Uradni list Republike Slovenije Mednarodne pogodbe

Internet: www.uradni-list.si e-pošta: info@uradni-list.si

Št. 6 (Uradni list RS, št. 37) Ljubljana, ponedeljek 26. 5. 2014 ISSN 1318-0932 Leto XXIV

25. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Republike Srbije o izmenjavi in medsebojnem varovanju tajnih podatkov (BRSIMVTP)

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

U K A Z
o razglasitvi Zakona o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Republike Srbije o izmenjavi in medsebojnem varovanju tajnih podatkov (BRSIMVTP)

Razglašam Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Republike Srbije o izmenjavi in medsebojnem varovanju tajnih podatkov (BRSIMVTP), ki ga je sprejel Državni zbor Republike Slovenije na seji dne 28. aprila 2014.

Št. 003-02-4/2014-22
Ljubljana, dne 6. maja 2014

Borut Pahor l.r.
Predsednik
Republike Slovenije

Z A K O N
O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN VLADO REPUBLIKE SRBIJE O IZMENJAVI IN MEDSEBOJNEM VAROVANJU TAJNIH PODATKOV (BRSIMVTP)

1. člen

Ratificira se Sporazum med Vlado Republike Slovenije in Vlado Republike Srbije o izmenjavi in medsebojnem varovanju tajnih podatkov, sklenjen 2. oktobra 2013 v Beogradu.

2. člen

Besedilo sporazuma se v izvirniku v slovenskem in angleškem jeziku glasi[1]:

S P O R A Z U M
med Vlado Republike Slovenije in Vlado Republike Srbije o izmenjavi in medsebojnem varovanju tajnih podatkov

Vlada Republike Slovenije in Vlada Republike Srbije, v nadaljevanju pogodbenici, sta se

v želji, da bi zagotovili varovanje tajnih podatkov, izmenjanih med njima ali med javnimi in zasebnimi subjekti v njuni pristojnosti,

dogovorili:

1. ČLEN
CILJ

Pogodbenici v skladu s svojimi notranjimi zakoni in drugimi predpisi ter ob upoštevanju interesov in varnosti države sprejmeta vse ustrezne ukrepe, da bi zagotovili varovanje tajnih podatkov, ki se prenesejo ali nastanejo po tem sporazumu.

A G R E E M E N T
between the Government of the Republic of Slovenia and the Government of the Republic of Serbia on the exchange and mutual protection of classified information

The Government of the Republic of Slovenia and the Government of the Republic of Serbia hereinafter referred to as the "Parties",

wishing to ensure the protection of Classified Information exchanged between the Parties or between public and private entities under their jurisdiction

have agreed on the following:

ARTICLE 1
OBJECTIVE

Both Parties shall take all appropriate measures in accordance with their national laws and regulations and in respect of national interests and security to ensure the protection of Classified Information which is transmitted or generated according to this Agreement.

[1] Srbska jezikovna različica je na vpogled v Sektorju za mednarodno pravo MZZ.

2. ČLEN

POMEN IZRAZOV

V tem sporazumu izrazi pomenijo:

a) **tajni podatek:** podatek, ki se ne glede na obliko prenese ali nastane med pogodbenicama po notranjih zakonih in drugih predpisih pogodbenice ter zahteva varovanje pred nepooblaščenim razkritjem ali drugim ogrožanjem ter ga je pogodbenica za takega določila in ustrezno označila;

b) **pogodbenica izvora:** pogodbenica, vključno z javnimi ali zasebnimi subjekti v njeni pristojnosti, ki daje tajne podatke pogodbenici prejemnici;

c) **pogodbenica prejemnica:** pogodbenica, vključno z javnimi ali zasebnimi subjekti v njeni pristojnosti, ki prejema tajne podatke od pogodbenice izvora;

d) **potreba po seznanitvi:** načelo, po katerem se posamezniku lahko dovoli dostop do tajnih podatkov le za opravljanje njegovih uradnih dolžnosti ali nalog;

e) **dovoljenje za dostop do tajnih podatkov:** odločitev po varnostnem preverjanju osebe v skladu z notranjimi zakoni in drugimi predpisi, na podlagi katere je posameznik pooblaščen za dostop do tajnih podatkov stopnje tajnosti, ki je navedena na dovoljenju, in za ravnanje z njimi;

f) **varnostno dovoljenje organizacije:** odločitev po varnostnem preverjanju, da izvajalec, ki je pravna oseba, izpolnjuje pogoje za ravnanje s tajnimi podatki v skladu z notranjimi zakoni in drugimi predpisi pogodbenice;

g) **izvajalec:** pravna oseba s sposobnostjo za sklepanje pogodb;

h) **pogodba s tajnimi podatki:** pogodba ali podpogodba, vključno s pogajanji pred sklenitvijo pogodbe, ki vsebuje tajne podatke ali vključuje dostop do njih;

i) **tretja stran:** država, vključno z javnimi ali zasebnimi subjekti v njeni pristojnosti, ali mednarodna organizacija, ki ni pogodbenica tega sporazuma.

3. ČLEN

PRISTOJNI VARNOSTNI ORGANI

(1) Nacionalna varnostna organa, ki sta ju pogodbenici imenovali za odgovorna za splošno izvajanje tega sporazuma in ustrezen nadzor nad vsemi njegovimi vidiki, sta:

v Republiki Sloveniji:

Urad Vlade Republike Slovenije za varovanje tajnih podatkov,

v Republiki Srbiji:

Urad Sveta za nacionalno varnost in varovanje tajnih podatkov (Kancelarija Saveta za nacionalnu bezbednost i zaštitu tajnih podataka).

(2) Nacionalna varnostna organa se uradno obveščata o drugih pristojnih varnostnih organih, odgovornih za izvajanje tega sporazuma.

(3) Pogodbenici se po diplomatski poti obveščata o vseh poznejših spremembah nacionalnih varnostnih organov.

4. ČLEN

STOPNJE TAJNOSTI

(1) Tajni podatki, dani na podlagi tega sporazuma, so označeni z ustrezno stopnjo tajnosti v skladu z notranjimi zakoni in drugimi predpisi pogodbenic.

ARTICLE 2

DEFINITIONS

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

a) **Classified Information**: Any information, regardless of its form, which is transmitted or generated between the Parties under the national laws and regulations of either Party and requires protection against unauthorised disclosure or other compromise and is designated as such and marked appropriately by a Party.

b) **Originating Party:** The Party, including any public or private entities under its jurisdiction, which releases Classified Information to the Recipient Party.

c) **Recipient Party:** The Party, including any public or private entities under its jurisdiction, which receives Classified Information from the Originating Party.

d) **Need-to-Know**: A principle by which access to Classified Information may be granted to an individual only in connection with his/her official duties or tasks.

e) **Personnel Security Clearance:** A determination following an investigative procedure in accordance with the national laws and regulations, on the basis of which an individual is authorised to have access to and to handle Classified Information up to the level defined in the clearance.

f) **Facility Security Clearance:** A determination following an investigative procedure certifying that a contractor which is a legal entity fulfils the conditions of handling Classified Information in accordance with the national laws and regulations of one of the Parties.

g) **Contractor:** A legal entity possessing the legal capacity to conclude contracts.

h) **Classified Contract:** A contract or a subcontract, including pre-contractual negotiations, which contains Classified Information or involves access to it.

i) **Third Party**: A state, including any public or private entities under its jurisdiction, or an international organisation that is not a Party to this Agreement.

ARTICLE 3

COMPETENT SECURITY AUTHORITIES

(1) The National Security Authorities designated by the Parties as responsible for the general implementation and the relevant controls of all aspects of this Agreement are:

In the Republic of Slovenia:

Urad Vlade Republike Slovenije za varovanje tajnih podatkov (Government Office for the Protection of Classified Information);

In the Republic of Serbia:

Kancelarija Saveta za nacionalnu bezbednost i zaštitu tajnih podataka (Office of the Council on National Security and Classified Information Protection).

(2) The National Security Authorities shall notify each other of any other Competent Security Authorities that are responsible for the implementation of this Agreement.

(3) The Parties shall inform each other through diplomatic channels of any subsequent changes of the National Security Authorities.

ARTICLE 4

SECURITY CLASSIFICATIONS

(1) Classified Information released under this Agreement shall be marked with the appropriate security classification level in accordance with the national laws and regulations of the Parties.

(2) Enakovredne oznake stopnje tajnosti so:

Republika Slovenija	Republika Srbija	Angleški prevod
STROGO TAJNO	ДРЖАВНА ТАЈНА	TOP SECRET
TAJNO	СТРОГО ПОВЕРЉИВО	SECRET
ZAUPNO	ПОВЕРЉИВО	CONFIDENTIAL
INTERNO	ИНТЕРНО	RESTRICTED

5. ČLEN

DOSTOP DO TAJNIH PODATKOV

(1) Dostop do tajnih podatkov je dovoljen samo tistim posameznikom, ki imajo potrebo po seznanitvi, so bili poučeni o ravnanju s tajnimi podatki in njihovem varovanju ter so za to pravilno pooblaščeni v skladu z notranjimi zakoni in drugimi predpisi.

(2) Pogodbenici medsebojno priznavata dovoljenja za dostop do tajnih podatkov in varnostna dovoljenja organizacij. Skladno s tem se uporablja drugi odstavek 4. člena.

6. ČLEN

VAROVANJE TAJNIH PODATKOV

(1) Pogodbenici zagotavljata tajnim podatkom iz tega sporazuma enako varovanje kot svojim tajnim podatkom enakovredne stopnje tajnosti.

(2) Pristojni varnostni organ pogodbenice izvora:

a) zagotovi, da so tajni podatki označeni z ustrezno oznako stopnje tajnosti v skladu z njenimi notranjimi zakoni in drugimi predpisi, ter

b) obvesti pogodbenico prejemnico o vseh pogojih za dajanje tajnih podatkov ali omejitvah njihove uporabe ter o vseh poznejših spremembah stopnje tajnosti.

(3) Pristojni varnostni organ pogodbenice prejemnice:

a) zagotovi, da so tajni podatki označeni z enakovrednimi oznakami stopnje tajnosti v skladu z drugim odstavkom 4. člena, in

b) zagotovi, da se stopnja tajnosti ne spremeni, razen s pisnim dovoljenjem pogodbenice izvora.

(4) Pogodbenica zagotovi, da se izvajajo ustrezni ukrepi za varovanje tajnih podatkov, ki se obdelujejo, hranijo ali prenašajo v informacijsko-komunikacijskih sistemih. S temi ukrepi se zagotovijo zaupnost, celovitost, razpoložljivost, in kadar je primerno, nezatajljivost in verodostojnost tajnih podatkov ter ustrezna raven odgovornosti in sledljivosti dejanj, povezanih s takimi podatki.

7. ČLEN

OMEJITEV UPORABE TAJNIH PODATKOV

(1) Pogodbenica prejemnica tajne podatke uporabi izključno za namen, za katerega so ji bili dani, in z omejitvami, ki jih je navedla pogodbenica izvora.

(2) Pogodbenica prejemnica ne daje tajnih podatkov tretji strani brez pisnega soglasja pogodbenice izvora.

8. ČLEN

PRENOS TAJNIH PODATKOV

(1) Prenos tajnih podatkov med pogodbenicama poteka po diplomatski poti ali drugih varnih poteh, ki jih obojestransko odobrita njuna nacionalna varnostna organa v skladu z notranjimi zakoni in drugimi predpisi.

(2) The following national security classification markings are equivalent:

Republic of Slovenia	Republic of Serbia	English translation
STROGO TAJNO	ДРЖАВНА ТАЈНА	TOP SECRET
TAJNO	СТРОГО ПОВЕРЉИВО	SECRET
ZAUPNO	ПОВЕРЉИВО	CONFIDENTIAL
INTERNO	ИНТЕРНО	RESTRICTED

ARTICLE 5

ACCESS TO CLASSIFIED INFORMATION

(1) Access to Classified Information shall be allowed only to those individuals with a Need-to-Know, who have been briefed on handling and protection of Classified Information and who have been duly authorised in accordance with national laws and regulations.

(2) The Parties shall mutually recognise their Personnel and Facility Security Clearances. Paragraph 2 of Article 4 shall apply accordingly.

ARTICLE 6

PROTECTION OF CLASSIFIED INFORMATION

(1) The Parties shall afford to Classified Information referred to in this Agreement the same protection as to their own Classified Information of the corresponding security classification level.

(2) The Competent Security Authority of the Originating Party shall:

a) ensure that the Classified Information is marked with an appropriate security classification marking in accordance with its national laws and regulations, and

b) inform the Recipient Party of any conditions of release or limitations on the use of the Classified Information and of any subsequent changes in the security classification.

(3) The Competent Security Authority of the Recipient Party shall:

a) ensure that the Classified Information is marked with an equivalent security classification marking in accordance with Paragraph 2 of Article 4, and

b) ensure that the security classification level is not changed unless authorized in writing by the Originating Party.

(4) Each Party shall ensure that appropriate measures are implemented for the protection of Classified Information processed, stored or transmitted in communication and information systems. Such measures shall ensure the confidentiality, integrity, availability and, where applicable, non-repudiation and authenticity of Classified Information as well as an appropriate level of accountability and traceability of actions in relation to that information.

ARTICLE 7

RESTRICTION OF USE OF CLASSIFIED INFORMATION

(1) The Recipient Party shall use Classified Information only for the purpose for which it has been released and within the limitations stated by the Originating Party.

(2) The Recipient Party shall not release Classified Information to a Third Party without a written consent of the Originating Party.

ARTICLE 8

TRANSMISSION OF CLASSIFIED INFORMATION

(1) Classified Information shall be transmitted between the Parties through diplomatic channels or through other secure channels mutually approved by their National Security Authorities in accordance with the national laws and regulations.

(2) Prenos tajnih podatkov stopnje INTERNO lahko poteka tudi po pošti ali prek druge dostavne službe v skladu z notranjimi zakoni in drugimi predpisi.

9. ČLEN

RAZMNOŽEVANJE, PREVAJANJE IN UNIČEVANJE TAJNIH PODATKOV

(1) Vsi izvodi in prevodi imajo ustrezno oznako stopnje tajnosti ter se varujejo kot tajni podatki izvirnika. Prevodi in število izvodov so omejeni na najmanjšo količino, ki je potrebna za uradne namene.

(2) Vsak prevod se označi s stopnjo tajnosti izvirnika in mora imeti v jeziku prevoda ustrezno navedbo, da vsebuje tajne podatke pogodbenice izvora.

(3) Tajni podatki izvirnika in prevoda stopnje STROGO TAJNO se razmnožujejo izključno s pisnim dovoljenjem pogodbenice izvora.

(4) Tajni podatki stopnje STROGO TAJNO se ne smejo uničiti. Ko jih pogodbenici ne potrebujeta več, se vrnejo pogodbenici izvora.

(5) Tajne podatke stopnje TAJNO ali nižje stopnje pogodbenica prejemnica, ko jih ne potrebuje več, uniči v skladu s svojimi notranjimi zakoni in drugimi predpisi.

(6) Če v kriznih razmerah tajnih podatkov, ki se prenesejo ali nastanejo po tem sporazumu, ni mogoče varovati ali vrniti, se takoj uničijo. Pogodbenica prejemnica čim prej obvesti nacionalni varnostni organ pogodbenice izvora o njihovem uničenju.

10. ČLEN

POGODBE S TAJNIMI PODATKI

(1) Preden se tajni podatki v zvezi s pogodbo s tajnimi podatki sporočijo izvajalcem, podizvajalcem ali morebitnim izvajalcem, nacionalni varnostni organ pogodbenice prejemnice:

a) zagotovi, da so izvajalec, podizvajalec ali morebitni izvajalec in njihove organizacije zmožni podatke ustrezno varovati;

b) izda organizaciji ustrezno varnostno dovoljenje;

c) izda ustrezno dovoljenje za dostop do tajnih podatkov osebam, ki opravljajo naloge, pri katerih je potreben dostop do tajnih podatkov;

d) zagotovi, da so vse osebe, ki imajo dostop do tajnih podatkov, obveščene o svoji odgovornosti in obveznosti glede varovanja podatkov v skladu z notranjimi zakoni in drugimi predpisi pogodbenice prejemnice.

(2) Nacionalni varnostni organ pogodbenice izvora lahko zahteva varnostni inšpekcijski pregled organizacije, da se zagotovi stalno izpolnjevanje varnostnih standardov v skladu z notranjimi zakoni in drugimi predpisi.

(3) Pogodba s tajnimi podatki vsebuje določbe o varnostnih zahtevah in stopnji tajnosti vsakega njenega vidika ali dela. Izvod takega dokumenta se predloži nacionalnima varnostnima organoma pogodbenic.

11. ČLEN

OBISKI

(1) Obiski, pri katerih je potreben dostop do tajnih podatkov, se odobrijo na podlagi predhodnega dovoljenja nacionalnega varnostnega organa pogodbenice gostiteljice.

(2) Zaprosilo za obisk se predloži ustreznemu nacionalnemu varnostnemu organu vsaj 20 dni pred začetkom obiska. Zaprosilo za obisk vsebuje te podatke, ki se uporabljajo izključno za namen obiska:

(2) Information classified as RESTRICTED may be transmitted also by post or another delivery service in accordance with the national laws and regulations.

ARTICLE 9

REPRODUCTION, TRANSLATION AND DESTRUCTION OF CLASSIFIED INFORMATION

(1) All reproductions and translations shall bear appropriate security classification markings and they shall be protected as the original Classified Information. The translations and the number of reproductions shall be limited to the minimum required for an official purpose.

(2) All translations shall be marked with the original security classification marking and shall contain a suitable annotation, in the language of translation, indicating that they contain Classified Information of the Originating Party.

(3) Classified Information marked TOP SECRET, both original and translation, shall be reproduced only upon the written permission of the Originating Party.

(4) Classified Information marked TOP SECRET shall not be destroyed. It shall be returned to the Originating Party after it is no longer considered necessary by the Parties.

(5) Information classified as SECRET or below shall be destroyed by the Recipient Party in accordance with its national laws and regulations after it is no longer considered necessary.

(6) In crisis situation in which it is impossible to protect or return Classified Information transmitted or generated under this Agreement, the Classified Information shall be destroyed immediately. The Recipient Party shall inform the National Security Authority of the Originating Party about this destruction as soon as possible.

ARTICLE 10

CLASSIFIED CONTRACTS

(1) Before providing Classified Information related to a Classified Contract to contractors, sub-contractors or prospective contractor, the National Security Authority of the Recipient Party shall:

a) ensure that such contractor, subcontractor or prospective contractor and its facilities have the capability to protect the information adequately;

b) grant to the facility an appropriate Facility Security Clearance;

c) grant an appropriate Personal Security Clearance to persons who perform functions which require access to the Classified Information;

d) ensure that all persons having access to the Classified Information are informed of their responsibilities and obligation to protect the information in accordance with the national laws and regulations of the Recipient Party.

(2) National Security Authority of the Originating Party may request that a security inspection is carried out at a facility to ensure continuing compliance with security standards in accordance with the national laws and regulations.

(3) A Classified Contract shall contain provisions on the security requirements and on the classification of each aspect or element of the Classified Contract. A copy of such document shall be submitted to the National Security Authorities of the Parties.

ARTICLE 11

VISITS

(1) Visits necessitating access to Classified Information shall be subject to prior permission of the National Security Authority of the host Party.

(2) A request for visit shall be submitted to the relevant National Security Authority at least 20 days prior to the commencement of the visit. The request for the visit shall include the following data that shall be used for the purpose of the visit only:

a) ime in priimek obiskovalca, datum in kraj rojstva, državljanstvo in številko osebne izkaznice ali potnega lista;

b) položaj obiskovalca s podatki o delodajalcu, ki ga obiskovalec zastopa;

c) podatke o projektu, pri katerem obiskovalec sodeluje;

d) veljavnost in stopnjo tajnosti obiskovalčevega dovoljenja za dostop do tajnih podatkov, če je potrebno;

e) ime, naslov, telefonsko številko, številko telefaksa, elektronski naslov organizacije, v kateri bo obisk, in osebo za stike v tej organizaciji;

f) namen obiska, vključno z najvišjo stopnjo tajnosti obravnavanih tajnih podatkov;

g) datum in trajanje obiska. Pri večkratnih obiskih se navede celotno obdobje, v katerem bodo potekali;

h) datum in podpis nacionalnega varnostnega organa pošiljatelja.

(3) V nujnih primerih se lahko nacionalna varnostna organa dogovorita o krajšem obdobju za predložitev zaprosila za obisk.

(4) Nacionalna varnostna organa se lahko dogovorita o seznamu obiskovalcev, ki imajo pravico do večkratnih obiskov. Seznam velja za začetno obdobje, ki ni daljše od 12 mesecev in se lahko podaljša za največ 12 mesecev. Zaprosilo za večkratne obiske se predloži v skladu z drugim odstavkom tega člena. Ko je seznam potrjen, se lahko sodelujoče organizacije o obiskih dogovarjajo neposredno.

(5) Pogodbenica zagotavlja varstvo osebnih podatkov obiskovalcev v skladu z notranjimi zakoni in drugimi predpisi.

(6) Vsi tajni podatki, ki jih dobi obiskovalec, veljajo za tajne podatke po tem sporazumu.

12. ČLEN

SODELOVANJE PRI VAROVANJU TAJNOSTI

(1) Zaradi doseganja in ohranjanja primerljivih varnostnih standardov nacionalna varnostna organa na podlagi zaprosila drug drugemu zagotovita podatke o svojih nacionalnih varnostnih standardih, postopkih in praksah za varovanje tajnih podatkov. V ta namen se lahko nacionalna varnostna organa obiskujeta.

(2) Pristojna varnostna organa se obveščata o izjemnih varnostnih tveganjih, ki lahko ogrozijo izmenjane tajne podatke.

(3) Na podlagi zaprosila si nacionalna varnostna organa pomagata pri izvajanju postopkov varnostnega preverjanja.

(4) Nacionalna varnostna organa se takoj obvestita o vsaki spremembi pri medsebojno priznanih dovoljenjih za dostop do tajnih podatkov in varnostnih dovoljenjih organizacij.

13. ČLEN

KRŠITEV VAROVANJA TAJNOSTI

(1) Ob kršitvi varovanja tajnosti, katere posledica je nepooblaščeno razkritje, odtujitev ali izguba tajnih podatkov, ali sumu take kršitve nacionalni varnostni organ pogodbenice prejemnice o tem takoj pisno obvesti nacionalni varnostni organ pogodbenice izvora.

(2) Pristojni organi pogodbenice prejemnice sprejmejo vse ustrezne ukrepe v skladu z notranjimi zakoni in drugimi predpisi, da omejijo posledice kršitve iz prejšnjega odstavka in preprečijo nadaljnje kršitve. Na podlagi zaprosila druga pogodbenica zagotovi ustrezno pomoč; obvesti se o izidu postopkov in ukrepih, sprejetih zaradi kršitve.

(3) Ob kršitvi varovanja tajnosti v tretji strani, nacionalni varnostni organ pogodbenice pošiljateljice nemudoma sprejme ukrepe iz prejšnjega odstavka.

a) the visitor's name, date and place of birth, citizenship and identification card/passport number;

b) the visitor's position, with a specification of the employer which the visitor represents;

c) a specification of the project in which the visitor participates;

d) the validity and level of the visitor's Personnel Security Clearance, if required;

e) the name, address, phone/fax number, e-mail and point of contact of the facility to be visited;

f) the purpose of the visit, including the highest security classification level of Classified Information to be involved;

g) the date and duration of the visit. In case of recurring visits the total period covered by the visits shall be stated;

h) the date and signature of the sending National Security Authority.

(3) In urgent cases, the National Security Authorities can agree on a shorter period for the submission of the request for visit.

(4) The National Security Authorities may agree on a list of visitors entitled to recurring visits. The list shall be valid for an initial period not exceeding 12 months and may be extended for a further period of time not exceeding 12 months. A request for recurring visits shall be submitted in accordance with Paragraph 2 of this Article. Once the list has been approved, visits may be arranged directly between the facilities involved.

(5) Each Party shall guarantee the protection of personal data of the visitors in accordance with the national laws and regulations.

(6) Any Classified Information acquired by a visitor shall be considered as Classified Information under this Agreement.

ARTICLE 12

SECURITY CO-OPERATION

(1) In order to achieve and maintain comparable standards of security, the National Security Authorities shall, on request, provide each other with information about their national security standards, procedures and practices for the protection of Classified Information. To this aim the National Security Authorities may visit each other.

(2) The Competent Security Authorities shall inform each other of exceptional security risks that may endanger the exchanged Classified Information.

(3) On request, the National Security Authorities shall assist each other in carrying out security clearance procedures.

(4) The National Security Authorities shall promptly inform each other about any changes in mutually recognized Personnel and Facility Security Clearances.

ARTICLE 13

BREACH OF SECURITY

(1) In case of a security breach resulting in unauthorised disclosure, misappropriation or loss of Classified Information or suspicion of such a breach, the National Security Authority of the Recipient Party shall immediately inform the National Security Authority of the Originating Party thereof in writing.

(2) The appropriate authorities of the Recipient Party shall undertake all appropriate measures in accordance with the national laws and regulations so as to limit the consequences of the breach referred to in Paragraph 1 of this Article and to prevent further breaches. On request, the other Party shall provide appropriate assistance; it shall be informed of the outcome of the proceedings and the measures undertaken due to the breach.

(3) When the breach of security has occurred in a Third Party, the National Security Authority of the sending Party shall take the actions referred to in paragraph 2 of this Article without delay.

14. ČLEN

STROŠKI

Vsaka pogodbenica krije svoje stroške, ki nastanejo pri izvajanju tega sporazuma.

15. ČLEN

REŠEVANJE SPOROV

Spore zaradi razlage ali uporabe tega sporazuma pogodbenici rešujeta z medsebojnimi posvetovanji in pogajanji ter jih ne predložita v reševanje mednarodnemu sodišču ali tretji strani.

16. ČLEN

DOGOVORI O IZVAJANJU

Po potrebi se nacionalna varnostna organa lahko dogovorita o dogovorih za izvajanje.

17. ČLEN

KONČNE DOLOČBE

(1) Sporazum začne veljati prvi dan drugega meseca po prejemu zadnjega uradnega obvestila, s katerim se pogodbenici po diplomatski poti obvestita, da so izpolnjene njune notranjepravne zahteve, potrebne za začetek veljavnosti tega sporazuma.

(2) Sporazum se lahko spremeni z medsebojnim pisnim soglasjem pogodbenic. Spremembe začnejo veljati v skladu s prejšnjim odstavkom.

(3) Ta sporazum se sklene za nedoločen čas. Pogodbenica ga lahko odpove s pisnim obvestilom, ki ga po diplomatski poti pošlje drugi pogodbenici. V tem primeru sporazum preneha veljati šest mesecev po dnevu, ko druga pogodbenica prejme obvestilo o odpovedi.

(4) Ob prenehanju veljavnosti tega sporazuma se vsi tajni podatki, preneseni v skladu s tem sporazumom, še naprej varujejo v skladu z njegovimi določbami in se na podlagi zaprosila vrnejo pogodbenici izvora.

V potrditev tega sta podpisana, ki sta bila za to pravilno pooblaščena, podpisala ta sporazum.

Sklenjeno v Beogradu, dne 2. oktobra 2013 v dveh izvirnikih v slovenskem, srbskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri različni razlagi prevlada angleško besedilo.

Za Vlado
Republike Slovenije
Boris Mohar l.r.

Za Vlado
Republike Srbije
Goran Matić l.r.

ARTICLE 14

EXPENSES

Each Party shall bear its own expenses incurred in the course of implementation of this Agreement.

ARTICLE 15

SETTLEMENT OF DISPUTES

Any dispute regarding the interpretation or application of this Agreement shall be settled by consultations and negotiations between the Parties and shall not be referred to any international tribunal or Third Party for settlement.

ARTICLE 16

IMPLEMENTING ARRANGEMENTS

If needed National Security Authorities may agree on Implementing arrangements.

ARTICLE 17

FINAL PROVISIONS

(1) This Agreement shall enter into force on the first day of the second month from the date of receipt of the latest written notification by which the Parties have informed each other, through diplomatic channels, that their internal legal requirements necessary for its entry into force have been fulfilled.

(2) This Agreement may be amended by mutual written consent of the Parties. Amendments shall enter into force in accordance with paragraph 1 of this Article.

(3) This Agreement is concluded for an indefinite period of time. Either Party may denounce this Agreement by giving the other Party notice in writing through diplomatic channels. In that case, this Agreement shall terminate six months from the date on which the other Party has received the denunciation notice.

(4) In case of termination of this Agreement, all Classified Information transferred pursuant to this Agreement shall continue to be protected in accordance with the provisions set forth herein and, upon request, returned to the Originating Party.

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

Done in Belgrade on 2 October 2013 in two originals in the Slovenian, Serbian and English languages, all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For the Government
of the Republic of Slovenia
Boris Mohar (s)

For the Government
of the Republic of Serbia
Goran Matić (s)

3. člen

Za izvajanje sporazuma skrbi Urad Vlade Republike Slovenije za varovanje tajnih podatkov.

4. člen

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

Št. 040-05/12-15/12
Ljubljana, dne 28. aprila 2014
EPA 633-VI

Državni zbor
Republike Slovenije
Janko Veber l.r.
Predsednik

26. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Svetom ministrov Bosne in Hercegovine o izmenjavi in medsebojnem varovanju tajnih podatkov (BBHIMVTP)

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

U K A Z

o razglasitvi Zakona o ratifikaciji Sporazuma med Vlado Republike Slovenije in Svetom ministrov Bosne in Hercegovine o izmenjavi in medsebojnem varovanju tajnih podatkov (BBHIMVTP)

Razglašam Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Svetom ministrov Bosne in Hercegovine o izmenjavi in medsebojnem varovanju tajnih podatkov (BBHIMVTP), ki ga je sprejel Državni zbor Republike Slovenije na seji dne 28. aprila 2014.

Št. 003-02-4/2014-23
Ljubljana, dne 6. maja 2014

Borut Pahor l.r.
Predsednik
Republike Slovenije

Z A K O N

O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN SVETOM MINISTROV BOSNE IN HERCEGOVINE O IZMENJAVI IN MEDSEBOJNEM VAROVANJU TAJNIH PODATKOV (BBHIMVTP)

1. člen

Ratificira se Sporazum med Vlado Republike Slovenije in Svetom ministrov Bosne in Hercegovine o izmenjavi in medsebojnem varovanju tajnih podatkov, sklenjen 7. oktobra 2013 v Sarajevu.

2. člen

Besedilo sporazuma se v izvirniku v slovenskem in angleškem jeziku glasi[1]:

S P O R A Z U M

MED VLADO REPUBLIKE SLOVENIJE IN SVETOM MINISTROV BOSNE IN HERCEGOVINE O IZMENJAVI IN MEDSEBOJNEM VAROVANJU TAJNIH PODATKOV

Vlada Republike Slovenije in Svet ministrov Bosne in Hercegovine, v nadaljevanju "pogodbenika", sta se

v želji, da bi zagotovila varovanje tajnih podatkov, izmenjanih med njima ali med javnimi in zasebnimi subjekti v njuni pristojnosti,
dogovorila:

1. ČLEN

CILJ

Pogodbenika v skladu s svojimi notranjimi zakoni in drugimi predpisi ter ob upoštevanju interesov in varnosti države sprejmeta vse ustrezne ukrepe, da bi zagotovila varovanje tajnih podatkov, ki se prenesejo ali nastanejo po tem sporazumu.

2. ČLEN

POMEN IZRAZOV

V tem sporazumu izrazi pomenijo:

tajni podatek: podatek, ki se ne glede na obliko prenese ali nastane med pogodbenikoma po notranjih zakonih in drugih predpisih pogodbenika ter v interesu nacionalne varnosti zahteva varovanje pred nepooblaščenim razkritjem ali drugim ogrožanjem ter ga je pogodbenik za takega določil in ustrezno označil;

A G R E E M E N T

BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SLOVENIA AND THE COUNCIL OF MINISTERS OF BOSNIA AND HERZEGOVINA ON THE EXCHANGE AND MUTUAL PROTECTION OF CLASSIFIED INFORMATION

The Government of the Republic of Slovenia and the Council of Ministers of Bosnia and Herzegovina hereinafter referred to as the "Parties",

wishing to ensure the protection of Classified Information exchanged between the Parties or between public and private entities under their jurisdiction

have agreed on the following:

ARTICLE 1

OBJECTIVE

In accordance with their national laws and regulations and in respect of national interests and security both Parties shall take all appropriate measures to ensure the protection of Classified Information, which is transmitted or generated according to this Agreement.

ARTICLE 2

DEFINITIONS

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

Classified Information: Any information, regardless of its form, which is transmitted or generated between the Parties under the national laws and regulations of either Party and requires in the interests of national security protection against unauthorised disclosure or other compromise and is designated as such and marked appropriately by a Party.

[1] Jezikovne različice v uradnih jezikih Bosne in Hercegovine (bosanskem, hrvaškem in srbskem) so na vpogled v Sektorju za mednarodno pravo MZZ.

pogodbenik izvora: pogodbenik, vključno z javnimi ali zasebnimi subjekti v njegovi pristojnosti, ki daje tajne podatke pogodbeniku prejemniku;

pogodbenik prejemnik: pogodbenik, vključno z javnimi ali zasebnimi subjekti v njegovi pristojnosti, ki prejema tajne podatke od pogodbenika izvora;

potreba po seznanitvi: načelo, po katerem se posamezniku lahko dovoli dostop do tajnih podatkov le za opravljanje njegovih uradnih dolžnosti ali nalog;

dovoljenje za dostop do tajnih podatkov: odločitev po varnostnem preverjanju osebe v skladu z notranjimi zakoni in drugimi predpisi, na podlagi katere je posameznik pooblaščen za dostop do tajnih podatkov stopnje tajnosti, ki je navedena na dovoljenju, in za ravnanje z njimi;

varnostno dovoljenje organizacije: odločitev po varnostnem preverjanju, da izvajalec, ki je pravna oseba, izpolnjuje pogoje za ravnanje s tajnimi podatki v skladu z notranjimi zakoni in drugimi predpisi pogodbenika;

izvajalec: posameznik ali pravna oseba s sposobnostjo za sklepanje pogodb;

pogodba s tajnimi podatki: pogodba ali podpogodba, vključno s pogajanji pred sklenitvijo pogodbe, ki vsebuje tajne podatke ali vključuje dostop do njih;

tretja stran: država, vključno z javnimi ali zasebnimi subjekti v njeni pristojnosti, ali mednarodna organizacija, ki ni pogodbenica tega sporazuma.

Originating Party: The Party, including any public or private entities under its jurisdiction, which releases Classified Information to the Recipient Party.

Recipient Party: The Party, including any public or private entities under its jurisdiction, which receives Classified Information from the Originating Party.

Need-to-Know: A principle by which access to Classified Information may be granted to an individual only in connection with his/her official duties or tasks.

Personnel Security Clearance: A determination following a vetting procedure in accordance with the national laws and regulations, on the basis of which an individual is authorised to have access to and to handle Classified Information up to the level defined in the clearance.

Facility Security Clearance: A determination following a vetting procedure certifying that a contractor which is a legal entity fulfils the conditions of handling Classified Information in accordance with the national lows and regulations of one of the Parties.

Contractor: An individual or a legal entity possessing the capacity to conclude contracts.

Classified Contract: A contract or a subcontract, including pre-contractual negotiations, which contains Classified Information or involves access to it.

Third Party: A state, including any public or private entities under its jurisdiction, or an international organisation that is not a Party to this Agreement.

3. ČLEN

PRISTOJNI VARNOSTNI ORGANI

(1) Nacionalna varnostna organa, ki sta ju pogodbenika imenovala za odgovorna za splošno izvajanje tega sporazuma in ustrezen nadzor nad vsemi njegovimi vidiki, sta:

v Republiki Sloveniji:

Urad Vlade Republike Slovenije za varovanje tajnih podatkov,

v Bosni in Hercegovini:

Ministarstvo sigurnosti Bosne i Hercegovine (Ministrstvo za varnost Bosne in Hercegovine),

Sektor za zaštitu tajnih podataka – Državni sigurnosni organ (Sektor za zaščito tajnih podatkov – Nacionalni varnostni organ).

(2) Nacionalna varnostna organa se uradno obveščata o drugih pristojnih varnostnih organih, odgovornih za izvajanje tega sporazuma.

(3) Pogodbenika se po diplomatski poti obveščata o vseh poznejših spremembah nacionalnih varnostnih organov.

ARTICLE 3

COMPETENT SECURITY AUTHORITIES

(1) The National Security Authorities designated by the Parties as responsible for the general implementation and the relevant controls of all aspects of this Agreement are:

In the Republic of Slovenia:

Urad Vlade Republike Slovenije za varovanje tajnih podatkov (Government Office for the Protection of Classified Information);

In Bosnia and Herzegovina:

Ministarstvo sigurnosti Bosne i Hercegovine (Ministry of Security of Bosnia and Herzegovina),

Sektor za zaštitu tajnih podataka – Državni sigurnosni organ (Sector for protection of Classified Information – National Security Authority).

(2) The National Security Authorities shall notify each other of any other Competent Security Authorities that are responsible for the implementation of this Agreement.

(3) The Parties shall inform each other through diplomatic channels of any subsequent changes of the National Security Authorities.

4. ČLEN

STOPNJE TAJNOSTI

(1) Tajni podatki, dani na podlagi tega sporazuma, so označeni z ustrezno stopnjo tajnosti v skladu z notranjimi zakoni in drugimi predpisi pogodbenikov.

(2) Enakovredne oznake stopnje tajnosti so:

ARTICLE 4

SECURITY CLASSIFICATIONS

(1) Classified Information released under this Agreement shall be marked with the appropriate security classification level in accordance with the national laws and regulations of the Parties.

(2) The following national security classification markings are equivalent:

Republika Slovenija	Bosna in Hercegovina	Angleški prevod
STROGO TAJNO	VRLO TAJNO	TOP SECRET
TAJNO	TAJNO	SECRET
ZAUPNO	POVJERLJIVO	CONFIDENTIAL
INTERNO	INTERNO	RESTRICTED

Republic of Slovenia	Bosnia and Herzegovina	English translation
STROGO TAJNO	VRLO TAJNO	TOP SECRET
TAJNO	TAJNO	SECRET
ZAUPNO	POVJERLJIVO	CONFIDENTIAL
INTERNO	INTERNO	RESTRICTED

5. ČLEN

DOSTOP DO TAJNIH PODATKOV

(1) Dostop do tajnih podatkov je dovoljen samo tistim posameznikom, ki imajo potrebo po seznanitvi, so bili poučeni o ravnanju s tajnimi podatki in njihovem varovanju ter so za to pravilno pooblaščeni v skladu z notranjimi zakoni in drugimi predpisi.

(2) Pogodbenika medsebojno priznavata dovoljenja za dostop do tajnih podatkov in varnostna dovoljenja organizacij. Pri tem se uporablja drugi odstavek 4. člena.

6. ČLEN

VAROVANJE TAJNIH PODATKOV

(1) Pogodbenika zagotavljata tajnim podatkom iz tega sporazuma enako varovanje kot svojim tajnim podatkom enakovredne stopnje tajnosti.

(2) Pristojni varnostni organ pogodbenika izvora:

a) zagotovi, da so tajni podatki označeni z ustrezno oznako stopnje tajnosti v skladu z njegovimi notranjimi zakoni in drugimi predpisi, ter

b) obvesti pogodbenika prejemnika o vseh pogojih za dajanje tajnih podatkov ali omejitvah njihove uporabe ter o vseh poznejših spremembah stopnje tajnosti.

(3) Pristojni varnostni organ pogodbenika prejemnika:

a) zagotovi, da so tajni podatki označeni z enakovrednimi oznakami stopnje tajnosti v skladu z drugim odstavkom 4. člena, in

b) zagotovi, da se stopnja tajnosti ne spremeni, razen s pisnim dovoljenjem pogodbenika izvora.

(4) Pogodbenik zagotovi, da se izvajajo ustrezni ukrepi za varovanje tajnih podatkov, ki se obdelujejo, hranijo ali prenašajo v informacijsko-komunikacijskih sistemih. S temi ukrepi se zagotovijo zaupnost, celovitost, razpoložljivost, in kadar je primerno, nezatajljivost in verodostojnost tajnih podatkov ter ustrezna raven odgovornosti in sledljivosti dejanj, povezanih s takimi podatki.

7. ČLEN

OMEJITEV UPORABE TAJNIH PODATKOV

(1) Pogodbenik prejemnik tajne podatke uporabi izključno za namen, za katerega so mu bili dani, in z omejitvami, ki jih je navedel pogodbenik izvora.

(2) Pogodbenik prejemnik ne daje tajnih podatkov tretji strani brez pisnega soglasja pogodbenika izvora.

8. ČLEN

PRENOS TAJNIH PODATKOV

(1) Prenos tajnih podatkov med pogodbenikoma poteka po diplomatski poti ali drugih varnih poteh, ki jih obojestransko odobrita njuna nacionalna varnostna organa v skladu z notranjimi zakoni in drugimi predpisi.

(2) Prenos tajnih podatkov stopnje INTERNO lahko poteka tudi po pošti ali prek druge dostavne službe v skladu z notranjimi zakoni in drugimi predpisi.

9. ČLEN

RAZMNOŽEVANJE, PREVAJANJE IN UNIČEVANJE TAJNIH PODATKOV

(1) Vsi izvodi in prevodi imajo ustrezno oznako stopnje tajnosti ter se varujejo kot tajni podatki izvirnika. Prevodi in število izvodov so omejeni na najmanjšo količino, ki je potrebna za uradne namene.

ARTICLE 5

ACCESS TO CLASSIFIED INFORMATION

(1) Access to Classified Information shall be allowed only to those individuals with a Need-to-Know, who have been briefed on handling and protection of Classified Information and who have been duly authorised in accordance with national laws and regulations.

(2) The Parties shall mutually recognise their Personnel and Facility Security Clearances. Paragraph 2 of Article 4 shall apply accordingly.

ARTICLE 6

PROTECTION OF CLASSIFIED INFORMATION

(1) The Parties shall afford to Classified Information referred to in this Agreement the same protection as to their own Classified Information of the corresponding security classification level.

(2) The Competent Security Authority of the Originating Party shall:

a) ensure that the Classified Information is marked with an appropriate security classification marking in accordance with its national laws and regulations, and

b) inform the Recipient Party of any conditions of release or limitations on the use of the Classified Information and of any subsequent changes in the security classification.

(3) The Competent Security Authority of the Recipient Party shall:

a) ensure that the Classified Information is marked with an equivalent security classification marking in accordance with Paragraph 2 of Article 4, and

b) ensure that the security classification level is not changed unless authorized in writing by the Originating Party.

(4) Each Party shall ensure that appropriate measures are implemented for the protection of Classified Information processed, stored or transmitted in communication and information systems. Such measures shall ensure the confidentiality, integrity, availability and, where applicable, non-repudiation and authenticity of Classified Information as well as an appropriate level of accountability and traceability of actions in relation to that information.

ARTICLE 7

RESTRICTION OF USE OF CLASSIFIED INFORMATION

(1) The Recipient Party shall use Classified Information only for the purpose for which it has been released and within the limitations stated by the Originating Party.

(2) The Recipient Party shall not release Classified Information to a Third Party without a written consent of the Originating Party.

ARTICLE 8

TRANSMISSION OF CLASSIFIED INFORMATION

(1) Classified Information shall be transmitted between the Parties through diplomatic channels or through other secure channels mutually approved by their National Security Authorities in accordance with the national laws and regulations.

(2) Information classified as RESTRICTED may be transmitted also by post or another delivery service in accordance with the national laws and regulations.

ARTICLE 9

REPRODUCTION, TRANSLATION AND DESTRUCTION OF CLASSIFIED INFORMATION

(1) All reproductions and translations shall bear appropriate security classification markings and they shall be protected as the original Classified Information. The translations and the number of reproductions shall be limited to the minimum required for an official purpose.

(2) Vsak prevod se označi s stopnjo tajnosti izvirnika in mora imeti v jeziku prevoda ustrezno navedbo, da vsebuje tajne podatke pogodbenika izvora.

(3) Tajni podatki izvirnika in prevoda stopnje STROGO TAJNO se razmnožujejo izključno s pisnim dovoljenjem pogodbenika izvora.

(4) Tajni podatki stopnje STROGO TAJNO se ne smejo uničiti. Ko niso več potrebni, se vrnejo pogodbeniku izvora.

(5) Tajne podatke stopnje TAJNO ali nižje stopnje pogodbenik prejemnik, ko jih ne potrebuje več, uniči v skladu s svojimi notranjimi zakoni in drugimi predpisi.

(6) Če v kriznih razmerah tajnih podatkov, ki se prenesejo ali nastanejo po tem sporazumu, ni mogoče varovati ali vrniti, se takoj uničijo. O njihovem uničenju pogodbenik prejemnik čim prej obvesti nacionalni varnostni organ pogodbenika izvora.

10. ČLEN

POGODBE S TAJNIMI PODATKI

(1) Preden se tajni podatki v zvezi s pogodbo s tajnimi podatki dajo izvajalcem, podizvajalcem ali morebitnim izvajalcem, nacionalni varnostni organ pogodbenika prejemnika:

a) zagotovi, da so izvajalec, podizvajalec ali morebitni izvajalec in njihove organizacije zmožni podatke ustrezno varovati;

b) izda organizaciji ustrezno varnostno dovoljenje;

c) izda ustrezno dovoljenje za dostop do tajnih podatkov osebam, ki opravljajo naloge, pri katerih je potreben dostop do tajnih podatkov.

(2) Pogodbenik prejemnik zagotovi, da so vse osebe, ki imajo dostop do tajnih podatkov, obveščene o svoji odgovornosti in obveznosti glede varovanja podatkov v skladu z ustreznimi zakoni in drugimi predpisi.

(3) Nacionalni varnostni organ pogodbenika izvora lahko zahteva inšpekcijski pregled organizacije, da se zagotovi stalno izpolnjevanje varnostnih standardov v skladu z notranjimi zakoni in drugimi predpisi.

(4) Pogodba s tajnimi podatki vsebuje določbe o varnostnih zahtevah in stopnji tajnosti vsakega njenega vidika ali dela. Izvod takega dokumenta se predloži nacionalnima varnostnima organoma pogodbenikov.

11. ČLEN

OBISKI

(1) Obiski, pri katerih je potreben dostop do tajnih podatkov, se odobrijo na podlagi predhodnega dovoljenja nacionalnega varnostnega organa pogodbenika gostitelja.

(2) Zaprosilo za obisk se predloži ustreznemu nacionalnemu varnostnemu organu vsaj 20 dni pred začetkom obiska. Zaprosilo za obisk vsebuje te podatke, ki se uporabljajo izključno za namen obiska:

a) ime in priimek obiskovalca, datum in kraj rojstva, državljanstvo in številko osebne izkaznice ali potnega lista;

b) položaj obiskovalca s podatki o delodajalcu, ki ga obiskovalec zastopa;

c) podatke o projektu, pri katerem obiskovalec sodeluje;

d) veljavnost in stopnjo tajnosti obiskovalčevega dovoljenja za dostop do tajnih podatkov, če je potrebno;

e) ime, naslov, telefonsko številko, številko telefaksa, elektronski naslov organizacije, v kateri bo obisk, in osebo za stike v tej organizaciji;

(2) All translations shall be marked with the original security classification marking and shall contain a suitable annotation, in the language of translation, indicating that they contain Classified Information of the Originating Party.

(3) Classified Information marked TOP SECRET, both original and translation, shall be reproduced only upon the written permission of the Originating Party.

(4) Classified Information marked TOP SECRET shall not be destroyed. It shall be returned to the Originating Party after it is no longer considered necessary.

(5) Information classified as SECRET or below shall be destroyed by the Recipient Party in accordance with its national laws and regulations after it is no longer considered necessary.

(6) In crisis situation in which it is impossible to protect or return Classified Information transmitted or generated under this Agreement, the Classified Information shall be destroyed immediately. The Recipient Party shall inform the National Security Authority of the Originating Party about this destruction as soon as possible.

ARTICLE 10

CLASSIFIED CONTRACTS

(1) Before providing Classified Information related to a Classified Contract to contractors, sub-contractors or prospective contractor, the National Security Authority of the Recipient Party shall:

a) ensure that such contractor, subcontractor or prospective contractor and its facilities have the capability to protect the information adequately;

b) grant to the facility an appropriate Facility Security Clearance;

c) grant an appropriate level of Personnel Security Clearance to persons who perform functions which require access to the Classified Information.

(2) The Recipient Party shall ensure that all persons having access to the Classified Information are informed of their responsibilities and obligations to protect the information in accordance with the appropriate laws and regulations.

(3) National Security Authority of the Originating Party may request that a security inspection is carried out at a facility to ensure continuing compliance with security standards in accordance with the national laws and regulations.

(4) A Classified Contract shall contain provisions on the security requirements and on the classification of each aspect or element of the Classified Contract. A copy of such document shall be submitted to the National Security Authorities of the Parties.

ARTICLE 11

VISITS

(1) Visits necessitating access to Classified Information shall be subject to prior permission of the National Security Authority of the host Party.

(2) A request for visit shall be submitted to the relevant National Security Authority at least 20 days prior to the commencement of the visit. The request for the visit shall include the following data that shall be used for the purpose of the visit only:

a) the visitor's name, date and place of birth, citizenship and identification card/passport number;

b) the visitor's position, with a specification of the employer which the visitor represents;

c) a specification of the project in which the visitor participates;

d) the validity and level of the visitor's Personnel Security Clearance, if required;

e) the name, address, phone and fax number, e-mail and point of contact of the facility to be visited;

f) namen obiska, vključno z najvišjo stopnjo tajnosti obravnavanih tajnih podatkov;

g) datum in trajanje obiska. Pri večkratnih obiskih se navede celotno obdobje, v katerem bodo potekali;

h) datum in podpis nacionalnega varnostnega organa pošiljatelja.

(3) V nujnih primerih se lahko nacionalna varnostna organa dogovorita o krajšem obdobju za predložitev zaprosila za obisk.

(4) Nacionalna varnostna organa se lahko dogovorita o seznamu obiskovalcev, ki imajo pravico do večkratnih obiskov. Seznam velja za začetno obdobje, ki ni daljše od 12 mesecev in se lahko podaljša za največ 12 mesecev. Zaprosilo za večkratne obiske se predloži v skladu z drugim odstavkom tega člena. Ko je seznam potrjen, se lahko sodelujoče organizacije o obiskih dogovarjajo neposredno.

(5) Pogodbenik zagotavlja varstvo osebnih podatkov obiskovalcev v skladu z notranjimi zakoni in drugimi predpisi.

(6) Vsi tajni podatki, ki jih dobi obiskovalec, veljajo za tajne podatke po tem sporazumu.

12. ČLEN

SODELOVANJE PRI VAROVANJU TAJNOSTI

(1) Zaradi doseganja in ohranjanja primerljivih varnostnih standardov nacionalna varnostna organa na podlagi zaprosila drug drugemu zagotovita podatke o svojih nacionalnih varnostnih standardih, postopkih in praksah za varovanje tajnih podatkov. V ta namen se lahko nacionalna varnostna organa obiskujeta.

(2) Pristojna varnostna organa se obveščata o izjemnih varnostnih tveganjih, ki lahko ogrozijo dane tajne podatke.

(3) Na podlagi zaprosila si nacionalna varnostna organa pomagata pri izvajanju postopkov varnostnega preverjanja.

(4) Nacionalna varnostna organa se takoj obvestita o vsaki spremembi pri medsebojno priznanih dovoljenjih za dostop do tajnih podatkov in varnostnih dovoljenjih organizacij.

13. ČLEN

KRŠITEV VAROVANJA TAJNOSTI

(1) Ob kršitvi varovanja tajnosti, katere posledica je nepooblaščeno razkritje, odtujitev ali izguba tajnih podatkov, ali sumu take kršitve nacionalni varnostni organ pogodbenika prejemnika o tem takoj pisno obvesti nacionalni varnostni organ pogodbenika izvora.

(2) Pristojni organi pogodbenika prejemnika sprejmejo vse ustrezne ukrepe v skladu z notranjimi zakoni in drugimi predpisi, da omejijo posledice kršitve iz prvega odstavka tega člena in preprečijo nadaljnje kršitve. Na podlagi zaprosila drug pogodbenik zagotovi ustrezno pomoč; obvesti se o izidu postopkov in ukrepih, sprejetih zaradi kršitve.

(3) Ob kršitvi varovanja tajnosti v tretji strani nacionalni varnostni organ pogodbenika pošiljatelja nemudoma sprejme ukrepe iz drugega odstavka tega člena.

14. ČLEN

STROŠKI

Vsak pogodbenik krije svoje stroške, ki nastanejo pri izvajanju tega sporazuma.

15. člen

REŠEVANJE SPOROV

Spore zaradi razlage ali uporabe tega sporazuma pogodbenika rešujeta z medsebojnimi posvetovanji in pogajanji ter jih ne predložita v reševanje mednarodnemu sodišču ali tretji strani.

f) the purpose of the visit, including the highest security classification level of Classified Information to be involved;

g) the date and duration of the visit. In case of recurring visits the total period covered by the visits shall be stated;

h) the date and signature of the sending National Security Authority.

(3) In urgent cases, the National Security Authorities can agree on a shorter period for the submission of the request for visit.

(4) The National Security Authorities may agree on a list of visitors entitled to recurring visits. The list shall be valid for an initial period not exceeding 12 months and may be extended for a further period of time not exceeding 12 months. A request for recurring visits shall be submitted in accordance with Paragraph 2 of this Article. Once the list has been approved, visits may be arranged directly between the facilities involved.

(5) Each Party shall guarantee the protection of personal data of the visitors in accordance with the national laws and regulations.

(6) Any Classified Information acquired by a visitor shall be considered as Classified Information under this Agreement.

ARTICLE 12

SECURITY CO-OPERATION

(1) In order to achieve and maintain comparable standards of security, the National Security Authorities shall, on request, provide each other with information about their national security standards, procedures and practices for the protection of Classified Information. To this aim the National Security Authorities may visit each other.

(2) The Competent Security Authorities shall inform each other of exceptional security risks that may endanger the released Classified Information.

(3) On request, the National Security Authorities shall assist each other in carrying out security clearance procedures.

(4) The National Security Authorities shall promptly inform each other about any changes in mutually recognized Personnel and Facility Security Clearances.

ARTICLE 13

BREACH OF SECURITY

(1) In case of a security breach resulting in unauthorised disclosure, misappropriation or loss of Classified Information or suspicion of such a breach, the National Security Authority of the Recipient Party shall immediately inform the National Security Authority of the Originating Party thereof in writing.

(2) The appropriate authorities of the Recipient Party shall undertake all appropriate measures in accordance with the national laws and regulations so as to limit the consequences of the breach referred to in Paragraph 1 of this Article and to prevent further breaches. On request, the other Party shall provide appropriate assistance; it shall be informed of the outcome of the proceedings and the measures undertaken due to the breach.

(3) When the breach of security has occurred in a Third Party, the National Security Authority of the sending Party shall take the actions referred to in paragraph 2 of this Article without delay.

ARTICLE 14

EXPENSES

Each Party shall bear its own expenses incurred in the course of implementation of this Agreement.

Article 15

SETTLEMENT OF DISPUTES

Any dispute regarding the interpretation or application of this Agreement shall be settled by consultations and negotiations between the Parties and shall not be referred to any international tribunal or Third Party for settlement.

16. člen

KONČNE DOLOČBE

(1) Sporazum začne veljati prvi dan drugega meseca po prejemu zadnjega uradnega obvestila, s katerim se pogodbenika po diplomatski poti obvestita, da so izpolnjene njune notranjepravne zahteve, potrebne za začetek veljavnosti tega sporazuma.

(2) Sporazum se lahko spremeni z medsebojnim pisnim soglasjem pogodbenikov. Spremembe začnejo veljati v skladu s prvim odstavkom tega člena.

(3) Ta sporazum se sklene za nedoločen čas. Pogodbenik ga lahko odpove s pisnim obvestilom, ki ga po diplomatski poti pošlje drugemu pogodbeniku. V tem primeru sporazum preneha veljati šest mesecev po dnevu, ko drug pogodbenik prejme obvestilo o odpovedi.

(4) Ob prenehanju veljavnosti tega sporazuma se vsi tajni podatki, preneseni v skladu s tem sporazumom, še naprej varujejo v skladu z njegovimi določbami in se na podlagi zaprosila vrnejo pogodbeniku izvora.

(5) Za izvajanje tega sporazuma se lahko sklenejo dogovori o izvajanju.

V potrditev tega sta podpisana, ki sta bila za to pravilno pooblaščena, podpisala ta sporazum.

Sklenjeno v Sarajevu, 7. oktobra 2013 v dveh izvirnikih v slovenskem jeziku, uradnih jezikih Bosne in Hercegovine (bosanskem, hrvaškem in srbskem) ter angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri različni razlagi prevlada angleško besedilo.

Za Vlado
Republike Slovenije
Boris Mohar l.r.

Za Svet ministrov
Bosne in Hercegovine
Mate Miletić l.r.

Article 16

FINAL PROVISIONS

(1) This Agreement shall enter into force on the first day of the second month from the date of receipt of the latest notification by which the Parties have informed each other, through diplomatic channels, that their internal legal requirements necessary for its entry into force have been fulfilled.

(2) This Agreement may be amended by mutual written consent of the Parties. Amendments shall enter into force in accordance with paragraph 1 of this Article.

(3) This Agreement is concluded for an indefinite period of time. Either Party may denounce this Agreement by giving the other Party notice in writing through diplomatic channels. In that case, this Agreement shall terminate six months from the date on which the other Party has received the denunciation notice.

(4) In case of termination of this Agreement, all Classified Information transferred pursuant to this Agreement shall continue to be protected in accordance with the provisions set forth herein and, upon request, returned to the Originating Party.

(5) Implementing arrangements may be concluded for the implementation of this Agreement.

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

Done in Sarajevo on 7 October 2013 in two originals in the Slovenian, official languages of Bosnia and Herzegovina (Bosnian, Croatian, Serbian) and English languages, all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For the Government
of the Republic of Slovenia
Boris Mohar (s)

For the Council of Ministers
of Bosnia and Herzegovina
Mate Miletić (s)

3. člen

Za izvajanje sporazuma skrbi Urad Vlade Republike Slovenije za varovanje tajnih podatkov.

4. člen

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

Št. 040-05/13-3/11
Ljubljana, dne 28. aprila 2014
EPA 999-VI

Državni zbor
Republike Slovenije
Janko Veber l.r.
Predsednik

27. Zakon o ratifikaciji Protokola o spremembah konvencije med Republiko Slovenijo in Velikim vojvodstvom Luksemburg o izogibanju dvojnega obdavčevanja v zvezi z davki od dohodka in premoženja (BLUIDO-A)

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

U K A Z

o razglasitvi Zakona o ratifikaciji Protokola o spremembah Konvencije med Republiko Slovenijo in Velikim vojvodstvom Luksemburg o izogibanju dvojnega obdavčevanja v zvezi z davki od dohodka in premoženja (BLUIDO-A)

Razglašam Zakon o ratifikaciji Protokola o spremembah Konvencije med Republiko Slovenijo in Velikim vojvodstvom Luksemburg o izogibanju dvojnega obdavčevanja v zvezi z davki od dohodka in premoženja (BLUIDO-A), ki ga je sprejel Državni zbor Republike Slovenije na seji dne 28. aprila 2014.

Št. 003-02-4/2014-21
Ljubljana, dne 6. maja 2014

Borut Pahor l.r.
Predsednik
Republike Slovenije

Z A K O N

O RATIFIKACIJI PROTOKOLA O SPREMEMBAH KONVENCIJE MED REPUBLIKO SLOVENIJO IN VELIKIM VOJVODSTVOM LUKSEMBURG O IZOGIBANJU DVOJNEGA OBDAVČEVANJA V ZVEZI Z DAVKI OD DOHODKA IN PREMOŽENJA (BLUIDO-A)

1. člen

Ratificira se Protokol o spremembah Konvencije med Republiko Slovenijo in Velikim vojvodstvom Luksemburg o izogibanju dvojnega obdavčevanja v zvezi z davki od dohodka in premoženja, podpisane v Ljubljani 2. aprila 2001, podpisan v Luxembourgu 20. junija 2013.

2. člen

Protokol se v izvirniku v slovenskem in angleškem jeziku glasi[1]:

P R O T O K O L

O SPREMEMBAH KONVENCIJE MED REPUBLIKO SLOVENIJO IN VELIKIM VOJVODSTVOM LUKSEMBURG O IZOGIBANJU DVOJNEGA OBDAVČEVANJA V ZVEZI Z DAVKI OD DOHODKA IN PREMOŽENJA, PODPISANE V LJUBLJANI 2. APRILA 2001

Republika Slovenija in Veliko vojvodstvo Luksemburg sta se

v želji, da bi sklenila Protokol o spremembah Konvencije med Republiko Slovenijo in Velikim vojvodstvom Luksemburg o izogibanju dvojnega obdavčevanja v zvezi z davki od dohodka in premoženja, podpisane v Ljubljani 2. aprila 2001 (v nadaljevanju: »konvencija«),

sporazumela:

1. ČLEN

27. člen konvencije (IZMENJAVA INFORMACIJ) se črta in nadomesti s tem členom:

P R O T O C O L

TO AMEND THE CONVENTION BETWEEN THE REPUBLIC OF SLOVENIA AND THE GRAND DUCHY OF LUXEMBOURG FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL, SIGNED AT LJUBLJANA ON 2 APRIL 2001

The Republic of Slovenia and the Grand Duchy of Luxembourg

Desiring to conclude a Protocol to amend the Convention between the Republic of Slovenia and the Grand Duchy of Luxembourg for the avoidance of double taxation with respect to taxes on income and on capital, signed at Ljubljana on 2 April 2001, (hereinafter referred to as “the Convention”),

Have agreed as follows:

ARTICLE 1

Article 27 (EXCHANGE OF INFORMATION) of the Convention shall be deleted and replaced by the following:

[1] Besedilo protokola v francoskem jeziku je na vpogled v Sektorju za mednarodno pravo Ministrstva za zunanje zadeve.

»27. ČLEN

IZMENJAVA INFORMACIJ

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

2. Vsaka informacija, ki jo država pogodbenica prejme po prvem odstavku, se obravnava kot tajnost enako kakor informacije, pridobljene po domači zakonodaji te države, in se razkrije samo osebam ali organom (vključno s sodišči in upravnimi organi), udeleženim pri odmeri ali pobiranju davkov, izterjavi ali pregonu, odločanju o pritožbah glede davkov iz prvega odstavka ali pri nadzoru nad omenjenim. Te osebe ali organi uporabljajo informacije samo v te namene. Informacije lahko razkrijejo v javnih sodnih postopkih ali sodnih odločbah.

3. Določbe prvega in drugega odstavka se v nobenem primeru ne razlagajo, kakor da nalagajo državi pogodbenici obveznost, da:

a) izvaja upravne ukrepe, ki niso v skladu z zakonodajo in upravno prakso te ali druge države pogodbenice;

b) predloži informacije, ki jih ni mogoče dobiti po zakonodaji ali običajni upravni poti te ali druge države pogodbenice;

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

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

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

2. ČLEN

Konvenciji se doda protokol, ki se glasi:

»Dodatni protokol h konvenciji

Ob podpisu protokola o spremembah konvencije sta se obe strani sporazumeli o teh določbah, ki so sestavni del konvencije:

v zvezi s 27. členom:

1. Razume se, da pristojni organ zaprošene države na zaprosilo pristojnega organa države prosilke predloži informacije za namene iz 27. člena.

2. Kadar pristojni organ države prosilke zaprosi za informacije po konvenciji, predloži pristojnemu organu zaprošene države informacije, s katerimi dokaže njihovo predvideno pomembnost glede na zaprosilo:

“Article 27

EXCHANGE OF INFORMATION

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

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (ordre public).

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

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

ARTICLE 2

An Additional Protocol is added to the Convention which reads as follows:

“Additional Protocol to the Convention

At the moment of the signing of the Protocol amending the Convention, both sides have agreed upon the following provisions, which shall form an integral part of the Convention:

With reference to Article 27:

1. It is understood that the competent authority of the requested State shall provide upon request by the competent authority of the requesting State information for the purposes referred to in Article 27.

2. The competent authority of the requesting State shall provide the following information to the competent authority of the requested State when making a request for information under the Convention to demonstrate the foreseeable relevance of the information to the request:

a) identiteto osebe, ki se obravnava ali preiskuje;

b) opis zaprošenih informacij, vključno z njihovo vrsto in obliko, v kateri jih želi država prosilka prejeti od zaprošene države;

c) davčni namen, za katerega se zaprosijo informacije;

d) razloge za prepričanje, da se zaprošene informacije hranijo v zaprošeni državi oziroma jih oseba pod jurisdikcijo zaprošene države ima ali so pod njenim nadzorom;

e) ime in naslov vsake osebe, za katero verjame, da bi lahko imela zaprošene informacije, če je znana;

f) izjavo, da je država prosilka na svojem ozemlju izkoristila vse načine za pridobitev informacij, razen tistih, ki bi povzročile prevelike težave.«

3. ČLEN

1. Ta protokol se ratificira v skladu s postopki, ki se uporabljajo v Sloveniji in Luksemburgu. Državi pogodbenici se po diplomatski poti pisno obvestita, kdaj bodo njuni postopki končani.

2. Protokol začne veljati z dnem prejema zadnjega uradnega obvestila iz prvega odstavka. Določbe tega protokola se uporabljajo za davčna leta, ki se začnejo 1. januarja ali pozneje v koledarskem letu, ki sledi letu, v katerem začne veljati ta protokol.

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

SKLENJENO v dveh izvirnikih v Luxembourgu 20. junija 2013 v slovenskem, francoskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna.

Za	Za
Republiko Slovenijo	Veliko vojvodstvo Luksemburg
Uroš Čufer l.r.	**Luc Frieden** l.r.

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

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

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

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

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

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

ARTICLE 3

1. This Protocol shall be subjected to ratification in accordance with the applicable procedures in Slovenia and in Luxembourg. The Contracting States shall notify each other in writing, through diplomatic channels, when their respective applicable procedures have been satisfied.

2. The Protocol shall enter into force on the date of receipt of the latter of the notifications referred to in paragraph 1. The provisions of this Protocol shall have effect with regard to tax years beginning on or after 1 January of the calendar year next following the year of the entry into force of this Protocol.

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

DONE in duplicate at Luxembourg on 20 June 2013, in the Slovenian, French and English languages, all the texts being equally authentic.

For	For
the Republic of Slovenia	the Grand Duchy of Luxembourg
Uroš Čufer (s)	**Luc Frieden** (s)

3. člen

Za izvajanje protokola skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 432-01/11-15/14
Ljubljana, dne 28. aprila 2014
EPA 1956-V

Državni zbor
Republike Slovenije
Janko Veber l.r.
Predsednik

28. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado združenih arabskih emiratov o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom (BAEIDO)

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

U K A Z

o razglasitvi Zakona o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado združenih arabskih emiratov o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom (BAEIDO)

Razglašam Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado združenih arabskih emiratov o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom (BAEIDO), ki ga je sprejel Državni zbor Republike Slovenije na seji dne 28. aprila 2014.

Št. 003-02-4/2014-24
Ljubljana, dne 6. maja 2014

Borut Pahor l.r.
Predsednik
Republike Slovenije

Z A K O N

O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN VLADO ZDRUŽENIH ARABSKIH EMIRATOV O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA, S PROTOKOLOM (BAEIDO)

1. člen

Ratificira se Sporazum med Vlado Republike Slovenije in Vlado združenih arabskih emiratov o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, s protokolom, podpisan v Washingtonu 12. oktobra 2013.

2. člen

Sporazum s protokolom se v izvirniku v slovenskem in angleškem jeziku glasi[1]:

S P O R A Z U M

MED VLADO REPUBLIKE SLOVENIJE IN VLADO ZDRUŽENIH ARABSKIH EMIRATOV O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA

Vlada Republike Slovenije in Vlada Združenih arabskih emiratov sta se v želji, da bi spodbujali medsebojne gospodarske odnose s sklenitvijo sporazuma o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka,

sporazumeli:

1. ČLEN

OSEBE, ZA KATERE SE UPORABLJA SPORAZUM

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

2. ČLEN

DAVKI, ZA KATERE SE UPORABLJA SPORAZUM

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

A G R E E M E N T

BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SLOVENIA AND THE GOVERNMENT OF THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Slovenia and the Government of the United Arab Emirates, desiring to promote their mutual economic relations through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,

Have agreed as follows:

ARTICLE 1

PERSONS COVERED

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

ARTICLE 2

TAXES COVERED

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

[1] Besedilo sporazuma s protokolom v arabskem jeziku je na vpogled v Sektorju za mednarodno pravo Ministrstva za zunanje zadeve.

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

3. Obstoječi davki, za katere se uporablja sporazum, so zlasti:

a) v Sloveniji:

(i) davek od dohodkov pravnih oseb,

(ii) dohodnina

(v nadaljevanju »slovenski davek«);

b) v Združenih arabskih emiratih:

(i) davek od dohodka,

(ii) davek od dohodka pravnih oseb

(v nadaljevanju »davek Združenih arabskih emiratov«).

4. Sporazum se uporablja tudi za enake ali vsebinsko podobne davke, ki se po datumu podpisa sporazuma uvedejo poleg obstoječih davkov ali namesto njih. Pristojna organa držav pogodbenic drug drugega uradno obvestita o vseh bistvenih spremembah njunih davčnih zakonodaj.

3. ČLEN

SPLOŠNA OPREDELITEV IZRAZOV

1. V tem sporazumu, razen če sobesedilo ne zahteva drugače:

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

b) izraz »Združeni arabski emirati«, ko se uporablja v geografskem pomenu, pomeni ozemlje Združenih arabskih emiratov pod njihovo suverenostjo in območje zunaj teritorialnih voda, zračni prostor in podmorska območja, nad katerimi Združeni arabski emirati uresničujejo suverene pravice in jurisdikcijo v zvezi z vsemi dejavnostmi v njihovih vodah, na morskem dnu, njegovem podzemlju v zvezi z raziskovanjem ali izkoriščanjem naravnih virov po njihovem in mednarodnem pravu;

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

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

e) izraz »družba« pomeni katero koli korporacijo ali subjekt, ki se za davčne namene obravnava kot korporacija;

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

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

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

i) izraz »pristojni organ« pomeni:

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

(ii) v Združenih arabskih emiratih: Ministrstvo za finance ali njegovega pooblaščenega predstavnika;

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

(i) posameznika, ki ima državljanstvo države pogodbenice;

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

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

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

a) in Slovenia:

(i) the tax on income of legal persons;

(ii) the tax on income of individuals;

(hereinafter referred to as »Slovenian tax«);

b) in United Arab Emirates:

(i) the income tax;

(ii) the corporate tax;

(hereinafter referred to as “United Arab Emirates tax”).

4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

ARTICLE 3

GENERAL DEFINITIONS

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

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

b) the term “United Arab Emirates” when used in a geographical sense, means the territory of the United Arab Emirates which is under its sovereignty as well as the area outside the territorial waters, airspace and submarine areas over which the United Arab Emirates exercises sovereign and jurisdictional rights in respect of any activity carried on in its waters, sea bed, subsoil in connection with the exploration for or the exploitation of natural resources by virtue of its law and international law;

c) the terms »a Contracting State« and »the other Contracting State« mean Slovenia or United Arab Emirates, as the context requires;

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

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

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

g) the terms »enterprise of a Contracting State« and »enterprise of the other Contracting State« mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

h) the term »international traffic« means any transport by a ship or aircraft operated by an enterprise that has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

i) the term »competent authority« means:

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

(ii) in United Arab Emirates: the Ministry of Finance or its authorized representative;

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

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

(ii) any legal person, partnership or association or any other entities deriving their status as such from the laws in force in that Contracting State;

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

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

4. ČLEN

REZIDENT

1. V tem sporazumu izraz »rezident države pogodbenice« pomeni:

a) za Slovenijo: vsako osebo, ki mora po slovenski zakonodaji plačevati davke zaradi svojega stalnega prebivališča, prebivališča, sedeža uprave ali katerega koli drugega podobnega merila; ta izraz pa ne vključuje osebe, ki mora plačevati davke v Sloveniji samo v zvezi z dohodki iz virov v Sloveniji;

b) za Združene arabske emirate: posameznika, ki ima stalno prebivališče v Združenih arabskih emiratih in je državljan Združenih arabskih emiratov, ter podjetje, ki je ustanovljeno in ima sedež dejanske uprave v Združenih arabskih emiratih.

2. Za namen prvega odstavka »rezident države pogodbenice« vključuje:

a) vlado te države pogodbenice in katero koli njeno politično enoto ali lokalno oblast ali centralno banko;

b) vladno ustanovo, ustanovljeno v tej državi pogodbenici po javnem pravu, kot je korporacija, sklad, organ oblasti, fundacija, agencija ali drug podoben subjekt;

c) subjekt, ustanovljen v tej državi pogodbenici, katerega celotni kapital je zagotovila ta država pogodbenica ali njena politična enota ali lokalna oblast ali vladna ustanova, kot je opredeljena v pododstavku b, skupaj z drugimi državami.

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

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

b) če ni mogoče opredeliti države, v kateri ima središče življenjskih interesov, ali če nima v nobeni od obeh držav na voljo stalnega doma, se šteje samo za rezidenta države, v kateri ima običajno bivališče;

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

d) če njegovega statusa ni mogoče določiti po določbah pododstavkov od a do c, pristojna organa držav pogodbenic vprašanje rešita s skupnim dogovorom.

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

5. ČLEN

STALNA POSLOVNA ENOTA

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

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

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

ARTICLE 4

RESIDENT

1. For the purposes of this Agreement, the term »resident of a Contracting State« means:

a) in the case of Slovenia: any person who, under the laws of Slovenia, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature; this term, however, does not include any person who is liable to tax in Slovenia in respect only of income from sources in Slovenia;

b) in the case of the United Arab Emirates: an individual who has his domicile in the United Arab Emirates and is a United Arab Emirates national, and a company which is incorporated and has its place of effective management in the United Arab Emirates.

2. For the purposes of paragraph 1, a resident of a Contracting State shall include all of the following:

a) the Government of that Contracting State and any political subdivision or local authority thereof or Central Bank;

b) any governmental institution created in that Contracting State under public law such as a corporation, fund, authority, foundation, agency or other similar entity;

c) any entity established in that Contracting State, all the capital of which has been provided by that Contracting State or any political subdivision or local authority thereof or any governmental institution as defined in subparagraph b), together with other States.

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

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

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

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

d) if his status cannot be determined under the provision of subparagraph a) to c), the competent authorities of the Contracting States shall settle the question by mutual agreement.

4. Where by reason of the provisions of paragraphs 1 and 2 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of effective management is situated.

ARTICLE 5

PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term »permanent establishment« means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. Izraz »stalna poslovna enota« vključuje zlasti:

a) sedež uprave;
b) podružnico;
c) pisarno;
d) tovarno;
e) delavnico in
f) rudnik, nahajališče nafte ali plina, kamnolom ali drug kraj raziskovanja, pridobivanja ali izkoriščanja naravnih virov.

3. Gradbišče, projekt gradnje, montaže ali postavitve ali nadzor ali svetovanje v zvezi z njimi ali vrtalna ploščad ali ladja, ki se uporablja za iskanje ali izkoriščanje naravnih virov, je stalna poslovna enota samo, če gradbišče, projekt, dejavnost ali uporaba na traja ozemlju države pogodbenice več kakor devet mesecev.

4. Ne glede na prejšnje določbe tega člena se šteje, da izraz stalna poslovna enota ne vključuje:

a) uporabe prostorov samo za skladiščenje, razstavljanje ali dostavo dobrin ali blaga, ki pripada podjetju;

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

c) vzdrževanja zaloge dobrin ali blaga, ki pripada podjetju, samo za predelavo, ki jo opravi drugo podjetje;

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

e) vzdrževanja stalnega mesta poslovanja samo za opravljanje kakršne koli druge pripravljalne ali pomožne dejavnosti za podjetje;
f) vzdrževanja stalnega mesta poslovanja samo za kakršno koli kombinacijo dejavnosti, omenjenih v pododstavkih od a do e, če je splošna dejavnost stalnega mesta poslovanja, ki je posledica te kombinacije, pripravljalna ali pomožna.

5. Ne glede na določbe prvega in drugega odstavka se, kadar oseba, ki ni zastopnik z neodvisnim statusom, za katerega se uporablja šesti odstavek, deluje v imenu podjetja ter ima in običajno uporablja v državi pogodbenici pooblastilo za sklepanje pogodb v imenu podjetja, za to podjetje šteje, da ima stalno poslovno enoto v tej državi v zvezi z dejavnostmi, ki jih ta oseba prevzame za podjetje, razen če dejavnosti te osebe niso omejene na tiste iz četrtega odstavka, zaradi katerih se to stalno mesto poslovanja po določbah tega odstavka ne bi štelo za stalno poslovno enoto, če bi se opravljale prek stalnega mesta poslovanja.

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

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

2. The term »permanent establishment« includes especially:
a) a place of management;
b) a branch;
c) an office;
d) a factory;
e) a workshop, and
f) a mine, an oil or gas well, a quarry or any other place of exploration, extraction or exploitation of natural resources.

3. A building site, a construction, assembly or installation project or a supervisory or consultancy activity connected therewith, or drilling rig or ship used for the exploration or exploitation of natural resources constitutes a permanent establishment only if such site, project, activity or usage lasts in the territory of a Contracting State for a period of more than nine months.

4. Notwithstanding the preceding provisions of this Article, the term »permanent establishment« shall be deemed not to include:
a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;
e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;
f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) to e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person – other than an agent of an independent status to whom paragraph 6 applies – is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business. However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, and conditions are made or imposed between that enterprise and the agent in their commercial and financial relations which differ from those which would have been made between independent enterprises, he will not be considered an agent of an independent status within the meaning of this paragraph.

7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

6. ČLEN

DOHODEK IZ NEPREMIČNIN

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

2. Izraz »nepremičnine« pomeni enako, kakor po pravu države pogodbenice, v kateri so te nepremičnine. Izraz vedno vključuje premoženje, ki je sestavni del nepremičnin, živino in opremo, ki se uporablja v kmetijstvu in gozdarstvu, pravice, za katere se uporabljajo določbe splošnega prava v zvezi z zemljiško lastnino, užitek na nepremičninah in pravice do spremenljivih ali stalnih plačil kot nadomestilo za izkoriščanje ali pravico do izkoriščanja nahajališč rude, virov in drugega naravnega bogastva; ladje, čolni in zrakoplovi se ne štejejo za nepremičnine.

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

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

7. ČLEN

POSLOVNI DOBIČEK

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

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

3. Pri ugotavljanju dobička stalne poslovne enote je dovoljeno odšteti vse stroške (razen stroškov, ki jih ne bi bilo mogoče odšteti, če bi bila ta poslovna enota ločeno podjetje države pogodbenice), ki nastanejo za namene stalne poslovne enote, vključno s poslovodnimi in splošnimi upravnimi stroški, ki so nastali v državi, v kateri je stalna poslovna enota, ali drugje.

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

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

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

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

ARTICLE 6

INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.

2. The term »immovable property« shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships, boats and aircraft shall not be regarded as immovable property.

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

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

ARTICLE 7

BUSINESS PROFITS

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as are attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses (other than expenses which would not be deductible if that permanent establishment were a separate enterprise of a Contracting State) which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere.

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

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

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

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

8. ČLEN

LADIJSKI IN ZRAČNI PREVOZ

1. Ne glede na določbe 7. člena tega sporazuma se dobiček iz opravljanja ladijskih ali zračnih prevozov v mednarodnem prometu obdavči samo v državi pogodbenici, v kateri je sedež dejanske uprave podjetja.

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

3. Za namene tega člena dobiček iz opravljanja prevozov z ladjami in zrakoplovi v mednarodnem prometu vključuje dobiček:

a) od dajanja praznih ladij in/ ali zrakoplovov v najem in

b) od uporabe, vzdrževanja ali dajanja zabojnikov v najem (vključno s priklopniki in pripadajočo opremo za prevoz zabojnikov), ki se uporabljajo za prevoz blaga in dobrin,

če je tako dajanje v najem, uporaba ali vzdrževanje priložnostna dejavnost povezana z opravljanjem ladijskih ali zračnih prevozov v mednarodnem prometu.

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

9. ČLEN

POVEZANA PODJETJA

1. Kadar:

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

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

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

2. Kadar država pogodbenica v dobiček podjetja te države vključuje in ustrezno obdavči dobiček, za katerega je bilo že obdavčeno podjetje druge države pogodbenice v tej drugi državi, in je tako vključeni dobiček dobiček, ki bi prirasel podjetju prve omenjene države, če bi bili pogoji, ki se vzpostavijo med podjetjema, taki, kakor če bi jih vzpostavili neodvisni podjetji, ta druga država ustrezno prilagodi znesek davka, ki se v tej državi obračuna od tega dobička, če meni, da je prilagoditev upravičena. Pri določanju take prilagoditve je treba upoštevati druge določbe tega sporazuma, pristojna organa držav pogodbenic pa se po potrebi med seboj posvetujeta.

10. ČLEN

DIVIDENDE

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

2. Take dividende se lahko obdavčijo tudi v državi pogodbenici, katere rezident je družba, ki dividende plačuje, in v skladu z zakonodajo te države, če pa je upravičeni lastnik dividend rezident druge države pogodbenice, tako obračunani davek ne sme presegati 5 odstotkov bruto zneska dividend.

ARTICLE 8

SHIPPING AND AIR TRANSPORT

1. Notwithstanding the provisions of Article 7 of this Agreement, profits from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

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

3. For the purposes of this Article, profits from the operations of ships and aircraft in international traffic shall include:

a) profits from the rental of ships and or aircraft on a bareboat basis, and

b) profits from the use, maintenance or rental of containers (including trailers and related equipment for the transport of containers), used for the transport of goods and merchandise

where such rental, use or maintenance is incidental to the operation of ships and aircraft in international traffic.

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

ARTICLE 9

ASSOCIATED ENTERPRISES

1. Where

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

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

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

2. Where a Contracting State includes in the profits of an enterprise of that State – and taxes accordingly – profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits if that other State considers the adjustment justified. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting States shall if necessary consult each other.

ARTICLE 10

DIVIDENDS

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

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed 5 per cent of the gross amount of the dividends.

Pristojna organa držav pogodbenic s skupnim dogovorom uredita način uporabe te omejitve.

Ta odstavek ne vpliva na obdavčenje dobička družbe, iz katerega se plačajo dividende.

3. Ne glede na določbe prvega in drugega odstavka tega člena se dividende, ki jih plača družba, ki je rezident države pogodbenice, obdavčijo samo v drugi državi pogodbenici, če je upravičeni lastnik dividend ta druga država, njena politična enota, lokalna vlada, lokalna oblast, centralna banka, priznani pokojninski sklad, Investicijski organ Abu Dabija (Abu Dhabi Investment Authority), Investicijski svet Abu Dabija (Abu Dhabi Investment Council), Investicijski organ Emiratov (Emirates Investment Authority), Razvojna družba Mubadala (Mubadala Development Company), Mednarodna naftna investicijska družba (International Petroleum Investment Company), Dubai World, Dubajska investicijska korporacija (Investment Corporation of Dubai) ali druga ustanova, ki jo je oblikovala vlada, politična enota, lokalna oblast ali lokalna vlada te druge države, ki je priznana kot sestavni del te vlade, kot se dogovorita pristojna organa držav pogodbenic z izmenjavo pisem.

Pristojna organa držav pogodbenic s skupnim dogovorom uredita način uporabe tega odstavka.

Ta odstavek ne vpliva na obdavčenje dobička družbe, iz katerega se plačajo dividende.

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

5. Določbe prvega, drugega in tretjega odstavka se ne uporabljajo, če upravičeni lastnik dividend, ki je rezident države pogodbenice, posluje prek stalne poslovne enote v drugi državi pogodbenici, katere rezident je družba, ki dividende plačuje, in je delež, v zvezi s katerim se dividende plačajo, dejansko povezan s tako stalno poslovno enoto. V tem primeru se uporabljajo določbe 7. člena.

6. Kadar dobiček ali dohodek družbe, ki je rezident države pogodbenice, izhaja iz druge države pogodbenice, ta druga država ne sme uvesti nobenega davka na dividende, ki jih plača družba, razen če se te dividende plačajo rezidentu te druge države ali če je delež, v zvezi s katerim se take dividende plačajo, dejansko povezan s stalno poslovno enoto v tej drugi državi, niti ne sme uvesti davka od nerazdeljenega dobička na nerazdeljeni dobiček družbe, tudi če so plačane dividende ali nerazdeljeni dobiček družbe v celoti ali delno sestavljeni iz dobička ali dohodka, ki nastane v taki drugi državi.

11. ČLEN

OBRESTI

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

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

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

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

3. Notwithstanding the provisions of paragraphs 1 and 2 of this Article, dividends paid by a company which is a resident of a Contracting State shall be taxable only in the other Contracting State if the beneficial owner of the dividends is that other State itself, political subdivision, local Government, local authority, Central Bank thereof, recognized pension fund, Abu Dhabi Investment Authority, Abu Dhabi Investment Council, Emirates Investment Authority, Mubadala Development Company, International Petroleum Investment Company, Dubai World, Investment Corporation of Dubai, or any other institution created by the Government, a political subdivision, local authority or local Government of that other State which is recognized as an integral part of that Government as shall be agreed through exchange of letters by the competent authorities of the Contracting States.

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this paragraph.

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

4. The term »dividends« as used in this Article means income from shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident.

5. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident through a permanent establishment situated therein and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

6. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment situated in that other State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

ARTICLE 11

INTEREST

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

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

3. Ne glede na določbe prvega in drugega odstavka tega člena se obresti, ki jih plača družba, ki je rezident države pogodbenice, obdavčijo samo v drugi državi pogodbenici, če je upravičeni lastnik obresti ta druga država, njena politična enota, lokalna vlada, lokalna oblast, centralna banka, priznani pokojninski sklad, Investicijski organ Abu Dabija (Abu Dhabi Investment Authority), Investicijski svet Abu Dabija (Abu Dhabi Investment Council), Investicijski organ Emiratov (Emirates Investment Authority), Razvojna družba Mubadala (Mubadala Development Company), Mednarodna naftna investicijska družba (International Petroleum Investment Company), Dubai World, Dubajska investicijska korporacija (Investment Corporation of Dubai) ali druga ustanova, ki jo je oblikovala vlada, politična enota, lokalna oblast ali lokalna vlada te druge države, ki je priznana kot sestavni del te vlade, kot se dogovorita pristojna organa držav pogodbenic z izmenjavo pisem. V primeru Slovenije so obresti, ki nastanejo v Združenih arabskih emiratih in se plačajo za posojilo, za katero je v imenu Republike Slovenije dala poroštvo ali ga zavarovala SID banka (Slovenska izvozna in razvojna banka), d. d., Ljubljana, kot je za to pooblaščena po notranjem pravu, oproščene davka v Združenih arabskih emiratih.

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

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

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

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

12. ČLEN

LICENČNINE IN AVTORSKI HONORARJI

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

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

3. Notwithstanding the provisions of paragraphs 1 and 2 of this Article, interest paid by a company which is a resident of a Contracting State shall be taxable only in the other Contracting State if the beneficial owner of the interest is that other State itself, political subdivision, local Government, local authority, Central Bank thereof, recognized pension fund, Abu Dhabi Investment Authority, Abu Dhabi Investment Council, Emirates Investment Authority, Mubadala Development Company, International Petroleum Investment Company, Dubai World, Investment Corporation of Dubai, or any other institution created by the Government, a political subdivision, local authority or local Government of that other State which is recognized as an integral part of that Government as shall be agreed through exchange of letters by the competent authorities of the Contracting States. In the case of Slovenia, interest arising in United Arab Emirates and paid in consideration of a loan guaranteed or insured by SID Bank (SID – Slovenska izvozna in razvojna banka) Inc., Ljubljana on account of the Republic of Slovenia as authorized in accordance with the domestic law shall be exempt from tax in United Arab Emirates.

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

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

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

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

ARTICLE 12

ROYALTIES

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

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

3. Izraz "licenčnine in avtorski honorarji", kot je uporabljen v tem členu, pomeni vse vrste plačil, prejetih kot povračilo za uporabo ali pravico do uporabe kakršnih koli avtorskih pravic za literarno, umetniško ali znanstveno delo, vključno s kinematografskimi filmi, katerega koli patenta, blagovne znamke, vzorca ali modela, načrta, tajne formule ali postopka ali za informacije o industrijskih, komercialnih ali znanstvenih izkušnjah.

4. Določbe prvega in drugega odstavka se ne uporabljajo, če upravičeni lastnik licenčnin in avtorskih honorarjev, ki je rezident države pogodbenice, posluje prek stalne poslovne enote v drugi državi pogodbenici, v kateri licenčnine in avtorski honorarji nastanejo, in je pravica ali premoženje, v zvezi s katerim se licenčnine in avtorski honorarji plačajo, dejansko povezano s tako stalno poslovno enoto. V tem primeru se uporabljajo določbe 7. člena.

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

6. Kadar zaradi posebnega odnosa med plačnikom in upravičenim lastnikom ali med njima in drugo osebo znesek licenčnin in avtorskih honorarjev glede na uporabo, pravico ali informacijo, za katero se plačujejo, presega znesek, za katerega bi se sporazumela plačnik in upravičeni lastnik, če takega odnosa ne bi bilo, se določbe tega člena uporabljajo samo za nazadnje omenjeni znesek. V tem primeru se presežni del plačil še naprej obdavčuje v skladu z zakonodajo vsake države pogodbenice, pri čemer je treba upoštevati druge določbe tega sporazuma.

13. ČLEN

KAPITALSKI DOBIČKI

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

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

3. Dobiček iz odtujitve ladij ali zrakoplovov, s katerimi se opravljajo prevozi v mednarodnem prometu, ali premičnin, ki se nanašajo na opravljanje prevozov s takimi ladjami ali zrakoplovi, se obdavči samo v državi pogodbenici, v kateri je sedež dejanske uprave podjetja.

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

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

3. The term »royalties« as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraph 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise through a permanent establishment situated therein and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

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

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

ARTICLE 13

CAPITAL GAINS

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

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other State.

3. Gains from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

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

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

14. ČLEN

DOHODEK IZ ZAPOSLITVE

1. Ob upoštevanju določb 15., 17., 18. in 19. člena se plače, mezde in drugi podobni prejemki, ki jih dobi rezident države pogodbenice iz zaposlitve, obdavčijo samo v tej državi, razen če se zaposlitev ne izvaja v drugi državi pogodbenici. Če se zaposlitev izvaja tako, se lahko tako dobljeni prejemki obdavčijo v tej drugi državi.

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

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

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

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

3. Ne glede na prejšnje določbe tega člena se prejemek, ki izhaja iz zaposlitve na ladji ali zrakoplovu, s katerim se opravljajo prevozi v mednarodnem prometu, obdavči samo v državi pogodbenici, v kateri je sedež dejanske uprave podjetja.

4. Posameznik, ki je državljan države pogodbenice in hkrati zaposlen v družbi s sedežem dejanske uprave v tej državi pogodbenici, katere glavna dejavnost je opravljanje zračnih prevozov v mednarodnem prometu, in dobi prejemek za naloge, ki jih opravi v drugi državi pogodbenici, se obdavči samo v tej državi.

15. ČLEN

PREJEMKI DIREKTORJEV

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

16. ČLEN

UMETNIKI IN ŠPORTNIKI

1. Ne glede na določbe 7. in 14. člena se lahko dohodek, ki ga dobi rezident države pogodbenice kot nastopajoči izvajalec, kakor je gledališki, filmski, radijski ali televizijski umetnik ali glasbenik, ali kot športnik iz takih osebnih dejavnosti, ki jih opravlja v drugi državi pogodbenici, obdavči v tej drugi državi.

2. Kadar dohodek iz osebnih dejavnosti, ki jih opravlja nastopajoči izvajalec ali športnik kot tak, ne priraste nastopajočemu izvajalcu ali športniku, temveč drugi osebi, se ta dohodek kljub določbam 7. in 14. člena lahko obdavči v državi pogodbenici, v kateri je nastopil nastopajoči izvajalec ali športnik.

3. Določbe prvega in drugega odstavka se ne uporabljajo za dohodek iz dejavnosti, ki jih nastopajoči izvajalci ali športniki opravljajo v državi pogodbenici, če se gostovanje v tej državi v celoti ali pretežno krije iz javnih sredstev ene ali obeh držav pogodbenic ali njunih političnih enot ali lokalnih oblasti. V takem primeru se dohodek obdavči samo v državi pogodbenici, katere rezident je umetnik ali športnik.

ARTICLE 14

INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 15, 17, 18 and 19, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the fiscal year concerned, and

b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and

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

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

4. An individual who is both a national of a Contracting State and an employee of an enterprise having its place of effective management in that Contracting State, the principal business of which consists of the operation of aircraft in international traffic, and who derives remuneration in respect of duties performed in the other Contracting State shall be taxable only in that Contracting State.

ARTICLE 15

DIRECTORS' FEES

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

ARTICLE 16

ARTISTES AND SPORTSMEN

1. Notwithstanding the provisions of Articles 7 and 14, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7 and 14, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.

3. The provisions of paragraphs 1 and 2 shall not apply to income derived from activities performed in a Contracting State by artistes or sportsmen if the visit to that State is wholly or mainly supported by public funds of one or both of the Contracting States or political subdivision or local authority thereof. In such a case, the income shall be taxable only in the Contracting State in which the artiste or sportsman is a resident.

17. ČLEN

POKOJNINE

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

18. ČLEN

DRŽAVNA SLUŽBA

1. a) Plače, mezde in drugi podobni prejemki, ki jih država pogodbenica ali njena politična enota ali lokalna oblast plačuje posamezniku za storitve, ki jih opravi za to državo ali enoto ali oblast, se obdavčijo samo v tej državi.

b) Take plače, mezde in drugi podobni prejemki pa se obdavčijo samo v drugi državi pogodbenici, če se storitve opravljajo v tej državi in je posameznik rezident te države, ki:

(i) je državljan te države ali

(ii) ni postal rezident te države samo zaradi opravljanja storitev.

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

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

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

19. ČLEN

PROFESORJI IN RAZISKOVALCI

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

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

20. ČLEN

ŠTUDENTI

1. Plačila študentu ali pripravniku, ki je ali je bil tik pred obiskom države pogodbenice rezident druge države pogodbenice in je v prvi navedeni državi navzoč samo zaradi svojega izobraževanja ali usposabljanja, za njegovo vzdrževanje, izobraževanje ali usposabljanje se ne obdavčijo v tej državi, če izhajajo iz virov zunaj te države.

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

ARTICLE 17

PENSIONS

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

ARTICLE 18

GOVERNMENT SERVICE

1. a) Salaries, wages and other similar remuneration paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:

(i) is a national of that State; or

(ii) did not become a resident of that State solely for the purpose of rendering the services.

2. a) Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

b) However, such pensions and other similar remuneration shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.

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

ARTICLE 19

PROFESORS AND RESEARCHERS

1. A resident of the Contracting State who, at the invitation of a university, college, school or other similar institution, situated in the other Contracting State and recognized by the Government of that other Contracting State, is temporarily present in that other Contracting State solely for the purpose of teaching, or engaging in research, or both, at the educational institution shall, for a period not exceeding two years from the date of his first arrival in that other Contracting State, be exempt from tax in that other Contracting State on his remuneration for such teaching or research. An individual shall be entitled to the benefits of this Article only once.

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

ARTICLE 20

STUDENTS

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

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

21. ČLEN

DRUGI DOHODKI

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

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

22. ČLEN

ODPRAVA DVOJNEGA OBDAVČEVANJA

Dvojno obdavčevanje se odpravi tako:

1. v Sloveniji:

Kadar rezident Slovenije doseže dohodek, ki se v skladu z določbami tega sporazuma lahko obdavči v Združenih arabskih emiratih, Slovenija dovoli kot odbitek od davka od dohodka tega rezidenta znesek, ki je enak davku od dohodka, plačanemu v Združenih arabskih emiratih.

Tak odbitek pa ne sme presegati tistega dela pred odbitkom izračunanega davka od dohodka, ki se nanaša na dohodek, ki se lahko obdavči v Združenih arabskih emiratih.

Kadar je v skladu s katero koli določbo tega sporazuma dohodek, ki ga doseže rezident Slovenije, oproščen davka v Združenih arabskih emiratih, lahko Slovenija pri izračunu davka od preostalega dohodka tega rezidenta kljub temu upošteva oproščeni dohodek.

2. V Združenih arabskih emiratih:

Kadar rezident Združenih arabskih emiratov doseže dohodek, ki se v skladu z določbami tega sporazuma lahko obdavči v Sloveniji, Združeni arabskih emirati dovolijo kot odbitek od davka od dohodka tega rezidenta znesek, ki je enak davku od dohodka, plačanemu v Sloveniji.

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

Kadar je v skladu s katero koli določbo tega sporazuma dohodek, ki ga doseže rezident Združenih arabskih emiratov, oproščen davka v Sloveniji, lahko Združeni arabski emirati pri izračunu davka od preostalega dohodka tega rezidenta kljub temu upoštevajo oproščeni dohodek.

23. ČLEN

ENAKO OBRAVNAVANJE

1. Državljani države pogodbenice ne smejo biti v drugi državi pogodbenici zavezani kakršnemu koli obdavčevanju ali kakršni koli zahtevi v zvezi s tem, ki je drugačna ali bolj obremenjujoča, kakor so ali so lahko obdavčevanje in s tem povezane zahteve za državljane te druge države v enakih okoliščinah, še zlasti glede rezidentstva. Ta določba se ne glede na določbe 1. člena uporablja tudi za osebe, ki niso rezidenti ene ali obeh držav pogodbenic.

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

ARTICLE 21

OTHER INCOME

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that State.

2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

ARTICLE 22

ELIMINATION OF DOUBLE TAXATION

Double taxation shall be eliminated as follows:

1. In Slovenia:

Where a resident of Slovenia derives income which, in accordance with the provisions of this Agreement, may be taxed in United Arab Emirates, Slovenia shall allow as deduction from the tax on the income of that resident, an amount equal to the income tax paid in United Arab Emirates.

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

Where in accordance with any provision of the Agreement income derived by a resident of Slovenia is exempt from tax in United Arab Emirates, Slovenia may nevertheless, in calculating the amount of tax on the remaining income of such resident, take into account the exempted income.

2. In United Arab Emirates:

Where a resident of United Arab Emirates derives income which, in accordance with the provisions of this Agreement, may be taxed in Slovenia, United Arab Emirates shall allow as deduction from the tax on the income of that resident, an amount equal to the income tax paid in Slovenia.

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

Where in accordance with any provision of the Agreement income derived by a resident of United Arab Emirates is exempt from tax in Slovenia, United Arab Emirates may nevertheless, in calculating the amount of tax on the remaining income of such resident, take into account the exempted income.

ARTICLE 23

NON-DISCRIMINATION

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

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

3. Razen kadar se ne uporabljajo določbe prvega odstavka 9. člena, sedmega odstavka 11. člena ali šestega odstavka 12. člena, se obresti, licenčnine in avtorski honorarji ter druga izplačila, ki jih plača podjetje države pogodbenice rezidentu druge države pogodbenice, pri ugotavljanju obdavčljivega dobička takega podjetja odbijejo pod enakimi pogoji, kot če bi bili plačani rezidentu prve omenjene države.

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

5. Nič v tem členu se ne sme razlagati tako, kot da državo pogodbenico pravno zavezuje, da rezidentom druge države pogodbenice prizna ugodno obravnavo, prednost ali privilegij, ki ga lahko podeli kateri koli drugi državi ali njenim rezidentom zaradi oblikovanja carinske unije, gospodarske unije, območja proste trgovine ali drugega regionalnega ali podregionalnega dogovora, ki se v celoti ali pretežno nanaša na pretok kapitala in/ali obdavčevanje, in katerih članica je lahko prva omenjena država.

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

24. ČLEN

POSTOPEK SKUPNEGA DOGOVORA

1. Kadar oseba meni, da imajo ali bodo imela dejanja ene ali obeh držav pogodbenic zanjo za posledico obdavčenje, ki ni v skladu z določbami tega sporazuma, lahko ne glede na pravna sredstva, ki ji jih omogoča domače pravo teh držav, predloži zadevo pristojnemu organu države pogodbenice, katere rezident je, ali če se njen primer nanaša na prvi odstavek 23. člena, tiste države pogodbenice, katere državljan je. Zadeva mora biti predložena v treh letih od prvega uradnega obvestila o dejanju, ki je imelo za posledico obdavčenje, ki ni v skladu z določbami sporazuma.

2. Če se pristojnemu organu zdi pritožba upravičena in če sam ne najde zadovoljive rešitve, si prizadeva rešiti primer s skupnim dogovorom s pristojnim organom druge države pogodbenice, da bi se izognili obdavčenju, ki ni v skladu s sporazumom. Vsak dosežen dogovor se izvaja ne glede na roke v domačem pravu držav pogodbenic.

3. Pristojna organa držav pogodbenic si prizadevata s skupnim dogovorom razrešiti kakršne koli težave ali dvome, ki nastanejo zaradi razlage ali uporabe sporazuma. Prav tako se lahko posvetujeta o odpravi dvojnega obdavčevanja v primerih, ki jih sporazum ne predvideva.

4. Da bi pristojna organa držav pogodbenic dosegla dogovor v skladu s prejšnjimi odstavki, se lahko dogovarjata neposredno, vključno v skupni komisiji, ki jo sestavljata sama ali njuni predstavniki.

25. ČLEN

IZMENJAVA INFORMACIJ

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

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

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

5. Nothing in this Article shall be interpreted as imposing a legal obligation on a Contracting State to extend to the residents of the other Contracting State benefits of any treatment, preference or privilege which may be accorded to any other State or its residents by virtue of the formation of a customs union, economic union, a free trade area or any regional or sub-regional arrangement relating wholly or mainly to movement of capital and/or taxation to which the first-mentioned State may be a party.

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

ARTICLE 24

MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 23, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement.

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

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

4. The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs.

ARTICLE 25

EXCHANGE OF INFORMATION

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

2. Vsaka informacija, ki jo država pogodbenica prejme na podlagi prvega odstavka, se obravnava kot tajnost tako kakor informacije, pridobljene po domači zakonodaji te države, in se razkrije samo osebam ali organom (vključno s sodišči in upravnimi organi), udeleženim pri odmeri ali pobiranju davkov, izterjavi ali pregonu ali pri odločanju o pritožbah glede davkov iz prvega odstavka ali pri nadzoru nad navedenim. Te osebe ali organi uporabljajo informacije samo v te namene. Informacije lahko razkrijejo v javnih sodnih postopkih ali pri sodnih odločbah.

3. Določbe prvega in drugega odstavka se v nobenem primeru ne razlagajo, kakor da nalagajo državi pogodbenici obveznost:

a) da izvaja upravne ukrepe, ki niso v skladu z zakonodajo in upravno prakso te ali druge države pogodbenice;

b) da predloži informacije, ki jih ni mogoče dobiti po zakonodaji ali običajni upravni poti te ali druge države pogodbenice;

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

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

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

26. ČLEN

ČLANI DIPLOMATSKIH PREDSTAVNIŠTEV IN KONZULATOV

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

27. ČLEN

ZAČETEK VELJAVNOSTI

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

2. Ta sporazum se uporablja:

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

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

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

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

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

ARTICLE 26

MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS

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

ARTICLE 27

ENTRY INTO FORCE

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

2. This Agreement shall be applicable:

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

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

28. ČLEN

PRENEHANJE VELJAVNOSTI

Ta sporazum velja, dokler ga ena država pogodbenica ne odpove. Vsaka država pogodbenica lahko odpove sporazum po diplomatski poti s pisnim obvestilom o odpovedi najmanj šest mesecev pred koncem koledarskega leta po petih letih od dneva začetka veljavnosti sporazuma. V tem primeru se sporazum preneha uporabljati:

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

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

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

SESTAVLJENO v dveh izvodih v Washingtonu 12. oktobra 2013 v slovenskem, arabskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri razlikah med besedili prevlada angleško besedilo.

Za Vlado
Republike Slovenije
Uroš Čufer l.r.

Za Vlado
Združenih arabskih emiratov
Obaid Humaid Al Tayer l.r.

ARTICLE 28

TERMINATION

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

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

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

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

DONE in duplicate at Washington this 12th day of October 2013, in the Slovenian, Arabic and English languages, all texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the Government
of the Republic of Slovenia
Uroš Čufer (s)

For the Government
of the United Arab Emirates
Obaid Humaid Al Tayer (s)

PROTOKOL
K SPORAZUMU MED VLADO REPUBLIKE SLOVENIJE IN VLADO ZDRUŽENIH ARABSKIH EMIRATOV O IZOGIBANJU DVOJNEGA OBDAVČEVANJA IN PREPREČEVANJU DAVČNIH UTAJ V ZVEZI Z DAVKI OD DOHODKA

Ob podpisu sporazuma o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka, ki sta ga danes sklenili Vlada Republike Slovenije in Vlada Združenih arabskih emiratov, sta se podpisana, ki sta bila za to pravilno pooblaščena, sporazumela, da so te določbe sestavni del sporazuma:

1. Dohodek od ogljikovodikov in naravnih virov

Nič v celotnem sporazumu ne vpliva na pravico ene ali druge države pogodbenice ali njenih političnih enot ali lokalnih oblasti, da uporablja domače zakone in predpise o obdavčevanju dohodka in dobička od ogljikovodikov in naravnih virov ter z njimi povezanih dejavnosti na ozemlju posamezne države pogodbenice, odvisno od primera.

2. V zvezi z drugim odstavkom 4. člena

se razume, da so za Združene arabske emirate ustanove, omenjene v drugem odstavku 4. člena, zlasti:

a) Investicijski organ Abu Dabija (Abu Dhabi Investment Authority),

b) Investicijski svet Abu Dabija (Abu Dhabi Investment Council),

c) Investicijski organ Emiratov (Emirates Investment Authority),

d) Razvojna družba Mubadala (Mubadala Development Company),

e) Mednarodna naftna investicijska družba (International Petroleum Investment Company),

f) Dubai World,

g) Dubajska investicijska korporacija (Investment Corporation of Dubai),

h) priznani pokojninski sklad.

3. V zvezi z drugo točko tega protokola, tretjim odstavkom 10. člena in tretjim odstavkom 11. člena

se razume, da izraz ”priznani pokojninski sklad” pomeni kateri koli pokojninski sklad na splošno oproščen davka v državi pogodbenici, v kateri je ustanovljen, in

a) v Sloveniji pomeni kateri koli pokojninski sklad, ki se priznava in nadzira v skladu z zakonskimi določbami,

b) v Združenih arabskih emiratih pomeni pokojninske sklade, ki so jih oblikovale zvezna ali lokalne vlade Združenih arabskih emiratov.

4. V zvezi s prvim odstavkom 8. člena

Določbe prvega odstavka se uporabljajo tudi za dohodke pri opravljanju zračnih prevozov v mednarodnem prometu

a) prodaje vozovnic za drugo podjetje,

b) prodaje tehničnih storitev tretji strani,

c) bančnih vlog in drugih vlaganj, kot so obveznice, delnice in druge zadolžnice,

če tak dohodek izvira iz priložnostne dejavnosti povezane z opravljanjem zračnih prevozov v mednarodnem prometu.

5. V zvezi z 10. in 11. členom

Se razume, da se državi pogodbenici z izmenjavo pisem pristojnih organov obvestita o novih subjektih, priznanih kot sestavni del te vlade, kar se vključi v tretji odstavek 10. člena in tretji odstavek 11. člena.

PROTOCOL
TO THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SLOVENIA AND THE GOVERNMENT OF THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

At the moment of signing the Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, this day concluded between the Government of the Republic of Slovenia and the Government of the United Arab Emirates, the undersigned being duly authorized thereto have agreed upon the following provisions which shall be an integral part of the Agreement:

1. Income from hydrocarbons and natural resources:

With respect to the entire Agreement, it is understood that nothing in this Agreement shall affect the right of either of the Contracting States or of any of their political subdivisions, local Governments or local authorities thereof to apply their domestic laws and regulations related to the taxation of income and profits derived from hydrocarbons and natural resources and its associated activities situated in the territory of the respective Contracting State, as the case may be.

2. With reference to Article 4, paragraph 2:

In the case of the United Arab Emirates, it is understood that institutions mentioned in paragraph 2 of Article 4 include especially:

a) Abu Dhabi Investment Authority;

b) Abu Dhabi Investment Council;

c) Emirates Investment Authority;

d) Mubadala Development Company;

e) International Petroleum Investment Company;

f) Dubai World;

g) Investment Corporation of Dubai;

h) recognized pension fund.

3. With reference to point 2 of this Protocol, paragraph 3 of Article 10 and paragraph 3 of Article 11:

It is understood that the term “recognized pension fund” means any pension fund generally exempt from tax in a Contracting State where it is established, and:

a) In the case of Slovenia, means any pension fund recognized and controlled according to statutory provisions;

b) In the case of the United Arab Emirates, means pension funds created by the federal or local Governments of the United Arab Emirates.

4. With reference to Article 8, paragraph 1:

The provisions of paragraph 1 shall also apply to the following income from the operations of aircraft in international traffic:

a) selling of tickets on behalf of another enterprise;

b) income from selling technical services to a third party;

c) income from bank deposits and other investments, such as bonds, shares and other debentures;

provided that such income is incidental to the operations of aircraft in international traffic.

5. With reference to Articles 10 and 11:

It is understood that the Contracting States will notify each other through the exchange of letters by the competent authorities about the new entity recognized as an integral part of that Government which shall be included in the paragraph 3 of Article 10 and paragraph 3 of Article 11.

6. V zvezi s 13. členom

se razume, da ta člen ne vsebuje posebnih pravil za dobičke iz odtujitve delnic družbe (ki niso delnice družbe, obravnavane v četrtem odstavku) ali vrednostnih papirjev, obveznic, zadolžnic in podobnega. Taki dobički se torej v skladu s petim odstavkom 13. člena obdavčijo samo v državi, katere rezident je oseba, ki odtuji premoženje.

7. V zvezi s 23. členom:

Sporazum na noben način ne omejuje kakršnega koli izvzetja, oprostitve ali odbitka, dobroimetja ali druge olajšave ali ugodnosti, ki jo zdaj ali v prihodnje zagotavljajo:

a) zakoni ene ali druge države pogodbenice ali njena upravna praksa ali

b) kateri koli drug sporazum med državama pogodbenicama.

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

SESTAVLJENO v dveh izvodih v Washingtonu 12. oktobra 2013 v slovenskem, arabskem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri razlikah med besedili prevlada angleško besedilo.

Za Vlado
Republike Slovenije
Uroš Čufer l.r.

Za Vlado
Združenih arabskih emiratov
Obaid Humaid Al Tayer l.r.

6. With respect to Article 13:

It is understood that this Article does not contain special rules for gains from the alienation of shares in a company (other than shares of a company dealt with in paragraph 4) or of securities, bonds, debentures and the like. Such gains are, therefore, in accordance with paragraph 5 of Article 13, taxable only in the State of which the alienator is a resident.

7. With reference to Article 23:

The Agreement shall not restrict in any manner any exclusion, exemption or deduction, credit or other allowance or benefit now or hereafter accorded:

a) by the laws of either Contracting State or its administrative practice; or

b) by any other agreement between the Contracting States.

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

DONE in duplicate at Washington this 12th day of October 2013, in the Slovenian, Arabic and English languages, all texts being equally authentic. In case of divergence between any of the texts, the English text shall prevail.

For the Government
of the Republic of Slovenia
Uroš Čufer (s)

For the Government
of the United Arab Emirates
Obaid Humaid Al Tayer (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. 432-01/14-4/11
Ljubljana, dne 28. aprila 2014
EPA 1863-VI

Državni zbor
Republike Slovenije
Janko Veber l.r.
Predsednik

29. **Uredba o ratifikaciji Protokola med Vlado Republike Slovenije in Svetom ministrov Bosne in Hercegovine o sodelovanju na področju izobraževanja**

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 Protokola med Vlado Republike Slovenije in Svetom ministrov Bosne in Hercegovine o sodelovanju na področju izobraževanja

1. člen

Ratificira se Protokol med Vlado Republike Slovenije in Svetom ministrov Bosne in Hercegovine na področju izobraževanja, sklenjen v Sarajevu, dne 25. julija 2013.

2. člen

Besedilo protokola se v izvirniku v angleškem jeziku in prevodu v slovenski jezik glasi:

P R O T O C O L
BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SLOVENIA AND THE COUNCIL OF MINISTERS OF BOSNIA AND HERZEGOVINA ON COOPERATION IN THE FIELD OF EDUCATION

The Government of the Republic of Slovenia, represented by the Ministry of Education, Science and Sport of the Republic of Slovenia,

and

the Council of Ministers of Bosnia and Herzegovina, represented by the Ministry of Civil Affairs of Bosnia and Herzegovina, hereinafter “the Parties”,

desiring to develop and enhance the cooperation in the field of education between the Republic of Slovenia and Bosnia and Herzegovina,

convinced that such cooperation will help improve understanding and enhance the general relations between the two countries,

proceeding from Article 15 of the Agreement of the Government of the Republic of Slovenia and the Council of Ministers of Bosnia and Herzegovina on cooperation in the field of culture, education and science signed on 19 October 1999 in Ljubljana and still valid,

have agreed as follows:

Article 1

The Parties, in accordance with the objectives of this Protocol, shall develop their cooperation in the field of elementary, secondary and higher education and therefore support direct cooperation and contacts between educational establishments and universities and other higher education establishments.

Article 2

Pupils who are citizens of the country of one of the Parties and live in the territory of the country of the other Party shall have the right to attend elementary school and prepare for elementary school under the same conditions as the citizens of the country on whose territory they live.

The Parties agree that their citizens shall enrol in secondary and tertiary education in the country of the other Party under the same conditions as the citizens of that Party.

The Parties agree that students who are citizens of the other Party shall be subject to the same criteria concerning the payment of tuition fees for tertiary education as domestic students.

P R O T O K O L
MED VLADO REPUBLIKE SLOVENIJE IN SVETOM MINISTROV BOSNE IN HERCEGOVINE O SODELOVANJU NA PODROČJU IZOBRAŽEVANJA

Vlada Republike Slovenije, ki jo predstavlja Ministrstvo za izobraževanje, znanost in šport Republike Slovenije,

in

Svet ministrov Bosne in Hercegovine, ki ga predstavlja Ministrstvo za civilne zadeve Bosne in Hercegovine, v nadaljnjem besedilu "pogodbenika", sta se

v želji, da se razvija in poglablja sodelovanje na področju izobraževanja med Republiko Slovenijo ter Bosno in Hercegovino,

v prepričanju, da bo tako sodelovanje pripomoglo k boljšemu razumevanju in krepitvi vsestranskih odnosov med državama,

izhajajoč iz 15. člena Sporazuma med Vlado Republike Slovenije in Svetom ministrov Bosne in Hercegovine o sodelovanju na področju kulture, izobraževanja in znanosti, ki je bil podpisan 19. oktobra 1999 v Ljubljani in je veljaven,

dogovorila:

1. člen

Pogodbenika v skladu z nameni tega protokola razvijata medsebojno sodelovanje na področju osnovnega, srednjega, višjega in visokega šolstva ter zaradi tega podpirata neposredno sodelovanje in stike med izobraževalnimi zavodi ter univerzami in drugimi visokošolskimi zavodi.

2. člen

Učenci, državljani države enega od pogodbenikov, ki živijo na ozemlju države drugega pogodbenika, imajo pravico obiskovati osnovno šolo in se pripravljati na osnovno šolo pod enakimi pogoji kot državljani države, na ozemlju katere živijo.

Pogodbenika soglašata, da se njuni državljani v državi drugega pogodbenika vpisujejo v srednješolsko in terciarno izobraževanje pod enakimi pogoji, ki veljajo za državljane tega pogodbenika.

Pogodbenika soglašata, da se za študente, državljane drugega pogodbenika, glede plačila šolnine za terciarno izobraževanje uporabljajo enaka merila, kot veljajo za domače študente.

As regards studies and the regulation of other matters in tertiary education the principles of the autonomy of establishments shall apply.

The Parties shall support the introduction of joint postgraduate studies among interested higher education establishments in fields of mutual interest. They shall provide all necessary assistance in the fulfilment of the necessary conditions for the initiation of joint studies in accordance with their national legislation.

Article 3

The Parties shall annually exchange up to eighteen (18) monthly scholarships for advanced studies at higher education establishments with duration of 3 to 6 months for candidates aged up to 26.

Scholarship holders shall be guaranteed residence and other subsidies and a monthly scholarship to an amount determined by the national legislation of each Party. The Parties shall annually notify each other of the structure and amount of scholarships and other conditions.

The obligations foreseen by this Protocol shall be implemented on the part of Bosnia and Herzegovina by authorities competent for education in entities, cantons and Brčko District.

Article 4

The Parties agree to notify each other, by the end of June of each year at the latest, about the number of students-citizens of the other party who enrolled in the previous academic year.

Article 5

The Parties shall enhance mutual cooperation in the field of education especially with the aim of exchanging their experience with reform of the education system as a part of the process of stabilisation and accession to the European Union and shall to this end, either directly or in the framework of multilateral programmes, cooperate in different projects of mutual interest.

The Parties shall especially support mutual cooperation in the field of higher education in the framework of multilateral programmes of the European Union and the CEEPUS regional programme.

Article 6

The Parties shall also promote direct cooperation of other interested organisations and individuals in the field of higher education.

Article 7

The Parties shall mutually promote and enable the studies and teaching of Slovenian and the official languages of Bosnia and Herzegovina as well as respective literatures in both parties.

The Parties shall support the development and progress of teaching their mother tongue and culture for children and youths who are members of the Slovenian community in Bosnia and Herzegovina or members of the Bosnia-Herzegovinian community in the Republic of Slovenia.

Article 8

In the field of sport and youth, both parties especially welcome direct contacts among sport and youth organisations of both countries. They recommend the exchange of information and documentation.

Article 9

In order to monitor the implementation of the Protocol, the Parties have decided to found a joint committee consisting of the same number of representatives of both Parties. The joint committee meetings shall take place as necessary on request of one of the Parties, but alternately in the Republic of Slovenia and in Bosnia in Herzegovina.

Glede študija in urejanja drugih zadev v zavodih, ki izvajajo terciarno izobraževanje, se uporabljajo načela visokošolske avtonomije.

Pogodbenika podpirata uvedbo skupnih podiplomskih študijev med zainteresiranimi visokošolskimi zavodi na področjih, ki so obojestransko zanimiva. Zagotovita vso potrebno pomoč za izpolnitev potrebnih pogojev za začetek skupnih študijev v skladu s svojo notranjo zakonodajo.

3. člen

Pogodbenika si letno izmenjata do osemnajst (18) mesečnih štipendij za študijsko izpopolnjevanje na visokošolskih zavodih v posamičnem trajanju 3 do 6 mesecev za kandidate do starosti 26 let.

Štipendisti imajo zagotovljeno bivanje in druge subvencije ter mesečno štipendijo v znesku, ki je v skladu z notranjo zakonodajo vsakega pogodbenika. O strukturi in višini štipendij ter drugih pogojih se pogodbenika obveščata letno.

Obveznosti, predvidene s tem protokolom, na strani Bosne in Hercegovine izvajajo pristojne izobraževalne oblasti v entitetah, kantonih in Okrožju Brčko.

4. člen

Pogodbenika soglašata, da najpozneje do konca junija vsako leto obvestita drugega pogodbenika o številu študentov, državljanov države drugega pogodbenika, ki so se vpisali v preteklem študijskem letu.

5. člen

Pogodbenika krepita medsebojno sodelovanje na področju izobraževanja zlasti zaradi izmenjave izkušenj pri reformi izobraževalnega sistema kot dela procesa stabilizacije in pridruževanja Evropski uniji ter s tem namenom neposredno ali v okviru večstranskih programov sodelujeta pri različnih projektih, ki so obojestransko zanimivi.

Pogodbenika še posebej podpirata medsebojno sodelovanje na področju visokega šolstva v okviru večstranskih programov Evropske unije in regionalnega programa CEEPUS.

6. člen

Pogodbenika spodbujata neposredno sodelovanje tudi drugih zainteresiranih organizacij in posameznikov na področju visokega šolstva.

7. člen

Pogodbenika medsebojno spodbujata ter omogočata študij in poučevanje slovenskega in uradnih jezikov Bosne in Hercegovine in književnosti v obeh pogodbenikih.

Pogodbenika podpirata razvoj in napredek učenja maternega jezika in kulture za otroke in mladino, pripadnike slovenske skupnosti v Bosni in Hercegovini in pripadnike bosansko-hercegovske skupnosti v Republiki Sloveniji.

8. člen

Na področju športa in mladine pogodbenika pozdravljata zlasti neposredne stike med športnimi in mladinskimi organizacijami obeh držav. Priporočata izmenjavo informacij in dokumentacije.

9. člen

Zaradi spremljanja izvajanja protokola sta pogodbenika sklenila ustanoviti mešano komisijo, sestavljeno iz enakega števila predstavnikov obeh pogodbenikov. Sestanki mešane komisije potekajo po potrebi na zaprosilo enega od pogodbenikov, in sicer izmenoma v Republiki Sloveniji in Bosni in Hercegovini.

Article 10

All forms of cooperation shall take place in accordance with the national legislation of the Parties.

Article 11

The Parties may propose amendments to this Protocol at any time. Such proposed amendments shall be communicated to the other party through diplomatic channels.

The amendments shall enter into force upon the receipt of the written consent with the proposed amendments of the other Party through diplomatic channels.

Article 12

The Parties shall resolve any other open issues that are within their competence by common consent and through diplomatic channels.

Article 13

This Protocol shall be provisionally applied by the Parties upon signature. It shall enter into force on the day of receipt through diplomatic channels of the last official written notification on fulfilment by the parties of the internal procedures required for the entry into force of this Protocol.

The Protocol shall be concluded for five academic years: 2013/14, 2014/15, 2015/16, 2016/17 and 2017/18.

The Protocol may be extended, but not for longer than until the end of the academic year in which Bosnia and Herzegovina becomes a full member of the European Union.

The termination of this Protocol shall not influence programmes and projects initiated under this Protocol, so they shall continue until their conclusion except as otherwise agreed.

The Parties shall strive to settle any dispute regarding the interpretation or implementation of this Protocol in an amicable way.

In witness thereof, the undersigned, being duly authorised, have signed this Protocol.

Concluded in Sarajevo on 25 July 2013 in duplicate in the English language.

ON BEHALF
OF THE GOVERNMENT
OF THE REPUBLIC
OF SLOVENIA

Andrej Grasselli (s)

ON BEHALF
OF THE COUNCIL
OF MINISTERS
OF BOSNIA
AND HERZEGOVINA
Sredoje Nović (s)

10. člen

Vse oblike sodelovanja potekajo v skladu z notranjo zakonodajo pogodbenikov.

11. člen

Pogodbenika lahko kadar koli predlagata spremembe tega protokola. Taki predlogi sprememb se po diplomatski poti sporočajo drugemu pogodbeniku.

Spremembe začnejo veljati s prejemom pisnega soglasja drugega pogodbenika po diplomatski poti k predlaganim spremembam.

12. člen

Pogodbenika vsa morebitna druga odprta vprašanja, ki so v njuni pristojnosti, urejata sporazumno po diplomatski poti.

13. člen

Protokol se začasno uporablja z dnem podpisa. Veljati začne z dnem prejema zadnjega uradnega obvestila po diplomatski poti o izpolnitvi vseh pogojev, določenih z notranjo zakonodajo pogodbenikov za začetek veljavnosti tega protokola.

Protokol se sklene za pet študijskih let 2013/14, 2014/15, 2015/16, 2016/17 in 2017/18.

Protokol se lahko podaljša, vendar največ do konca študijskega leta, v katerem bo Bosna in Hercegovina postala polnopravna članica Evropske unije.

Prenehanje tega protokola ne vpliva na programe in projekte, ki so bili začeti po tem protokolu, tako da se ti nadaljujejo do dokončanja, razen če ni dogovorjeno drugače.

Morebitne spore glede razlage ali izvajanja tega protokola, pogodbenika rešujeta sporazumno.

V potrditev tega sta podpisana, ki sta bila pravilno pooblaščena, podpisala ta protokol.

Sklenjeno v Sarajevu dne 25. julija 2013 v dveh izvirnikih v angleškem jeziku.

ZA VLADO
REPUBLIKE SLOVENIJE
Andrej Grasselli l.r.

ZA
SVET MINISTROV
BOSNE IN HERCEGOVINE
Sredoje Nović l.r.

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za izobraževanje, znanost in šport.

4. člen

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

Št. 00724-25/2014
Ljubljana, dne 8. maja 2014
EVA 2014-1811-0026

Vlada Republike Slovenije

mag. Alenka Bratušek l.r.
Predsednica

Obvestilo o začetku oziroma prenehanju veljavnosti mednarodnih pogodb

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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 1. maja 2014 začel veljati Sporazum med Vlado Republike Slovenije in Vlado Republike Indije o oprostitvi vizumske obveznosti za kratkoročno bivanje za imetnike diplomatskih potnih listov, sklenjen 11. novembra 2013 v New Delhiju in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 3/14 (Uradni list Republike Slovenije, št. 19/14).

Ljubljana, dne 5. maja 2014

Ministrstvo za zunanje zadeve
Republike Slovenije

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ISSN 1318-0932

Izdajatelj Služba Vlade RS za zakonodajo – direktorica Ksenija Mihovar Globokar • Založnik Uradni list Republike Slovenije d.o.o. – direktorica mag. Špela Munih Stanič • Priprava Uradni list Republike Slovenije d.o.o. • Internet: www.uradni-list.si – e-pošta: info@uradni-list.si