodbenika prosilca predloži informacije v skladu s tem členom v obsegu, ki ga omogoča domača zakonodaja, v obliki izjav prič in overjenih kopij izvornih zapisov.

4. Pogodbenika zagotovita, da imata njuna pristojna organa za namene iz 1. člena sporazuma in na podlagi 2. člena sporazuma pristojnost, da na zaprosilo pridobita in predložita:

a) informacije, ki jih hranijo banke, druge finančne institucije in katere koli osebe, vključno s pooblaščenici in skrbniki, ki delujejo kot zastopniki ali fiduciarji;

i) the term "recognised stock exchange" means any stock exchange agreed upon by the competent authorities of the Contracting Parties;

j) the term "collective investment fund or scheme" means any pooled investment vehicle, irrespective of legal form. The term "public collective investment fund or scheme" means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed "by the public" if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;

k) the term "tax" means any tax to which the Agreement applies;

l) the term "requesting Party" means the Contracting Party requesting information;

m) the term "requested Party" means the Contracting Party requested to provide information;

n) the term "information gathering measures" means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;

o) the term "information" means any fact, statement, document or other record in any form whatever;

p) the term "criminal tax matters" means tax matters involving intentional conduct whether before or after the entry into force of this Agreement which is liable to prosecution under the criminal laws of the requesting Party;

q) the term "criminal laws" means all criminal laws designated as such under domestic law irrespective of whether contained in the tax laws, the criminal code or other statutes.

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

Article 5

EXCHANGE OF INFORMATION UPON REQUEST

1. The competent authority of the requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party. The competent authority of the requesting Party should only make a request for information pursuant to this Article when it is unable to obtain the requested information by other means within its own territory, except where recourse to such means would give rise to disproportionate difficulty.

2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures necessary to provide the competent authority of the requesting Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.

3. If specifically requested by the competent authority of the requesting Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its domestic laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Contracting Party shall ensure that its competent authorities, for the purposes specified in Article 1 of the Agreement and in accordance with Article 2 of the Agreement, have the authority to obtain and provide upon request:

a) information held by banks, other financial institutions, and any person, including nominees and trustees, acting in an agency or fiduciary capacity;

b) informacije, ki se nanašajo na zakonito in upravičeno lastništvo družb, partnerstev, kolektivnih naložbenih skladov in načrtov, skladov, fundacij, »Anstalten« in drugih oseb, vključno z informacijami o lastništvu za vse te osebe v lastniški verigi; pri kolektivnih naložbenih skladih ali načrtih informacije o delnicah, enotah in drugih deležih; pri skrbniških skladih informacije o ustanoviteljih, skrbnikih, zaščitnikih in upravičencih; pri fundacijah informacije o ustanoviteljih, članih sveta fundacije in upravičencih; ustrezne informacije za subjekte, ki niso niti skladi niti fundacije.

5. S tem sporazumom se za pogodbenika ne ustvarja obveznost pridobiti ali predložiti informacije o lastništvu javnih družb ali javnih kolektivnih naložbenih skladov ali načrtov, razen če se te informacije lahko pridobijo brez prevelikih težav.

6. Kadar pristojni organ pogodbenika prosilca zaprosi za informacije po tem sporazumu, predloži pristojnemu organu zaprosenega pogodbenika informacije, s katerimi dokaže njihovo predvideno pomembnost glede na zaprosilo:

a) identiteto osebe, ki se obravnava ali preiskuje;

b) obdobje, za katero se zaprosijo informacije;

c) vrsto zaprosenih informacij in obliko, v kateri želi pogodbenik prosilec prejeti informacije;

d) davčni namen, za katerega se zaprosijo informacije;

e) razloge za prepričanje, da se zaprosene informacije hranijo v zaprosenem pogodbeniku oziroma jih oseba, ki je pod jurisdikcijo zaprosenega pogodbenika, ima ali so pod njenim nadzorom ali jih lahko pridobi;

f) ime in naslov osebe, za katero verjame, da bi lahko imela zaprosene informacije ali jih nadzorovala ali jih lahko pridobila, če je znana;

g) izjavo, da je zaprosilo skladno z zakonodajo in upravno prakso pogodbenika prosilca, da bi lahko, če bi bile zaprosene informacije pod njegovo jurisdikcijo, pristojni organ pogodbenika prosilca pridobil informacije po zakonodaji pogodbenika prosilca ali z običajno upravno prakso, in da je skladno s tem sporazumom;

h) izjavo, da je pogodbenik prosilec na svojem ozemlju izkoristil vse načine za pridobitev informacij, razen tistih, ki bi povzročili prevelike težave.

7. Pristojni organ zaprosenega pogodbenika potrdi prejem zaprosila pristojnemu organu pogodbenika prosilca in si po svojih najboljših močeh prizadeva za predložitev zaprosenih informacij pogodbeniku prosilcu v razumnem roku.

6. člen

DAVČNI PREGLEDI V TUJINI

1. Na zaprosilo pristojnega organa pogodbenika prosilca lahko pristojni organ zaprosenega pogodbenika dovoli predstavnikom pristojnega organa pogodbenika prosilca vstop na svoje ozemlje v obsegu, ki ga omogoča njegova domača zakonodaja, da opravijo pogovore s posamezniki in pregledajo zapise s predhodnim pisnim soglasjem teh oseb. Pristojni organ pogodbenika prosilca obvesti pristojni organ zaprosenega pogodbenika o času in kraju srečanja s posamezniki.

2. Na zaprosilo pristojnega organa pogodbenika prosilca pristojni organ zaprosenega pogodbenika lahko dovoli predstavnikom pristojnega organa pogodbenika prosilca navzočnost pri davčnem pregledu na ozemlju zaprosenega pogodbenika.

3. Kadar se zaprosilo iz drugega odstavka tega člena ugotovi, pristojni organ zaprosenega pogodbenika, ki vodi pregled, čim prej uradno obvesti pristojni organ pogodbenika prosilca o času in kraju pregleda, organu ali uradniku, pooblaščenem za opravljanje pregleda, ter o postopkih in pogojih, ki jih zaproseni pogodbenik zahteva za opravljanje pregleda. Zaproseni pogodbenik, ki opravlja pregled, sprejme vse odločitve v zvezi z opravljanjem pregleda.

b) information regarding the legal and beneficial ownership of companies, partnerships, collective investment funds or schemes, trusts, foundations, "Anstalten" and other persons, including ownership information on all such persons in an ownership chain; in the case of collective investment funds or schemes, information on shares, units and other interests; in the case of trusts, information on settlors, trustees, protectors and beneficiaries; in the case of foundations, information on founders, members of the foundation council and beneficiaries; and equivalent information in case of entities that are neither trusts nor foundations.

5. This Agreement does not create an obligation on the Contracting Parties to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.

6. The competent authority of the requesting Party shall provide the following information to the competent authority of the requested Party when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:

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

b) the period for which the information is requested;

c) the nature of the information requested and the form in which the requesting Party would prefer to receive it;

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

e) grounds for believing that the information requested is held in the requested Party or is in the possession of, under the control of or obtainable by a person within the jurisdiction of the requested Party;

f) to the extent known, the name and address of any person believed to be in possession of, in the control of or able to obtain the requested information;

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

h) a statement that the requesting Party has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

7. The competent authority of the requested Party shall acknowledge receipt of the request to the competent authority of the requesting Party and shall use its best endeavours to forward the requested information to the requesting Party with the least reasonable delay.

Article 6

TAX EXAMINATIONS ABROAD

1. At the request of the competent authority of the requesting Party, the competent authority of the requested Party may allow representatives of the competent authority of the requesting Party to enter its territory, to the extent permitted under its domestic laws, to interview individuals and examine records with the prior written consent of the persons concerned. The competent authority of the requesting Party shall notify the competent authority of the requested Party of the time and place of the meeting with the individuals concerned.

2. At the request of the competent authority of the requesting Party, the competent authority of the requested Party may permit representatives of the competent authority of the requesting Party to attend a tax examination in the territory of the requested Party.

3. If the request referred to in paragraph 2 of this Article is granted, the competent authority of the requested Party conducting the examination shall, as soon as possible, notify the competent authority of the requesting Party of the time and place of the examination, the authority or official designated to carry out the examination and the procedures and conditions required by the requested Party for the conduct of the examination. All decisions regarding the conduct of the examination shall be made by the requested Party conducting the examination.

7. člen**MOŽNOST ZA ZAVRNITEV ZAPROSILA**

1. Pristojni organ zaprošenega pogodbenika lahko zavrne pomoč, kadar:

a) zaprosilo ni skladno s tem sporazumom;

b) pogodbenik prosilec na svojem ozemlju ni izkoristil vseh načinov za pridobitev informacij, razen tistih, ki bi povzročili prevelike težave, ali

c) bi bilo razkritje zaprošenih informacij v nasprotju z javnim redom.

2. Ta sporazum ne nalaga zaprošenemu pogodbeniku, da predloži informacije, za katere velja privilegij zaupnosti, ali da pridobi informacije, ki bi razkrile kakršno koli trgovinsko, poslovno, industrijsko, komercialno ali poklicno skrivnost ali trgovinski postopek. Ne glede na to pa se vrste informacij iz četrtega odstavka 5. člena ne obravnavajo kot tovrstna skrivnost ali trgovinski postopek samo zato, ker ustrezajo merilom iz omenjenega odstavka.

3. Od zaprošenega pogodbenika se ne zahteva pridobitev ali predložitev informacij, ki jih, če bi bile zaprosene informacije pod jurisdikcijo pogodbenika prosilca, pristojni organ pogodbenika prosilca ne bi mogel pridobiti po svoji zakonodaji ali z običajno upravno prakso.

4. Zaposilo za informacije se ne sme zavrniti zaradi nepriznavanja davčne terjatve, ki je razlog za zaposilo.

5. Zaprošeni pogodbenik lahko zavrne zaposilo za informacije, če pogodbenik prosilec zaprosi zanje zaradi izvajanja ali uveljavljanja določbe svojega davčnega zakona oziroma zahteve, povezane s tem, ki neenako obravnava državljana zaprošenega pogodbenika v primerjavi z državljanom pogodbenika prosilca v enakih okoliščinah.

8. člen**ZAUPNOST**

1. Vse informacije, ki jih prejme pristojni organ pogodbenika, so zaupne.

2. Take informacije se razkrijejo samo osebam ali organom (vključno s sodišči in upravnimi organi) za namene, navedene v 1. členu, in jih te osebe ali organi uporabljajo samo za te namene, vključno z odločitvijo o pritožbah. Za te namene se lahko informacije razkrijejo v javnih sodnih postopkih ali sodnih odločbah.

3. Brez izrecnega pisnega soglasja pristojnega organa zaprošenega pogodbenika se te informacije ne smejo uporabljati za druge namene, kot so navedeni v 1. členu.

4. Informacije, ki se predložijo pogodbeniku prosilcu po tem sporazumu, se ne smejo razkriti nobeni drugi jurisdikciji.

9. člen**STROŠKI**

Če se pristojna organa pogodbenikov ne dogovorita drugače, zaproseni pogodbenik krije običajne stroške, ki nastanejo pri zagotavljanju pomoči. Izredne stroške zagotavljanja pomoči vključno s stroški za najem zunanjih svetovalcev (v povezavi s sodnim sporom ali čim drugim) krije pogodbenik prosilec. Pristojna organa se občasno posvetujeta v zvezi s tem členom in še zlasti se pristojni organ zaprošenega pogodbenika predhodno posvetuje s pristojnim organom pogodbenika prosilca, če se pričakujejo izredni stroški za zagotovitev informacij v zvezi s posameznim zaprosilom.

Article 7**POSSIBILITY OF DECLINING A REQUEST**

1. The competent authority of the requested Party may decline to assist, where:

a) the request is not made in conformity with this Agreement;

b) the requesting Party has not pursued all means available in its own territory to obtain the information, except where recourse to such means would give rise to disproportionate difficulty; or

c) the disclosure of the information requested would be contrary to public policy (ordre public).

2. This Agreement shall not impose on a requested Party any obligation to provide items subject to legal privilege, or to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in Article 5, paragraph 4 shall not be treated as such a secret or trade process merely because it meets the criteria in that paragraph.

3. The requested Party shall not be required to obtain and provide information which if the requested information was within the jurisdiction of the requesting Party the competent authority of the requesting Party would not be able to obtain under its laws or in the normal course of administrative practice.

4. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.

5. The requested Party may decline a request for information if the information is requested by the requesting Party to administer or enforce a provision of the tax law of the requesting Party, or any requirement connected therewith, which discriminates against a citizen of the requested Party as compared with a citizen of the requesting Party in the same circumstances.

Article 8**CONFIDENTIALITY**

1. All information received by the competent authority of a Contracting Party shall be kept confidential.

2. Such information shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the purposes specified in Article 1, and used by such persons or authorities only for such purposes, including the determination of any appeal. For these purposes, information may be disclosed in public court proceedings or in judicial decisions.

3. Such information may not be used for any purpose other than for the purposes stated in Article 1 without the express written consent of the competent authority of the requested Party.

4. The information provided to the requesting Party under this Agreement may not be disclosed to any other jurisdiction.

Article 9**COSTS**

Unless the competent authorities of the Contracting Parties otherwise agree, ordinary costs incurred in providing assistance shall be borne by the requested Party. Extraordinary costs in providing assistance, including costs in engaging external advisers (in connection with litigation or otherwise) shall be borne by the requesting Party. The respective competent authorities shall consult from time to time with regard to this Article, and in particular the competent authority of the requested Party shall consult with the competent authority of the requesting Party in advance if the costs of providing information with respect to a specific request are expected to be extraordinary.

10. člen**JEZIK**

Zaprosila za pomoč in odgovori nanje se sestavljajo v angleškem ali pa v slovenskem in angleškem jeziku.

11. člen**POSTOPEK SKUPNEGA DOGOVORA**

1. Kadar med pogodbenikoma nastanejo težave ali dvomi o izvajanju ali razlagi sporazuma, si pristojna organa prizadevata rešiti zadevo s skupnim dogovorom.

2. Poleg dogovorov iz prvega odstavka se lahko pristojna organa pogodbenikov dogovorita o postopkih, ki se uporabljajo po 5., 6. in 9. členu.

3. Da bi pristojna organa pogodbenikov dosegla dogovor po tem členu, se lahko dogovarjata neposredno.

4. Pogodbenika se lahko po potrebi dogovorita tudi o drugih oblikah reševanja sporov.

12. člen**ZAČETEK VELJAVNOSTI**

1. Pogodbenika se pisno obvestita o končanih postopkih, ki se po njuni zakonodaji zahtevajo za začetek veljavnosti tega sporazuma. Sporazum začne veljati z dnem prejema zadnjega uradnega obvestila.

2. Z dnem začetka veljavnosti tega sporazuma se določbe tega sporazuma začnejo uporabljati:

- a) za kazenske davčne zadeve s tem dnem in
- b) za vse druge zadeve iz 1. člena s tem dnem, vendar samo za davčna obdobja, ki so se začela ta dan ali po njem, ali če davčnega obdobja ni, za vsa davčna bremena, nastala ta dan ali po njem.

13. člen**PRENEHANJE VELJAVNOSTI**

1. Ta sporazum velja, dokler ga pogodbenik ne odpove. Pogodbenik lahko odpove sporazum s pisnim obvestilom o odpovedi. Odpoved začne veljati prvi dan v mesecu po poteku šestmesečnega obdobja od dneva, ko je drugi pogodbenik prejel obvestilo o odpovedi. Vsa zaprosila, prejeta do dneva prenehanja veljavnosti, se obravnavajo skladno s pogoji iz tega sporazuma.

2. Ne glede na odpoved tega sporazuma za pogodbenika še naprej velja 8. člen za vse informacije, pridobljene po tem sporazumu.

V dokaz navedenega sta podpisana, ki sta bila za to pravilno pooblaščenca, podpisala ta sporazum.

SKLENJENO v dveh izvornikih v Londonu dne 28. novembra 2013 v slovenskem in angleškem jeziku, pri čemer sta obe besedili enako verodostojni.

Za Republiko Slovenijo
Iztok Jarc l.r.

Za Jersey
Philip Bailhache l.r.

Article 10**LANGUAGE**

Requests for assistance and answers thereto shall be drawn up in English, or in Slovene and English.

Article 11**MUTUAL AGREEMENT PROCEDURE**

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of the Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.

2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Articles 5, 6 and 9.

3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.

4. The Contracting Parties may also agree on other forms of dispute resolution, should this become necessary.

Article 12**ENTRY INTO FORCE**

1. The Contracting Parties shall notify each other in writing that the procedures required by their law for the entry into force of this Agreement have been completed. This Agreement shall enter into force on the date of receipt of the last notification.

2. Upon the date of entry into force, the provisions of this Agreement shall have effect:

- a) for criminal tax matters on that date; and
- b) for all other matters covered in Article 1 on that date, but only in respect of taxable periods beginning on or after that date or, where there is no taxable period, all charges to tax arising on or after that date.

Article 13**TERMINATION**

1. This Agreement shall remain in force until terminated by a Contracting Party. Either Contracting Party may terminate the Agreement by giving written notice of termination. Such termination shall become effective on the first day of the month following the expiration of a period of six months after the date of receipt of notice of termination by the other Contracting Party. All requests received up to the effective date of termination will be dealt with in accordance with the terms of this Agreement.

2. Notwithstanding any termination of this Agreement the Contracting Parties shall remain bound by the provisions of Article 8 with respect to any information obtained under this Agreement.

In witness whereof, the undersigned, being duly authorised thereto, have signed the Agreement.

DONE in duplicate at London this 28th day of November 2013, in the Slovenian and English languages, both texts being equally authentic.

For the Republic of Slovenia
Iztok Jarc (s)

For Jersey
Philip Bailhache (s)

**Protokol
k Sporazumu med
Republiko Slovenijo in Jerseyjem
o izmenjavi informacij v zvezi z davčnimi zadevami**

Ob podpisu Sporazuma med Republiko Slovenijo in Jerseyjem o izmenjavi informacij v zvezi z davčnimi zadevami sta se podpisana sporazumela o teh določbah, ki so sestavni del sporazuma:

1. V zvezi s šestim odstavkom 5. člena (izmenjava informacij na zaprosilo)

se razume, da pristojni organ zaprosenega pogodbenika:

a) pisno potrdi prejem zaprosila pristojnemu organu pogodbenika prosilca ter ga obvesti o pomanjkljivostih zaprosila v 60 dneh od njegovega prejema;

b) če pristojni organ zaprosenega pogodbenika ni mogel pridobiti in predložiti informacij v 90 dneh od prejema zaprosila tudi zato ne, ker je pri dajanju informacij naletel na ovire ali pa je njihovo predložitev zavrnil, o tem nemudoma obvesti pogodbenika prosilca in pojasni razloge za to, vrsto ovir ali razloge za zavrnitev.

2. V zvezi z 9. členom (stroški)

se razume, da:

a) običajni stroški vključujejo notranje upravne stroške, manjše zunanje stroške in splošni stroški, ki so nastali zaprosenemu pogodbeniku pri pregledovanju in odgovarjanju na zaprosila za informacije pogodbenika prosilca;

b) izredni stroški vključujejo, niso pa omejeni na:

(i) razumne stroške, ki jih zaračunajo tretje osebe za kopiranje dokumentov za zaprosenega pogodbenika,

(ii) razumne stroške najema strokovnjakov, tolmačev ali prevajalcev, kadar je potrebno;

(iii) razumne stroške pošiljanja dokumentov pogodbeniku prosilcu;

(iv) razumne stroške sodnega spora zaprosenega pogodbenika, nastali tretji strani, ki so v neposredni povezavi s posameznim zaprosilom za informacije, vključno s stroški najema zunanje zagovornika in svetovalcev, in

(v) razumne stroške pridobivanja izjav ali pričevanj.

V dokaz navedenega sta podpisana, ki sta bila za to pravilno pooblaščenca, podpisala ta sporazum.

SKLENJENO v dveh izvirkih v Londonu dne 28. novembra 2013 v slovenskem in angleškem jeziku, pri čemer sta obe besedili enako verodostojni.

Za Republiko Slovenijo
Iztok Jarc l.r.

Za Jersey
Philip Bailhache l.r.

**Protocol
to the Agreement between
the Republic of Slovenia and Jersey
for the Exchange of Information Relating to Tax Matters**

At the signing of the Agreement between the Republic of Slovenia and Jersey for the Exchange of Information Relating to Tax Matters, the undersigned have agreed on the following provisions which shall form an integral part of the Agreement:

1. With respect to paragraph 6 of Article 5 (Exchange of Information Upon Request)

It is understood that the competent authority of the requested Party shall:

a) Confirm receipt of a request in writing to the competent authority of the requesting Party and shall notify the competent authority of the requesting Party of deficiencies in the request, if any, within 60 days of the receipt of the request.

b) If the competent authority of the requested Party has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the requesting Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

2. With respect to Article 9 (Costs)

It is understood that:

a) ordinary costs include internal administration costs, any minor external costs and overhead expenses incurred by the requested Party in reviewing and responding to information requests submitted by the requesting Party;

b) extraordinary costs include, but are not limited to, the following:

(i) reasonable costs charged by third parties for copying documents on behalf of the requested Party;

(ii) reasonable costs of engaging experts, interpreters, or translators when necessary;

(iii) reasonable costs of conveying documents to the requesting Party;

(iv) reasonable third party litigation costs of the requested Party in direct relation to a specific request for information, including costs of engaging external counsel and advisers; and

(v) reasonable costs of obtaining depositions or testimony.

In witness whereof, the undersigned, being duly authorised thereto, have signed the Agreement.

DONE in duplicate at London this 28th day of November 2013, in the Slovenian and English languages, both texts being equally authentic.

For the Republic of Slovenia
Iztok Jarc (s)

For Jersey
Philip Bailhache (s)

3. člen

Za izvajanje sporazuma s protokolom skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 432-01/14-3/11

Ljubljana, dne 3. aprila 2014

EPA 1791-VI

Državni zbor
Republike Slovenije
Janko Veber l.r.
Predsednik

Obvestilo o začetku oziroma prenehanju veljavnosti mednarodnih pogodb

23. Obvestilo o začetku veljavnosti Sporazuma med Ministrstvom za obrambo Republike Slovenije in Ministrom za narodno obrambo Republike Poljske o obrambnem sodelovanju

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 17. aprila 2014 začel veljati Sporazum med Ministrstvom za obrambo Republike Slovenije in Ministrom za narodno obrambo Republike Poljske o obrambnem sodelovanju, podpisan v Varšavi 26. novembra 2012 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 17/13 (Uradni list Republike Slovenije, št. 105/13).

Ljubljana, dne 18. aprila 2014

Ministrstvo za zunanje zadeve
Republike Slovenije

24. Obvestilo o začetku veljavnosti Konvencije med Republiko Slovenijo in Republiko Kosovo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja

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 16. aprila 2014 začela veljati Konvencija med Republiko Slovenijo in Republiko Kosovo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, podpisana v Ljubljani 26. junija 2013 in objavljena v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 16/13 (Uradni list Republike Slovenije, št. 104/13).

Ljubljana, dne 25. aprila 2014

Ministrstvo za zunanje zadeve
Republike Slovenije

VSEBINA

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| 22. | Zakon o ratifikaciji Sporazuma med Republiko Slovenijo in Jerseyjem o izmenjavi informacij v zvezi z davčnimi zadevami, s protokolom (BGBIIDZ) | 133 |
| <i>Obvestilo o začetku oziroma prenehanju veljavnosti mednarodnih pogodb</i> | | |
| 23. | Obvestilo o začetku veljavnosti Sporazuma med Ministrstvom za obrambo Republike Slovenije in Ministrom za narodno obrambo Republike Poljske o obrambnem sodelovanju | 140 |
| 24. | Obvestilo o začetku veljavnosti Konvencije med Republiko Slovenijo in Republiko Kosovo o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja | 140 |

