

34. Zakon o ratifikaciji Sporazuma o ustanovitvi Centra za razvoj financ (CEF) (MSCEF)

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

U K A Z

o razglasitvi Zakona o ratifikaciji Sporazuma o ustanovitvi Centra za razvoj financ (CEF) (MSCEF)

Razglašam Zakon o ratifikaciji Sporazuma o ustanovitvi Centra za razvoj financ (CEF) (MSCEF), ki ga je sprejel Državni zbor Republike Slovenije na seji dne 12. junija 2014.

Št. 003-02-6/2014-8
Ljubljana, dne 20. junija 2014

Borut Pahor l.r.
Predsednik
Republike Slovenije

Z A K O N

O RATIFIKACIJI SPORAZUMA O USTANOVITVI CENTRA ZA RAZVOJ FINANC (CEF) (MSCEF)

1. člen

Ratificira se Sporazum o ustanovitvi Centra za razvoj financ (CEF), sklenjen na Bledu 3. septembra 2013.

2. člen

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

A G R E E M E N T

ON ESTABLISHING THE CENTER OF EXCELLENCE IN FINANCE (CEF)

The Contracting Parties to this Agreement,
Whereas

Recognizing the vital importance of the need for public financial reforms and sound central banking in South Eastern Europe and other countries;

Being aware of the need to promote international standards in public financial management, central banking and other areas of public administration;

Sharing the need to further extend cooperation in public financial management and central banking;

Desiring to develop knowledge exchange, capacity development and technical assistance among the countries of South Eastern Europe and other countries and international institutions and organizations;

Acknowledging the importance of mutual cooperation on the basis of the principles of equal rights, state sovereignty, territorial integrity, good faith and good neighborhood relations;

Wishing to enhance their common goals by the establishment of an organization on the basis of a multilateral agreement open to the countries of South Eastern Europe and other countries, as well as international institutions and organizations;

Responding to the invitation of the Republic of Slovenia to host such organization in Ljubljana, Slovenia and agreeing to extend the Privileges and Immunities as set hereinafter in the territory of all Contracting Parties;

S P O R A Z U M

O USTANOVITVI CENTRA ZA RAZVOJ FINANC (CEF)

Pogodbenice tega sporazuma se,
ker:

se zavedajo bistvenega pomena potrebnih javnofinančnih reform in učinkovitega centralnega bančništva v jugovzhodni Evropi in drugih državah;

se zavedajo, da je treba spodbujati uveljavljanje mednarodnih standardov pri upravljanju javnih financ, centralnem bančništvu in na drugih področjih javne uprave;

želijo okrepiti sodelovanje pri upravljanju javnih financ in centralnem bančništvu;

želijo razviti izmenjavo znanja, zmogljivosti in tehnično pomoč med državami jugovzhodne Evrope in drugimi državami ter mednarodnimi ustanovami in organizacijami;

priznavajo pomembnost medsebojnega sodelovanja na podlagi načel enakopravnosti, državne suverenosti, ozemeljske celovitosti, dobre vere in dobrih sosedskih odnosov;

želijo doseči skupne cilje z ustanovitvijo organizacije na podlagi večstranskega sporazuma, ki ga lahko sklenejo države jugovzhodne Evrope in druge države ter tudi mednarodne ustanove in organizacije;

sprejemajo predlog Republike Slovenije, da je organizacija v Ljubljani v Republiki Sloveniji, in soglašajo, da bodo zagotovile izvajanje privilegijev in imunitet, kot so navedeni v nadaljnjem besedilu, na ozemlju vseh pogodbenic,

HAVE AGREED that the CEF shall be organized and shall operate in accordance with the following provisions:

GENERAL PROVISIONS

Article 1 Definitions

For the purposes of this Agreement, the terms used herein shall have the following meaning:

“CEF” means the Center of Excellence in Finance.

“Members of the Governing Board” means the Ministers of Finance and Governors of Central Banks or heads of other relevant institutions or their nominated representatives.

“Official activities” means the provision of training, professional and technical assistance, and facilitation of networks for the purpose of implementing reforms in public financial management and central banking.

“Director” means the Director of the CEF.

“Staff” means any employee of the CEF.

“Expert” means any person contracted by the CEF for a short term (up to twelve months) to deliver requested services.

“Representatives of the CEF Members” means members of delegations participating in meetings convened by the CEF.

“Meeting convened by the CEF” means any meeting of any CEF organ or a subsidiary body or any conference convened by the CEF.

“Property” means all income of the CEF and all property, including funds, assets and other properties that belong to the CEF, either owned or held/administered by the CEF, in accordance with the official duties performed by the CEF.

“Premises” means the buildings or parts of buildings including the land ancillary thereto, used only for the purposes of the CEF, irrespective of ownership.

“Archives” means all records, correspondence, documents, manuscripts, computer and media data, photographs, films, video, sound recordings and any other data, belonging to or held by the CEF.

“Family members” means spouses and common-law partners of the Staff, unmarried dependent children of the Staff up to 18 years of age, or up to 26 years of age if enrolled as full-time students at post-secondary educational institutions, and unmarried dependent children of the Staff who are physically or mentally disabled.

“Host country” means the country where the headquarters of CEF is located.

Any reference to a person of the male sex shall be deemed also to constitute a reference to a person of the female sex, and viceversa.

Article 2

Establishment and Status

The CEF shall possess international legal personality.

Article 3

Purpose and Activities

1. Purpose of the CEF shall be to promote knowledge exchange, deliver training and facilitate technical assistance in public financial management, central banking and other areas of public administration.

2. The CEF shall deliver its activities through focused and practically oriented tailor made and demand driven training and technical assistance, promotion of cooperation in the region, including maintenance of platforms for peer learning and facilitation of communities of practice, establishment of new partnerships, exchange of experience and similar to tackle specific challenges of its member states.

STRINJAJO, da se CEF ustanovi in deluje v skladu s temi določbami:

SPLOŠNE DOLOČBE

1. člen Pomen izrazov

V tem sporazumu:

»CEF« pomeni Center za razvoj financ;

»člani upravnega odbora« pomenijo ministre za finance in guvernerje centralnih bank ali vodje drugih ustreznih ustanov ali njihove imenovane predstavnike;

»uradne dejavnosti« pomenijo zagotovitev usposabljanja, strokovno in tehnično pomoč ter vzpostavitev omrežij za izvajanje reform pri upravljanju javnih financ in centralnem bančništvu;

»direktor« pomeni direktorja CEF;

»osebje« pomeni zaposlene pri CEF;

»strokovnjak« pomeni vsako osebo, ki jo kratkoročno najame CEF (za največ 12 mesecev), da opravi zahtevane storitve;

»predstavniki članic CEF« pomenijo člane delegacij, ki sodelujejo na sestankih, ki jih sklicuje CEF;

»sestaneke, ki ga skliče CEF« pomeni sestanek organa CEF ali pomožnega organa ali srečanje, ki ga skliče CEF;

»premoženje« pomeni vse prejemke CEF in vse premoženje, vključno s kapitalom, sredstvi in drugim premoženjem CEF, ki so njegova last ali jih poseduje/upravlja v skladu z nalogami CEF;

»prostori« pomenijo zgradbe ali dele zgradb in pripadajoča zemljišča, ki se uporabljajo le za namene CEF, ne glede na lastništvo;

»arhiv« pomeni vse evidence, dopise in pisma, dokumente, rokopise, podatke na računalnikih in nosilcih podatkov, fotografije, filme, videoposnetke, zvočne zapise in druge podatke, ki pripadajo CEF ali jih ima CEF;

»družinski člani« pomenijo zakonce in zunajzakonske partnerje osebja, neporočene vzdrževane otroke osebja do 18. ali do 26. leta, če so vpisani kot redni študenti na višje- in visokošolske izobraževalne ustanove, ter neporočene vzdrževane otroke osebja, ki so fizično ali duševno prizadeti;

»država gostiteljica« pomeni državo, v kateri je sedež CEF.

Vsako sklicevanje na osebo moškega spola pomeni tudi sklicevanje na osebo ženskega spola in obratno.

2. člen

Ustanovitev in status

CEF je subjekt mednarodnega prava.

3. člen

Namen in dejavnosti

1. Namen CEF je spodbujanje izmenjave znanja, usposabljanje in zagotavljanje tehnične pomoči pri upravljanju javnih financ, centralnem bančništvu in na drugih področjih javne uprave.

2. CEF opravlja svoje dejavnosti, tako da zagotavlja usposabljanje in tehnično pomoč, ki sta usmerjena, praktično naravnana in odvisna od povpraševanja, spodbuja sodelovanje v regiji, vključno z vzdrževanjem platform za vzajemno učenje in spodbujanjem skupnosti za izmenjavo mnenj, ustanavljanjem novih partnerstev, izmenjavo izkušenj in podobnim, da bi se spoprijel z izzivi svojih držav članic.

3. The CEF, acting as a facilitator and catalyst, providing experience for practical applications and policies, offering support on all matters relating to public financial management and central banking, helping countries to benefit from the efficient development and transfer of knowledge and best practices, the CEF performs the following activities, in particular for the benefit of CEF Members:

a) assist in the implementation of public financial management reforms and the strengthening of central banking through tailor-made activities;

b) initiate discussion and ensure interaction with other governmental and nongovernmental organizations to support the creation of an enabling environment for effective public finance management and central banking;

c) provide access to the latest knowledge and practical experience in public financial management and central banking whilst providing support to its members in developing individual solutions;

d) improve knowledge and technology transfer and promote the development of local capacity and competence in CEF Members including necessary interconnections;

e) offer capacity building through certified programs of training and education;

f) serve as a meeting point for the sharing of know-how and the exchange of experience gained in the reforms process;

g) perform and encourage research to respond to the regional capacity development needs;

h) provide opportunities for the region's officials of CEF Members to study the implementation of international standards, best practices and trends, all under the guidance of highly qualified international experts;

i) other activities as set by the Governing Board.

Article 4 Legal Capacity

The CEF shall possess such legal capacity as is necessary for the exercise of its functions, including the capacity to contract, to acquire and to dispose of movable and immovable property, enter into and respond to legal proceedings and take such other actions as may be necessary or useful for its purposes and activities.

Article 5 Cooperative Relationship

The CEF shall endeavor to establish mutually beneficial relationships with any existing institution and organization in order to avoid unnecessary duplication of work.

MEMBERS

Article 6 Membership

1. Membership is open to any State and international organization willing and be able to act in accordance with the purposes and activities laid down in this Agreement.

2. Such State and international organization shall become:

a) a founding CEF Member by having signed this Agreement and having deposited an instrument of ratification;

b) other CEF Members by depositing an instrument of accession after their application for membership has been approved.

3. CEF kot povezovalc in pobudnik, ki zagotavlja izkušnje za praktično uporabo in usmeritve, zagotavlja podporo pri vseh zadevah v zvezi z upravljanjem javnih financ in centralnim bančništvom ter pomaga državam pri učinkovitem razvoju in prenosu znanja ter najboljših praks, opravlja te dejavnosti, še zlasti v korist članic CEF:

a) pomaga pri izvajanju reform upravljanja javnih financ in krepitvi centralnega bančništva s posebej prilagojenimi dejavnostmi;

b) daje pobudo za razpravo in zagotavlja sodelovanje z drugimi vladnimi in nevladnimi organizacijami, da bi podprl vzpostavitev spodbudnega okolja za učinkovito upravljanje javnih financ in centralno bančništvo;

c) zagotavlja dostop do najnovejših spoznanj in praktičnih izkušenj pri upravljanju javnih financ in centralnem bančništvu ter hkrati zagotavlja podporo svojim članicam pri razvijanju posameznih rešitev;

d) izboljšuje prenos znanja in tehnologije ter spodbuja razvoj zmogljivosti in usposobljenosti v svojih članicah, tudi s spodbujanjem medsebojnih povezav;

e) zagotavlja krepitev zmogljivosti s certificiranimi programi usposabljanja in izobraževanja;

f) je mesto, kjer se izmenjavajo izkušnje in znanje, pridobljeni pri reformah;

g) izvaja in spodbuja raziskave, da bi se odzval na potrebe po razvoju regionalnih zmogljivosti;

h) uradnikom članic CEF omogoča proučevanje izvajanja mednarodnih standardov, najboljših praks in smeri razvoja, vse to pod vodstvom visoko usposobljenih mednarodnih strokovnjakov;

i) druge dejavnosti, ki jih določi upravni odbor.

4. člen Pravna sposobnost

CEF ima tako pravno sposobnost, kot je potrebna za opravljanje njegovih nalog, vključno s sposobnostjo sklepanja pogodb, pridobivanja nepremičnin in premičnin ter razpolaganja z njimi, začne in sodeluje v pravnih postopkih ter sprejema druge ukrepe, ki so potrebni ali koristni za uresničevanje njegovega namena in dejavnosti.

5. člen Sodelovanje

CEF si prizadeva za vzpostavitev medsebojno koristnih odnosov z vsemi ustanovami in organizacijami, da bi se izognili nepotrebnemu podvajanju dela.

ČLANICE

6. člen Članstvo

1. Včlanijo se lahko države in mednarodne organizacije, ki so pripravljene in sposobne delovati v skladu z nameni in dejavnostmi iz tega sporazuma.

2. Taka država in mednarodna organizacija postane:

a) ustanovna članica CEF s podpisom tega sporazuma in deponiranjem listine o ratifikaciji;

b) druga članica CEF z deponiranjem listine o pristopu po odobritvi njene prošnje za članstvo.

Article 7
Admission

1. CEF is open to admission to any state and international organization which has particular interest in promotion of knowledge exchange, delivery of training and facilitation of technical assistance in public financial management, central banking and other areas of public administration in CEF Members and which applies for membership, agrees with purposes and activities of the CEF as set forth in this Agreement, and satisfies criteria established by the Governing Board.

2. Applications for membership shall be submitted to the Governing Board for consideration and approval. Once the approval is obtained the applicant State or international organization shall be invited by the Governing Board to accede to this Agreement pursuant to paragraph 3 of the Article 27.

ORGANIZATION

Article 8
Organizational structure

1. The CEF operates in a flexible manner. It shall have the following principal bodies:

- a) Governing Board;
- b) Advisory Board;
- c) Secretariat.

2. The Governing Board may establish such subsidiary bodies as it finds necessary for the exercise of its functions in accordance with this Agreement.

Article 9
Governing Board

1. Each CEF Member, which is a state, shall have up to two Members in the Governing Board and each one alternate to act on their behalf when they are unable to serve. Members of the Governing Board are Ministers of Finance and/or Governors of Central Banks or heads of other relevant institutions.

2. Each CEF Member, which is an international organization, shall have one Member in the Governing Board and one alternate to act on his behalf when he is unable to serve. Member of the Governing Board is the head of the international organization or its nominated representative.

3. Members of the Governing Board are also up to three representatives of the Advisory Board who serve as Members of the Governing Board for a period of three years.

4. The Director shall be a Member of the Governing Board (as ex-officio member) without voting powers.

5. The Governing Board shall:

- a) supervise the activities of the CEF;
- b) approve the annual work program and annual budget;
- c) discharge the business report and financial statements;
- d) appoint a Director and an External Auditor of the CEF;
- e) approve the amendments of this Agreement;
- f) authorize the Director to negotiate international agreements and contracts;
- g) approve the conclusion of international agreements and contracts;
- h) establish criteria for admission of states and international organizations to the CEF;
- i) consider and approve the application for membership;
- j) adopt the Financial Rules and Regulations, the Rules of Procedure and the Rules of Employment with the aim to specify the performance of all its bodies and other internal rules.

6. Each Member of the Governing Board shall have one vote. Voting rules shall be specified in the Rules of Procedure to be adopted unanimously by the Governing Board.

7. Meetings of the Governing Board shall be called at least once each calendar year. In addition, a meeting may also be requested by any CEF Member, in accordance with the Rules of Procedure.

7. člen
Sprejem

1. CEF lahko sprejme države in mednarodne organizacije, ki izrazijo poseben interes za spodbujanje izmenjave znanja, zagotavljanje usposabljanja in tehnične pomoči pri upravljanju javnih financ, centralnem bančništvu in na drugih področjih javne uprave v članicah CEF, zaprosijo za članstvo, soglašajo z nameni in dejavnostmi CEF, kot je določeno v tem sporazumu, in izpolnjujejo pogoje, ki jih določi upravni odbor.

2. Prošnje za članstvo se predložijo v obravnavo in odobritev upravnemu odboru. Po odobritvi upravni odbor povabi državo prosilko ali mednarodno organizacijo, naj pristopi k temu sporazumu skladno s tretjim odstavkom 27. člena.

ORGANIZACIJA

8. člen
Organizacijska struktura

1. CEF deluje prožno. Njegovi glavni organi so:

- a) upravni odbor,
- b) svetovalni odbor,
- c) sekretariat.

2. Upravni odbor lahko ustanovi tiste pomožne organe, ki so potrebni za izvedbo njegovih nalog skladno s tem sporazumom.

9. člen
Upravni odbor

1. Vsaka članica CEF, ki je država, ima v upravnem odboru največ dva člana, vsak od njiju pa svojega namestnika, ki delujeta v njenem imenu, kadar ne moreta opravljati svojih nalog. Člani upravnega odbora so ministri za finance in/ali guvernerji centralnih bank ali vodje drugih ustreznih ustanov.

2. Vsaka članica CEF, ki je mednarodna organizacija, ima v upravnem odboru enega člana in enega namestnika, ki deluje v njegovem imenu, kadar ne more opravljati svojih nalog. Član upravnega odbora je vodja mednarodne organizacije ali njen imenovani zastopnik.

3. Člani upravnega odbora so tudi največ trije predstavniki svetovalnega odbora, ki delujejo kot člani upravnega odbora za obdobje treh let.

4. Direktor je član upravnega odbora (po uradni dolžnosti) brez glasovalne pravice.

5. Upravni odbor:

- a) nadzoruje dejavnosti CEF;
- b) potrdi letni program dela in letni proračun;
- c) potrdi poslovno poročilo in finančna poročila;
- d) imenuje direktorja in zunanjega revizorja CEF;
- e) potrdi spremembe tega sporazuma;
- f) pooblasti direktorja za pogajanja o mednarodnih sporazumih in pogodbah;
- g) odobri sklepanje mednarodnih sporazumov in pogodb;
- h) določi merila za sprejem novih držav in mednarodnih organizacij v CEF;
- i) obravnava in odobri prošnje za članstvo;
- j) sprejme finančna pravila in predpise, poslovnik in pravilnik o zaposlovanju, da podrobno določi delovanje vseh svojih organov, ter druge interne pravilnike.

6. Vsak član upravnega odbora ima en glas. Pravila o glasovanju so podrobno določena v poslovniku, ki ga upravni odbor sprejme soglasno.

7. Sestanek upravnega odbora se skliče vsaj enkrat v koledarskem letu. Poleg tega lahko za sestanek v skladu s poslovnikom zaprosi vsaka članica CEF.

Article 10

Advisory Board

1. The Advisory Board shall assist in designing and in coordinating the delivery of activities of the CEF.

2. The membership of the Advisory Board is upon their request or the invitation by the CEF open to donors active in the region and other institutions collaborating with the CEF.

3. The Advisory Board shall meet at least once each calendar year. In addition, a meeting may also be requested by any member.

4. The Advisory Board shall every three years among themselves select up to three representatives to represent the Advisory Board in the Governing Board.

5. Each year representatives of the Advisory Board to the Governing Board among themselves select a Chair person.

Article 11

Secretariat

1. The Secretariat shall be composed of Director, Staff and Experts.

2. The Governing Board shall appoint the Director for a term of five years. Selection Process shall be defined in the Rules of Procedure.

3. The Director shall be accountable to the Governing Board with respect to the performance of his or her tasks. The Director shall receive instructions only from the Governing Board.

4. The Director shall:

a) ensure proper, regular and efficient functioning of the CEF;

b) act on behalf of the CEF, including signing the Headquarters Agreement, other international agreements and contracts necessary for functioning of CEF;

c) report to the Governing Board;

d) submit to the Governing Board a draft annual work program, budget proposal and report on their implementation;

e) report to the Governing Board on any other matters on the functioning of the CEF as the Governing Board may require.

5. The Rules of Employment shall contain principles and procedures governing the selection of personnel, their employment and description of jobs to achieve effective functioning of the Secretariat for the purposes of this Agreement.

PRIVILEGES AND IMMUNITIES

Article 12

Immunity from Legal Process

1. The CEF and its property, wherever located and by whomsoever held, shall enjoy immunity from every form of legal process except insofar as in any particular case, the Governing Board, by its decision, has authorized the waiver of this immunity.

2. Without prejudice to the previous paragraph, the CEF shall not enjoy immunity in respect of:

a) a civil action based on a contractual obligation of the CEF;

b) a counter-claim directly connected to proceedings instituted by the CEF;

c) a civil action related to pecuniary compensation for death or injury of the person, or damage to or loss of tangible property, caused by an act or omission which is alleged to be attributable to the CEF.

3. No such waiver of immunity shall extend to any measure of execution, for which a separate waiver shall be necessary.

10. člen

Svetovalni odbor

1. Svetovalni odbor pomaga pri zasnovi dejavnosti CEF in usklajevanju njihovega izvajanja.

2. Donatorji, ki so dejavni v regiji, in druge ustanove, ki sodelujejo s CEF, lahko za članstvo v svetovalnem odboru zaprosijo sami ali jih k temu povabi CEF.

3. Svetovalni odbor se sestaja najmanj enkrat v koledarskem letu. Za sestanek lahko zaprosi tudi kateri koli član.

4. Svetovalni odbor vsaka tri leta med svojimi člani izbere največ tri predstavnike, ki ga zastopajo v upravnem odboru.

5. Predstavniki svetovalnega odbora v upravnem odboru vsako leto med seboj izberejo predsednika.

11. člen

Sekretariat

1. Sekretariat sestavljajo direktor, osebje in strokovnjaki.

2. Upravni odbor imenuje direktorja za petletni mandat. Postopek izbire je določen v poslovniku.

3. Direktor je pri opravljanju svojih nalog odgovoren upravnemu odboru. Navodila prejema samo od upravnega odbora.

4. Direktor:

a) zagotavlja pravilno, redno in učinkovito delovanja CEF;

b) deluje v imenu CEF, vključno s podpisovanjem sporazuma o sedežu in drugih mednarodnih sporazumov in pogodb, potrebnih za delovanje CEF;

c) poroča upravnemu odboru;

d) upravnemu odboru predloži osnutek letnega programa dela, predlog proračuna in poročilo o njunem izvajanju;

e) upravnemu odboru poroča o vseh drugih zadevah glede delovanja CEF, kot to zahteva upravni odbor.

5. Pravilnik o zaposlovanju vsebuje načela in postopke, ki urejajo izbiro kadrov, njihovo zaposlovanje in sistemizacijo delovnih mest, da bi se zagotovilo učinkovito delovanje sekretariata za namene tega sporazuma.

PRIVILEGIJI IN IMUNITETE

12. člen

Imuniteta pred sodnim postopkom

1. CEF in njegovo premoženje ne glede na to, kje je ali kdo ga poseduje, uživata imuniteto pred vsakim sodnim postopkom, razen če upravni odbor v posameznem primeru ne odloči, da se imuniteta odreče.

2. Ne glede na prejšnji odstavek CEF ne uživa imunitete glede:

a) civilne tožbe, ki izhaja iz pogodbene obveznosti CEF;

b) nasprotnega zahtevka, neposredno povezanega s postopkom, ki ga začne CEF;

c) civilne tožbe, ki se nanaša na plačilo odškodnine za smrt ali poškodbo osebe ali za škodo na stvarnem premoženju ali njegovo izgubo, ki je nastala zaradi dejanja ali opustitve dejanja, ki ga je mogoče pripisati CEF.

3. Tak odrek imunitete ne velja za sredstva izvršbe, za katera je potreben poseben odrek.

Article 13

Inviolability

1. The premises of the CEF shall be inviolable.
2. The property of the CEF, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation or any other form of interference, whether by executive, administrative, judicial or legislative action.
3. The archives of the CEF and more generally all documents belonging to it or held by it shall be inviolable wherever located and by whomsoever held.

Article 14

Facilities and Immunities in Respect of Communications and Publications

1. The CEF shall communicate freely and without the need for special permission, for all official purposes, and CEF Members shall protect the right of the CEF to do so.
2. The CEF shall enjoy, for its official communications, treatment not less favorable than that accorded by the CEF Members to the diplomatic missions of any state.
3. All official communications directed to the CEF and all outward official communications of the CEF, by whatever means or whatever form transmitted shall be inviolable.

Article 15

Exemptions

1. Within the scope of its official activities, the CEF and its property shall be exempt from:
 - a) customs duties, on the import or export of goods for official usage, provided that the goods imported are not to be sold or otherwise disposed of in the territory of the CEF Member concerned, except under conditions approved by that CEF Member;
 - b) customs duties, on the import or export of publications for official purposes;
 - c) indirect taxation on the supply of goods and services, provided for official use, under the same conditions as are applied to diplomatic missions in the territory of the CEF Member concerned.
2. The exemptions provided for in paragraph 1 c of this Article may be granted by way of direct exemption or by way of a refund of the tax paid under the same procedures as are applied to diplomatic missions in the territory of the CEF Member concerned.

Article 16

Freedom of Financial Assets from Restrictions

- Without being subject to any financial controls or moratoria of any kind, the CEF may, within the territory of the CEF Members, freely:
- a) purchase any currencies through authorized channels and hold and dispose of them; and
 - b) operate accounts in any currency.

Article 17

Flag, emblem and markings

CEF may display its flag, logo and other designations, adopted by the Governing Board of CEF, in its premises and on the motor vehicles used for official purposes.

Article 18

Privileges and Immunities of Members of the Governing Board and Representatives of the CEF Members

Members of the Governing Board and Representatives of the CEF Members, while exercising their mission at CEF and during their journey to and from the place of the meetings convened by the CEF, shall enjoy the following privileges and immunities:

13. člen

Nedotakljivost

1. Prostori CEF so nedotakljivi.
2. Premoženje CEF ima ne glede na to, kje je in kdo ga poseduje, imuniteto pred preiskavo, zasegom, zaplembo, razlastitvijo ali drugo obliko poseganja z izvršilnimi, upravnimi, sodnimi ali zakonodajnimi dejanji.
3. Arhiv CEF in na splošno vsi dokumenti, ki mu pripadajo ali jih ima, so nedotakljivi ne glede na to, kje so in kdo jih poseduje.

14. člen

Olajšave in imunitete pri komuniciranju in publikacijah

1. CEF brez posebnega dovoljenja svobodno komunicira za vse uradne namene in to pravico članice CEF varujejo.
2. Članice CEF ne obravnavajo CEF pri njegovem uradnem komuniciranju manj ugodno kot diplomatska predstavništva držav.
3. Uradno komuniciranje s CEF in uradno komuniciranje CEF z drugimi sta nedotakljivi ne glede na sredstva ali obliko pošiljanja.

15. člen

Izjeme

1. CEF in njegovo premoženje sta v okviru uradnih dejavnosti CEF oproščena:
 - a) carinskih dajatev pri uvozu in izvozu blaga za uradno uporabo, če uvoženo blago ni namenjeno za prodajo ali odtujitev na ozemlju posamezne članice CEF, razen pod pogoji, ki jih ta odobri;
 - b) carinskih dajatev pri uvozu in izvozu publikacij za uradne namene;
 - c) posredne obdavčitve na dobavo blaga in storitev za uradne namene, pod enakimi pogoji, kot veljajo za diplomatska predstavništva na ozemlju posamezne članice CEF.
2. Izjeme iz točke c prvega odstavka tega člena se lahkoodobrijo kot neposredna oprostitev ali vračilo plačanega davka po enakih postopkih, kot veljajo za diplomatska predstavništva na ozemlju posamezne članice CEF.

16. člen

Prosto razpolaganje s finančnimi sredstvi

- CEF lahko brez finančnega nadzora ali moratorija na ozemljih članic CEF prosto:
- a) uradno kupi katero koli valuto, jo ima in jo proda ter
 - b) vodi račune v kateri koli valuti.

17. člen

Zastava, znak in oznake

CEF lahko namesti svojo zastavo, logotip in druge oznake, ki jih sprejme upravni odbor, v svojih prostorih ter na prevoznih sredstvih, ki se uporabljajo v uradne namene.

18. člen

Privilegiji in imunitete članov upravnega odbora in predstavnikov članic CEF

Člani upravnega odbora in predstavniki članic CEF pri opravljanju svojih nalog pri CEF ter med potovanjem na kraj srečanj, ki jih sklicuje CEF, in nazaj uživajo te privilegije in imunitete:

a) be immune from legal process, even after termination of their duties at the CEF, in respect of words spoken or written and all acts performed by them in their official capacity and within the limit of their authority;

b) inviolability of official documentation, data and other official material in their possession.

Article 19

Privileges and Immunities of the Director

1. The Director shall:

a) be immune from personal arrest and detention for acts performed in his official capacity;

b) be immune from seizure of his personal baggage;

c) be immune from legal process, even after termination of his duties at the CEF, in respect of words spoken or written and all acts performed by him in his official capacity and within the limit of his authority;

d) be exempt from taxation on the salaries paid to him by the CEF;

e) be given, together with his family members the same repatriation facilities in time of international crisis as accorded to heads of diplomatic missions;

f) not be obliged to give evidence as a witness in connection to their official tasks;

g) enjoy inviolability of all papers, documents and other official material related to the CEF.

The privileges and immunities of the Director set forth in paragraph 1 of this Article, points d) and e), shall not apply vis-a-vis the CEF Member of which the individual is a national or permanent resident.

Article 20

Privileges and Immunities of the Staff

1. The Staff shall:

a) be immune from legal process, even after termination of their duties at the CEF, in respect of words spoken or written and all acts performed by them in their official capacity and within the limit of their authority;

b) be exempt from taxation on the salaries paid to them by the CEF;

c) be given, together with their family members the same repatriation facilities in time of international crisis as accorded to administrative-technical staff of diplomatic missions;

d) enjoy inviolability of all papers, documents and other official material related to the CEF.

2. The privileges and immunities of the Staff set forth in paragraph 1 of this Article, points b) and c), shall not apply vis-a-vis the CEF Member of which the individual is a national or permanent resident.

Article 21

Duration of Privileges and Immunities

1. In the territory of Contracting Parties, each person entitled to privileges and immunities in accordance with Articles 18, 19, 20 and 22, shall enjoy the privileges and immunities from the moment he assumes his position at the CEF, or if this had not been done in advance, from the moment when the take up of his post was notified to the competent authorities of the Host Country.

2. When the functions of these persons come to an end, privileges and immunities they enjoy in the territory of Contracting Parties shall normally cease at the moment when they leave the CEF Member, or on expiry of a reasonable period in which to do so. However, with respect to the acts done by those persons in the exercise of their functions, immunity shall continue to subsist.

a) imuniteto pred sodnim postopkom glede izrečenih ali zapisanih besed in vseh dejanj, storjenih pri opravljanju uradnih nalog v okviru pooblastil, celo po prenehanju opravljanja nalog za CEF;

b) nedotakljivost uradnih dokumentov, podatkov in drugega uradnega gradiva, ki jih posedujejo.

19. člen

Privilegiji in imunitete direktorja

1. Direktor:

a) uživa imuniteto pred prijeto ali pridržanjem zaradi dejanj, storjenih pri opravljanju uradnih nalog;

b) uživa imuniteto pred zasegom osebne prtljage;

c) uživa imuniteto pred sodnim postopkom glede izrečenih ali zapisanih besed in vseh dejanj, storjenih pri opravljanju uradnih nalog v okviru pooblastil, celo po prenehanju opravljanja nalog za CEF;

d) je oproščen davkov na plače, ki mu jih izplača CEF;

e) skupaj z družinskimi člani uživa pri vrnitvi v domovino ob mednarodni krizi enake ugodnosti kot vodje diplomatskih predstavništav;

f) ni dolžan pričati v zvezi s svojimi uradnimi nalogami;

g) uživa nedotakljivost vseh listin, dokumentov in drugega uradnega gradiva, povezanega s CEF.

Privilegiji in imunitete direktorja iz točk d in e prvega odstavka tega člena se ne uporabljajo v članici CEF, katere državljan je ali ima v njej stalno prebivališče.

20. člen

Privilegiji in imunitete osebja

1. Osebe:

a) uživa imuniteto pred sodnim postopkom glede izrečenih ali zapisanih besed in vseh dejanj, storjenih pri opravljanju uradnih nalog v okviru pooblastil pri CEF, celo po prenehanju opravljanja nalog za CEF;

b) je oproščeno davkov na plače, ki mu jih izplača CEF;

c) skupaj z družinskimi člani uživa pri vrnitvi v domovino ob mednarodni krizi enake ugodnosti kot administrativno-tehnično osebje diplomatskih predstavništav;

d) uživa nedotakljivost vseh listin, dokumentov in drugega uradnega gradiva, povezanega s CEF.

2. Privilegiji in imunitete osebja iz točk b in c prvega odstavka tega člena se ne uporabljajo v članici CEF, katere državljan je posameznik ali ima v njej stalno prebivališče.

21. člen

Trajanje privilegijev in imunitet

1. Na ozemlju pogodbenic osebe iz 18., 19., 20. in 22. člena uživajo privilegije in imunitete od trenutka, ko prevzamejo funkcijo v CEF; če prevzem funkcije ni vnaprej uradno sporočen pristojnemu organu države gostiteljice, pa od takrat, ko je to sporočeno.

2. Ko te osebe prenehajo opravljati funkcijo, privilegiji in imunitete, ki so jih uživale na ozemlju pogodbenic, običajno prenehajo takoj, ko zapustijo članico CEF, ali po poteku razumnega roka, v katerem to storijo. Za dejanja, ki so jih te osebe storile pri opravljanju funkcije, imuniteta velja še naprej.

3. The Director, Staff and their family members are entitled to appropriate identity cards, issued by the competent authority of the Host Country, which together with their national personal or travel documents prove their identity and special status.

Article 22

Waiver of Immunities

1. Privileges and immunities in this Agreement are accorded not for the personal benefit of individuals themselves, but in order to safeguard the independent exercise of their functions in connection with the CEF for the period of their official capacity.

2. It is the duty of all persons enjoying such privileges and immunities in accordance with this Agreement to respect the laws and regulations of the host country and other Contracting Parties.

3. Competence of waiving immunity shall be as follows:

a) in respect of Members of the Governing Board and Representatives of the Member States the waiving of immunity shall be within the competence of the CEF Member which appoints them. Such CEF Member shall have the right and duty to waive the immunity in cases where, in its opinion, the immunity would impede the course of justice and would not prejudice the purposes for which the immunity is accorded;

b) in respect of the Director, the Governing Board shall have the right and duty to waive the immunity where the immunity would impede the course of justice and can be waived without prejudice to the interests of the CEF;

c) in respect of a member of the Staff, the Director shall have the right and duty to waive the immunity where the immunity would impede the course of justice and can be waived without prejudice to the interests of the CEF.

4. No such waiver of immunity shall extend to any measure of execution, for which a separate waiver shall be necessary.

5. The CEF shall cooperate at all times with the competent authorities of the CEF Members in order to facilitate the proper administration of justice and shall prevent any abuse of the privileges and immunities granted under the provisions of this Agreement.

Article 23

Financial Resources

1. Financial resources of the CEF shall include the following:

a) In-kind contribution in the form of office space to be used by the CEF for the performance of its activities, made available, by the host country in accordance with Headquarters Agreement;

b) A financial contribution from the host country to finance CEF operations in a reasonable amount;

c) Voluntary contributions by donors;

d) Income accruing from such contributions;

e) Revenue from operations;

f) Other sources of income.

2. The fiscal year of the CEF shall be the calendar year.

3. Each year, the Director shall prepare and submit to the Governing Board, for its discharge, a business report containing the audited statement of the CEF's accounts and a summary of the activities of the CEF. Annual audit shall be conducted by an independent External Auditor of the CEF appointed by the Governing Board.

4. Financial Rules and Regulations shall be adopted by the Governing Board.

3. Direktor, osebje in njihovi družinski člani so upravičeni do izkaznic, ki jih izda pristojni organ države gostiteljice in skupaj z njihovim nacionalnim osebnim ali potovalnim dokumentom izkazujejo njihovo istovetnost in posebni status.

22. člen

Odreki imunitete

1. Posameznikom se med opravljanjem uradne funkcije priznavajo privilegiji in imunitete v tem sporazumu zaradi zagotavljanja nemotenega opravljanja nalog, povezanih s CEF, in ne zaradi njihove osebne koristi.

2. Vsi, ki uživajo take privilegije in imunitete po tem sporazumu, morajo spoštovati zakone in druge predpise države gostiteljice in drugih pogodbenic.

3. Pristojnost za odrek imunitete je naslednja:

a) za odrek imunitete članom upravnega odbora in predstavnikom držav članic CEF je pristojna članica CEF, ki jih je imenovala. Ta članica CEF ima pravico in dolžnost odreči imuniteto, kadar bi po njenem mnenju ovirala sodni postopek in ne glede na namen, za katerega se prizna;

b) upravni odbor ima pravico in dolžnost odreči imuniteto direktorju, kadar bi ovirala sodni postopek, in jo je mogoče odreči, ne da bi to vplivalo na interese CEF;

c) direktor ima pravico in dolžnost odreči imuniteto članom osebja, kadar bi ovirala sodni postopek, in jo je mogoče odreči, ne da bi to vplivalo na interese CEF.

4. Tak odrek imunitete ne velja za sredstva izvršbe, za katera je potreben posebni odrek.

5. CEF ves čas sodeluje s pristojnimi organi članic CEF ter tako prispeva k učinkovitemu delovanju pravosodnega sistema in preprečuje zlorabo privilegijev in imunitet po določbah tega sporazuma.

23. člen

Finančna sredstva

1. Finančna sredstva CEF vključujejo:

a) prispevek v obliki poslovnih prostorov, ki jih CEF uporablja za opravljanje svojih dejavnosti in jih država gostiteljica da v uporabo v skladu s sporazumom o sedežu;

b) finančni prispevek države gostiteljice za financiranje dejavnosti CEF v razumnem znesku;

c) prostovoljne prispevke donatorjev;

d) dohodke od prispevkov;

e) dohodke od dejavnosti;

f) druge vire dohodka.

2. Poslovno leto CEF je koledarsko leto.

3. Direktor vsako leto pripravi in predloži upravnemu odboru v potrditev poslovno poročilo, ki vsebuje revidirane računovodske izkaze in poročilo o dejavnostih CEF. Letno revizijo opravi neodvisni zunanji revizor CEF, ki ga imenuje upravni odbor.

4. Finančna pravila in predpise sprejme upravni odbor.

Article 24

Transitional provisions

All rights, obligations and property belonging to the Regionalna ustanova – Center za razvoj financ shall be transferred to the CEF on the date when this Agreement enters into force.

Article 25

Reservations

No reservations may be made to this Agreement.

Article 26

Headquarters and Official Language

1. The Headquarters of the CEF shall be located in Ljubljana, Slovenia, under such terms and conditions as agreed between the CEF and the Republic of Slovenia.

2. The CEF may establish facilities in other locations as required to support its activities, maximize outcomes, and increase its efficiency. The terms and conditions of setting up of any such facilities shall be agreed between the CEF and the respective host country prior to their establishment.

3. The official language of the CEF shall be English.

FINAL PROVISIONS

Article 27

Signature, Ratification, Acceptance, Approval and Accession

1. This Agreement shall be open for signature to any state and international organization until the date this Agreement enters into force.

2. This Agreement is subject to ratification, acceptance or approval by the signatory states and international organizations in accordance with their respective legal requirements.

3. This Agreement shall be open for accession for states and international organizations having not signed this Agreement after their application for membership has been approved.

4. Instruments of ratification, acceptance, approval or accession shall be deposited with the Depositary.

Article 28

Entry into force

1. This Agreement shall enter into force on the thirtieth day after the date of deposit of the third instrument of ratification with the Depositary.

2. For each state or international organization which ratifies or accedes to this Agreement after the date of its entry into force, as is provided in paragraph 1, this Agreement shall enter into force on the date of the deposit of its respective instruments.

Article 29

Amendments

1. Amendments to this Agreement may be proposed by any CEF Member. Certified copies of the text of any amendment proposed shall be prepared by the Director and communicated by him to all Members at least ninety days in advance of its consideration by the Governing Board.

2. Amendments shall enter into force for all CEF Members:

a) when approved by the Governing Board after consideration of observations submitted by the Director on each proposed amendment; and

b) after all the CEF Members have consented to be bound by the amendment in accordance with their respective constitutional processes. CEF Members shall express their consent to be bound by depositing a corresponding instrument with the Depositary.

24. člen

Prehodne določbe

Vse pravice, obveznosti in premoženje, ki pripadajo Regionalni ustanovi – Centru za razvoj financ, se z začetkom veljavnosti tega sporazuma prenesejo na CEF.

25. člen

Pridržki

Pridržki k temu sporazumu niso dopustni.

26. člen

Sedež in uradni jezik

1. CEF ima sedež v Ljubljani, v Republiki Sloveniji, pod pogoji, dogovorjenimi med CEF in Republiko Slovenijo.

2. CEF lahko za podporo svojih dejavnosti, doseganje najboljših rezultatov in povečanje učinkovitosti po potrebi odpre pisarno tudi drugje. O pogojih odprtja pisarne se pred njenim odprtjem dogovorita CEF in država, v kateri bo pisarna.

3. Uradni jezik CEF je angleščina.

KONČNE DOLOČBE

27. člen

Podpis, ratifikacija, sprejetje, odobritev in pristop

1. Ta sporazum je na voljo za podpis vsem državam in mednarodnim organizacijam do dneva, ko začne veljati.

2. Ta sporazum države podpisnice in mednarodne organizacije ratificirajo, sprejmejo ali odobrijo v skladu s svojimi notranjepravnimi zahtevami.

3. Države in mednarodne organizacije, ki niso podpisale tega sporazuma, lahko k njemu pristopijo po odobritvi prošnje za članstvo.

4. Listine o ratifikaciji, sprejetju, odobritvi ali pristopu se hranijo pri depozitarju.

28. člen

Začetek veljavnosti

1. Ta sporazum začne veljati trideseti dan po deponiranju tretje listine o ratifikaciji pri depozitarju.

2. Za vsako državo ali mednarodno organizacijo, ki ratificira ta sporazum ali k njemu pristopi po dnevu začetka njegove veljavnosti, kot je določeno v prejšnjem odstavku, začne ta sporazum veljati z dnem deponiranja njene listine.

29. člen

Spremembe

1. Spremembe tega sporazuma lahko predlaga vsaka članica CEF. Direktor pripravi overjene kopije besedila predlaganih sprememb in jih sporoči vsem članicam najmanj devetdeset dni pred obravnavo na upravnem odboru.

2. Spremembe začnejo veljati za vse članice CEF:

a) ko jih potrdi upravni odbor po obravnavi pripomb direktorja k vsaki predlagani spremembi in

b) ko se vse članice CEF strinjajo, da jih spremembe zavezujejo v skladu z njihovimi ustavnimi postopki. Članice CEF izrazijo svoje soglasje o zavezi z deponiranjem ustrezne listine pri depozitarju.

Article 30

Withdrawal and Termination

1. This Agreement may be terminated by mutual agreement of the CEF Members.

2. Any CEF Member may withdraw from this Agreement by giving a written notice to the Depositary of this Agreement, who shall immediately communicate it to the other CEF Members.

3. Such notice of withdrawal shall take effect half a year after the date of its receipt by the Depositary, unless such notice is withdrawn beforehand or the CEF Members mutually agree otherwise.

4. Unless all remaining CEF Members agree otherwise, a withdrawal as referred to in paragraph 2 of this Article shall not release the notifying CEF Member from any of its commitments concerning programs, projects, and studies begun under this Agreement.

5. In case of termination of this agreement the CEF will endeavor, to the extent possible, to complete the ongoing projects. After completion of such activities the net property of the CEF shall be transferred to the Government of Slovenia.

Article 31

Settlement of Disputes

Any dispute arising between the CEF and any CEF Member or between any CEF Members shall be settled by negotiations or other agreed means of peaceful settlement.

Article 32

Depositary

1. The Government of the Republic of Slovenia shall act as Depositary.

2. The Depositary shall, upon entry into force of this Agreement, ensure its registration in accordance with Article 102 of the Charter of the United Nations.

3. The original of this Agreement in a single copy in the English language shall be deposited with the Depositary which shall transmit a certified copy to each CEF Member.

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

Done at Bled on Third September 2013.

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 411-01/12-58/14

Ljubljana, dne 12. junija 2014

EPA 798-VI

30. člen

Odpoved in prenehanje veljavnosti

1. Ta sporazum lahko preneha veljati s soglasjem vseh članic CEF.

2. Vsaka članica CEF lahko sporazum odpove z uradnim pisnim obvestilom depozitarju tega sporazuma, ki o tem takoj obvesti druge članice CEF.

3. Uradno pisno obvestilo o odpovedi začne veljati pol leta po datumu, ko ga je prejel depozitar, če tako obvestilo pred tem ni bilo umaknjeno ali se članice CEF niso drugače dogovorile.

4. Če se preostale članice CEF ne dogovorijo drugače, odpoved iz drugega odstavka tega člena članice CEF, ki je poslala obvestilo, ne odvezuje nobenih njenih obveznosti, ki se nanašajo na že začete programe, projekte in raziskave po tem sporazumu.

5. Po prenehanju veljavnosti tega sporazuma si bo CEF prizadeval, da se projekti, ki se še izvajajo, dokončajo. Po dokončanju teh dejavnosti se neto premoženje CEF prenese na Vlado Republike Slovenije.

31. člen

Reševanje sporov

Spori med CEF in članico CEF ali med članicami CEF se rešujejo s pogajanjem ali drugim dogovorjenim načinom mirnega reševanja.

32. člen

Depozitar

1. Depozitar tega sporazuma je Vlada Republike Slovenije.

2. Depozitar ob začetku veljavnosti tega sporazuma poskrbi za njegovo registracijo v skladu s 102. členom Ustanovne listine Organizacije združenih narodov.

3. Izvirnik tega sporazuma v enem izvodu v angleškem jeziku je deponiran pri depozitarju, ki pošlje overjeno kopijo vsaki članici CEF.

V potrditev navedenega so podpisani, ki so bili za to pravilno pooblašteni, podpisali ta sporazum.

Sklenjeno na Bledu 3. septembra 2013.

Državni zbor
Republike Slovenije
Janko Veber i.r.
Predsednik

35. Zakon o ratifikaciji Sporazuma o zračnem prevozu med Vlado Republike Slovenije in Vlado Države Kuvajt (BKWZP)

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

U K A Z**o razglasitvi Zakona o ratifikaciji Sporazuma o zračnem prevozu med Vlado Republike Slovenije in Vlado Države Kuvajt (BKWZP)**

Razglašam Zakon o ratifikaciji Sporazuma o zračnem prevozu med Vlado Republike Slovenije in Vlado Države Kuvajt (BKWZP), ki ga je sprejel Državni zbor Republike Slovenije na seji dne 12. junija 2014.

Št. 003-02-6/2014-9
Ljubljana, dne 20. junija 2014

Borut Pahor l.r.
Predsednik
Republike Slovenije

Z A K O N**O RATIFIKACIJI SPORAZUMA O ZRAČNEM PREVOZU MED VLADO REPUBLIKE SLOVENIJE IN VLADO DRŽAVE KUAJAJT (BKWZP)****1. člen**

Ratificira se Sporazum o zračnem prevozu med Vlado Republike Slovenije in Vlado Države Kuvajt, podpisan 11. junija 2013 v Ljubljani.

2. člen

Besedilo sporazuma se v izvorniku v slovenskem in angleškem jeziku glasi¹:

S P O R A Z U M
O ZRAČNEM PREVOZU
MED VLADO REPUBLIKE SLOVENIJE
IN VLADO DRŽAVE KUAJAJT

A I R S E R V I C E S A G R E E M E N T
BETWEEN THE GOVERNMENT
OF THE REPUBLIC OF SLOVENIA
AND THE GOVERNMENT OF THE
STATE OF KUWAIT

Vlada Države Kuvajt in Vlada Republike Slovenije (v nadaljnjem besedilu: pogodbenici) sta se

v želji, da bi spodbujali razvoj zračnega prevoza med Državo Kuvajt in Republiko Slovenijo in čim bolj povečali mednarodno sodelovanje na tem področju,

v želji, da se za ta zračni prevoz uporabljajo načela in določbe Konvencije o mednarodnem civilnem letalstvu in Sporazuma o tranzitu v mednarodnem zračnem prometu, ki sta bila na voljo za podpis v Čikagu 7. decembra 1944, dogovorili:

1. člen**POMEN IZRAZOV**

V tem sporazumu, razen če sobesedilo ne določa drugače:

a) „**konvencija**“ pomeni Konvencijo o mednarodnem civilnem letalstvu, ki je bila na voljo za podpis v Čikagu 7. decembra 1944, in vključuje vse priloge, sprejete na podlagi 90. člena te konvencije, ter vse spremembe prilog ali konvencije na podlagi 90. in 94. člena te konvencije, če sta te priloge in spremembe sprejeli obe pogodbenici;

b) „**sporazum**“ pomeni ta sporazum, njegove priloge in vse spremembe sporazuma ali prilog;

The Government of the State of Kuwait and the Government of the Republic of Slovenia, hereinafter called the Contracting Parties,

Desiring to foster the development of Air Services between the State of Kuwait and the Republic of Slovenia and to promote in the greatest possible measure international co-operation in this field,

Desiring to apply to these services the principles and provisions of the Convention on International Civil Aviation and of the International Air Services Transit Agreement opened for signature at Chicago on the seventh day of December 1944,

Have agreed as follows:

Article 1**DEFINITIONS**

For the purpose of this Agreement, unless the text otherwise requires:

a) "**The Convention**" means the Convention on International Civil Aviation opened for signature at Chicago on the seventh day of December 1944, and includes any annex adopted under Article (90) of that Convention and any amendment of the Annexes or Convention under Articles (90) and (94) thereof so far as these Annexes and amendments have been adopted by both Contracting Parties;

b) "**Agreement**" means this Agreement, the Annex attached thereto, and any modifications to the Agreement or to the Annex;

¹ Arabska jezikovna različica je na vpogled v Sektorju za mednarodno pravo Ministrstva za zunanje zadeve.

c) „**letalska organa**“ pomeni Generalni direktorat za civilno letalstvo Države Kuvajt in Ministrstvo za infrastrukturo in prostor Republike Slovenije oziroma v obeh primerih katero koli osebo ali agencijo, pooblaščen za izvajanje nalog, ki jih zdaj izvajata navedena organa;

d) „**določeni letalski prevoznik**“ pomeni letalskega prevoznika, ki ga ena pogodbenica pisno določi drugi pogodbenici po 3. členu tega sporazuma kot letalskega prevoznika, ki bo opravljal dogovorjene storitve na progah, določenih skladno z 2. členom tega sporazuma;

e) „**ozemlje**“, „**zračni prevoz**“, „**mednarodni zračni prevoz**“, „**pristanek v nekomercialne namene**“ in „**letalski prevoznik**“ imajo v tem sporazumu pomen, kot ga določata v 2. in 96. člen konvencije;

f) „**zmogljivost**“ pomeni:

i. v zvezi z zrakoplovom razpoložljivo obremenitev, ki jo ta zrakoplov lahko prepelje na progi ali delu proge;

ii. v zvezi z določenim zračnim prevozom zmogljivost uporabljenega zrakoplova, pomnoženo s frekvenco tega zrakoplova v določenem časovnem obdobju na progi ali delu proge;

g) „**tarifa**“ pomeni cene za prevoz potnikov, prtljage in tovara, ter pogoje, pod katerimi te cene veljajo, vključno s cenami in pogoji za storitve agencije in druge pomožne storitve, izvzeta pa so plačila in pogoji za prevoz pošte;

h) „**Pregled prog**“ pomeni pregled prog, priložen temu sporazumu, ali kakor se spremeni skladno z določbami tretjega odstavka 17. člena tega sporazuma. Pregled prog je sestavni del tega sporazuma in vsa sklicevanja na sporazum vključujejo sklicevanje na Pregled, razen kadar je v tem sporazumu določeno drugače;

i) „**pristojbina za uporabnike**“ pomeni pristojbino, zaračunano letalskim prevoznikom za uporabo objektov in naprav letališč, navigacijskih služb in služb za varovanje v letalstvu;

j) sklicevanje na državljane Republike Slovenije je treba razumeti kot sklicevanje na državljane držav članic Evropske unije;

k) sklicevanje na letalske prevoznike Republike Slovenije je treba razumeti kot sklicevanje na letalskega prevoznika ali letalske prevoznike, ki jih določi Vlada Republike Slovenije;

l) sklicevanja na pogodbo EU je treba razumeti kot sklicevanja na Pogodbo o Evropski uniji in Pogodbo o delovanju Evropske unije ter

m) „**država članica Evropske unije**“ pomeni državo, ki je pogodbenica pogodb EU;

n) „**dogovorjene storitve**“ pomenijo redni zračni prevoz na progah, določenih v Prilogi k temu sporazumu, za prevoz potnikov, tovara in pošte skladno z dogovorjenimi zmogljivostnimi upravičenji.

2. člen

PODELITEV PRAVIC IN PRIVILEGIJEV

1. Vsaka pogodbenica prizna drugi pogodbenici pravice, določene v tem sporazumu, s katerimi omogoči svojemu določenemu letalskemu prevozniku ali svojim določenim letalskim prevoznikom vzpostavitev in opravljanje storitev v mednarodnem zračnem prometu na progah, opredeljenih v ustreznem delu Pregleda prog k temu sporazumu (v nadaljnjem besedilu „dogovorjene storitve“ ali „določene proge“).

2. Ob upoštevanju določb tega sporazuma določeni letalski prevoznik ali prevozniki vsake pogodbenice pri opravljanju dogovorjene storitve zračnega prevoza na določeni progi uživajo naslednje privilegije:

a) pravico do preleta ozemlja druge pogodbenice brez pristanka,

b) pravico do pristankov na navedenem ozemlju v nekomercialne namene in

c) „**Aeronautical Authorities**“ means in the case of the State of Kuwait, the Directorate General of Civil Aviation, in the case of Republic of Slovenia, the Ministry of Infrastructure and Spatial Planning or in both cases any other person or agency authorised to perform the functions exercised at present by the said authorities;

d) „**Designated Airline**“ means any airline that one Contracting Party has designated in writing to the other Contracting Party in accordance with Article (3) of this Agreement as being an airline which is to operate the agreed air services on the routes specified in accordance with Article (2) of this Agreement;

e) „**Territory**“, „**Air Service**“, „**International Air Service**“, „**Stop For Non Traffic Purposes**“ and „**Airline**“ shall for the purpose of this Agreement, have the meaning laid down in Articles (2) and (96) of the Convention;

f) „**Capacity**“ means:

i. in relation to an aircraft, the payload of that aircraft available on a route or a section of a route;

ii. in relation to a specified air service, the capacity of the aircraft used on such service multiplied by the frequency operated by such aircraft over a given period on a route or a section of a route;

g) „**Tariff**“ means the prices to be paid for the carriage of passengers, baggage and freight and the conditions under which those prices apply, including prices and conditions for agency and other auxiliary services, but excluding remuneration and conditions for the carriage of mail;

h) „**Schedule**“ means the route schedule annexed to this Agreement or as amended in accordance with the provisions of paragraph (3) of Article (17) of this Agreement. The Schedule forms an integral part of this Agreement and all references to the Agreement shall include reference to the Schedule except where provided in this Agreement;

i) „**User Charge**“ means a charge made to airlines for the provision of airport, air navigation or aviation security property, or facilities;

j) reference to nationals of the Government of the Republic of Slovenia shall be understood as referring to nationals of European Union Member States;

k) reference to airlines of the Government of the Republic of Slovenia shall be understood as referring to airline or airlines designated by the Government of the Republic of Slovenia;

l) references to the EU Treaties shall be understood as referring to the Treaty on European Union and the Treaty on the Functioning of the European Union; and

m) „**European Union Member State**“ means a State that is a contracting party to the EU Treaties;

n) „**Agreed services**“ means scheduled air services on the routes specified in the Annex to this Agreement for the transport of passengers, cargo and mail in accordance with agreed capacity entitlements.

Article 2

GRANTING OF RIGHTS AND PRIVILEGES

1. Each Contracting Party shall grant to the other Contracting Party the rights specified in this Agreement to enable its designated airline(s) to establish and operate international air services on the routes specified in the appropriate section of the Schedule thereto (hereinafter called "agreed services" and "specified routes" respectively).

2. Subject to the provisions of this Agreement, the designated airline(s) of each Contracting Party shall enjoy, while operating an agreed service on a specified route, the following privileges:

a) to fly without landing across the territory of the other Contracting Party,

b) to make stops in the said territory for non-traffic purposes, and

c) pravico do pristankov na njenem ozemlju v kraju ali krajih, ki so za to progo določeni v Pregledu prog zaradi izkrcaja ali vkrcanja potnikov, pošte in tovora v mednarodnem prometu.

3. Nobena določba tega člena ne daje določenemu letalskemu prevozniku ali prevoznikom ene pogodbenice privilegij, da za plačilo ali najemnino na ozemlju druge pogodbenice vkrcata potnike, tovor in pošto za prevoz do drugega kraja na ozemlju te druge pogodbenice.

3. člen

DOLOČITEV IN IZDAJA DOVOLJENJA

1. Vsaka pogodbenica ima pravico pisno določiti letalskega prevoznika ali prevoznike, ki bodo na podlagi sporazuma opravljali dogovorjene storitve na določenih progah, ter preklicati, umakniti ali spremeniti tako določitev.

2. Taka določitev se izvede pisno in se pošlje drugi pogodbenici z izmenjavo diplomatskih not.

3. Od določenih letalskih prevoznikov se lahko zahteva, da drugi pogodbenici dokažejo, da so sposobni izpolnjevati pogoje, ki jih predpisujejo zakoni in predpisi, ki jih ta pogodbenica običajno in smiselno uporablja za opravljanje mednarodnega zračnega prevoza skladno z določbami konvencije.

4. Po prejemu take določitve letalski organ druge pogodbenice po najkrajšem postopku izda ustrezno dovoljenje, če:

a) letalski prevozniki ali prevozniki, ki jih določi Republika Slovenija:

- i. ima sedež na ozemlju Republike Slovenije po pogodbah EU in veljavno operativno licenco v skladu z zakonodajo Evropske unije in
- ii. država članica Evropske unije, ki je pristojna za izdajo spričevala letalskega prevoznika, opravlja in vzdržuje učinkovit nadzor letalskega prevoznika in je letalski organ v obvestilu o določitvi jasno naveden ter

iii. je letalski prevoznik v neposredni ali večinski lasti in ga dejansko nadzirajo države članice Evropske unije ali Evropsko združenje za prosto trgovino in/ali državljani/pravne osebe teh držav,

b) letalski prevoznik ali prevozniki, ki jih določi Vlada Države Kuvajt:

- i. ima sedež na ozemlju Države Kuvajt in ima veljavno operativno licenco v skladu z zakonodajo Države Kuvajt in
- ii. Država Kuvajt opravlja in vzdržuje učinkovit nadzor letalskega prevoznika in je pristojna za izdajo spričevala letalskega prevoznika in
- iii. je letalski prevoznik v neposredni ali večinski lasti in ga dejansko nadzira Država Kuvajt in/ali državljani Države Kuvajt in/ali pravne osebe Države Kuvajt.

5. Če je letalski prevoznik ali so letalski prevozniki tako določeni in pooblaščen skladno s tem členom, lahko kadar koli začnejo opravljati dogovorjene storitve skladno z določbami tega sporazuma.

4. člen

PREKLIC, ZAČASNI ODVZEM IN OMEJITEV PRAVIC

1. Pogodbenica ima pravico, da letalskemu prevozniku, ki ga je določila druga pogodbenica, začasno zavrne ali prekliče dovoljenje za opravljanje prevozov, začasno odvzame uresničevanje pravic po tem sporazumu ali zanje določi take pogoje, kakor meni, da so potrebni, če:

c) to make stops in the said territory at the point or points specified for that route in the Schedule for the purpose of discharging and of taking on international traffic in passengers, mail and cargo.

3. Nothing in this Article shall be deemed to confer on a designated airline(s) of one Contracting Party the privilege of taking up, in the territory of the other Contracting Party, passengers, cargo and mail carried for remuneration or hire and destined for another point in the territory of that other Contracting Party.

Article 3

DESIGNATION AND AUTHORISATION

1. Each Contracting Party shall have the right to designate in writing any airline or airlines to operate the agreed services on the specified routes in accordance with this Agreement, and to withdraw or alter such designation.

2. Such designation shall be made in writing and shall be transmitted to the other Contracting Party through the exchange of diplomatic notes.

3. The airline or airlines designated by either Contracting Party may be required to satisfy the other Contracting Party that it is qualified to fulfill the conditions prescribed by the laws and regulations normally and reasonably applied by this Contracting Party to the operation of international air services in conformity with the provisions of the Convention.

4. On receipt of such designation the aeronautical authorities of the other Contracting Party shall grant the appropriate authorizations and permissions with minimum procedural delay, provided:

a) in the case of an airline or airlines designated by the Government of the Republic of Slovenia:

- i. it is established in the territory of the Republic of Slovenia under the EU Treaties and has a valid Operating License in accordance with European Union law, and
- ii. effective regulatory control of the airline is exercised and maintained by the European Union Member State responsible for issuing its Air Operator's Certificate, and the relevant aeronautical authority is clearly identified in the designation;
- iii. the airline is owned, directly or through majority ownership, and is effectively controlled by Member States of the European Union or the European Free Trade Association and/or nationals/legal entities of such states.

b) in the case of an airline or airlines designated by the Government of the State of Kuwait:

- i. the airline is established in the territory of the State of Kuwait and has a valid Operating License in accordance with Kuwaiti law; and
- ii. the State of Kuwait exercises and maintains effective regulatory control of the airline and is responsible for issuing its Air Operator's Certificate;
- iii. the airline is owned, directly or through majority ownership, and is effectively controlled by the State of Kuwait and/or nationals of the State of Kuwait and/or by legal entities of the State of Kuwait.

5. When an airline or airlines has been so designated and authorized in accordance with this Article, it may at any time begin to operate the agreed services, in accordance with this Agreement.

Article 4

REVOCAION, SUSPENSION AND LIMITATION OF RIGHTS

1. Each Contracting Party shall have the right to refuse to grant or to revoke an operating authorization, suspend the exercise of the rights granted in this Agreement to an airline designated by the other Contracting Party, or impose such conditions on the exercise of these rights as it may deem necessary where:

a) letalski prevoznik, ki ga določi Republika Slovenija:

i. nima sedeža na ozemlju Republike Slovenije po pogodbah EU ali nima veljavne operativne licence skladno s pravom Evropske unije ali

ii. država članica Evropske unije, ki je pristojna za izdajo spričevala letalskega prevoznika, ne opravlja in ne vzdržuje učinkovitega nadzora letalskega prevoznika skladno s predpisi ali če letalski organ v določitvi ni jasno naveden, ali

iii. letalski prevoznik ni v neposredni ali večinski lasti ali ga dejansko ne nadzirajo države članice Evropske unije ali Evropsko združenje za prosto trgovino in/ali državljani ali pravne osebe teh držav,

iv. je letalski prevoznik že pooblaščen za opravljanje prevoza na podlagi dvostranskega sporazuma med Državo Kuvajt in drugo državo članico EU in lahko Država Kuvajt dokaže, da bi se z uresničevanjem prometnih pravic na podlagi tega sporazuma na progi, ki vključuje kraj v tej drugi državi članici, letalski prevoznik izognil omejitvam prometnih pravic, ki jih nalaga dvostranski sporazum med državo Kuvajt in to drugo državo članico, ali

v. ima letalski prevoznik spričevalo letalskega prevoznika, ki ga je izdala država članica EU, in med Državo Kuvajt in to državo članico EU ni dvostranskega sporazuma o zračnem prevozu ter je ta država članica EU zavnila prometne pravice letalskim prevoznikom, ki jih je določila Država Kuvajt.

b) letalski prevoznik, ki ga določi Vlada Države Kuvajt:

i. nima sedeža na ozemlju Države Kuvajt ali nima licence v skladu z veljavno zakonodajo države Kuvajt ali

ii. Država Kuvajt ne opravlja ali vzdržuje učinkovitega nadzora letalskega prevoznika ali

iii. letalski prevoznik ni v neposredni ali večinski lasti, ali ga dejansko ne nadzira Država Kuvajt in/ali državljani Države Kuvajt in/ali pravne osebe Države Kuvajt.

c) v vsakem primeru, ko letalski prevoznik ne ravna skladno z zakoni in predpisi pogodbenice, ki podeljuje navedene privilegije, ali sicer ne opravlja prevozov skladno s pogoji tega sporazuma, zlasti s členi o varnosti in varovanju v letalstvu; pod pogojem da – razen če se meni, da je potrebna takojšnja začasna odprava ali uvedba pogojev za preprečitev nadaljnje kršenja zakonov ali predpisov ali da je to v korist varnosti v letalstvu – se ta pravica uresničuje samo po posvetovanju z drugo pogodbenico. Če ni dogovorjeno drugače, se posvetovanje opravi v tridesetih (30) dneh od dneva predloga za posvetovanje.

2. Ukrepanje ene pogodbenice na podlagi tega člena ne vpliva na druge pravice obeh pogodbenic.

5. člen

PRISTOJBINE ZA UPORABNIKE LETALIŠČ IN NAPRAV

Vsaka pogodbenica lahko naloži ali dovoli, da se naložijo pravične in primerne pristojbine za uporabo letališč in drugih objektov ali naprav pod njenim nadzorom.

Te pristojbine ne smejo biti višje od pristojbin, naloženih zrakoplovom nacionalnega letalskega prevoznika, ki opravlja podobne mednarodne zračne prevoze.

a) in the case of an airline designated by the Government of the Republic of Slovenia:

i. the airline is not established in the territory of the Republic of Slovenia under the EU Treaties or does not have a valid Operating License in accordance with the European Union law; or

ii. effective regulatory control of the airline is not exercised or not maintained by the European Union Member State responsible for issuing its Air Operator's Certificate, or the relevant Aeronautical Authority is not clearly identified in the designation; or

iii. the airline is not owned, directly or through majority ownership, or it is not effectively controlled by Member States of the European Union or the European Free Trade Association and/or nationals/ legal entities of such states.

iv. the airline is already authorized to operate under a bilateral Agreement between the State of Kuwait and another EU Member State and the State of Kuwait can demonstrate that, by exercising traffic rights under this Agreement on a route that includes a point that other EU Member State, the airline would be circumventing restrictions on traffic rights imposed by a bilateral Agreement between the State of Kuwait and that other Member State; or

v. the airline holds an Air Operator's Certificate issued by a EU Member State and there is no bilateral Air Services Agreement between the State of Kuwait and that EU Member State, and that EU Member State has denied traffic rights to the airlines designated by the State of Kuwait;

b) in the case of an airline designated by the Government of the State of Kuwait:

i. the airline is not established in the territory of the State of Kuwait or is not licensed in accordance with the applicable law of Kuwait; or

ii. the State of Kuwait does not exercise or not maintain effective regulatory control of the airline;

iii. the airline is not owned, directly or through majority ownership, or is not effectively controlled by the State of Kuwait and/or nationals of the State of Kuwait and/or by legal entities of the State of Kuwait.

c) In any case where the airline fails to comply with the laws or regulations of the Contracting Party granting those privileges or otherwise fails to operate in accordance with the conditions prescribed in this Agreement, especially with Articles on Aviation Safety and Security; provided that, unless immediate suspension or imposition of conditions is considered necessary to prevent further infringement of laws or regulations or is in the interest of aviation safety, this right shall be exercised only after consultation with the other Contracting Party. The consultation shall take place within a period of thirty (30) days of the consultation being proposed, unless otherwise agreed.

2. In the event of action by one Contracting Party under this Article, the other rights of both Contracting Parties shall not be prejudiced.

Article 5

AIRPORTS AND FACILITY USER CHARGES

1. Each Contracting Parties may impose or permit to be imposed just and reasonable charges for the use of airports and other facilities under its control.

2. These charges shall not be higher than those imposed on aircraft of the national airline engaged in similar international air services.

6. člen**POTRDIŠEV VOZNIH REDOV**

1. Določeni letalski prevozniki sporočijo letalskima organoma pogodbenic vrsto prevoza, vrste zrakoplovov, ki bodo uporabljeni, in vozne rede najpozneje trideset (30) dni pred začetkom dogovorjenih storitev na določenih progah skladno z 2. členom tega sporazuma. To enako velja za poznejše spremembe ter pred vsakim poletnim in zimskim voznim redom.

2. Letalska organa, ki prejmeta take vozne rede, te običajno potrdita ali predlagata spremembe. Vsekakor določeni letalski prevozniki ne začnejo opravljati svojih prevozov, preden letalska organa ne potrdita voznih redov. Ta določba se enako uporablja za poznejše spremembe.

7. člen**INFORMACIJE IN STATISTIČNI PODATKI**

Letalska organa pogodbenic na zahtevo drug drugemu predložita redne statistične podatke ali podobne informacije v zvezi z opravljenim prometom na podlagi dogovorjenih storitev.

8. člen**PREDPISI O VSTOPU IN CARINJENJU**

1. Zakoni, pravila in predpisi ene pogodbenice, ki se uporabljajo za prihod ali odhod potnikov, posadke, tovora in pošte na zrakoplovu na njeno ozemlje (kot so predpisi v zvezi z vstopom, mejno kontrolo, imigracijo, potnimi listi, carino in karanteno), se uporabljajo tudi za potnike, posadko, tovor in pošto na zrakoplovu letalskega prevoznika, ki ga je določila druga pogodbenica, dokler je na ozemlju prve pogodbenice.

2. Zakoni in predpisi pogodbenice, ki se nanašajo na prihod zrakoplova v mednarodnem zračnem prometu na njeno ozemlje, zadrževanje na njem ali na njegov odhod z njega ali na upravljanje in letenje teh zrakoplovov, dokler so na njenem ozemlju, se uporabljajo za zrakoplove obeh pogodbenic brez razlikovanja glede na državno pripadnost in jih morajo zrakoplovi upoštevati ob prihodu na ozemlje ali odhodu z njega ali kadar se zadržujejo na ozemlju te druge pogodbenice.

3. Za potnike, prtljago, tovor in pošto v tranzitu čez ozemlje pogodbenice velja veljavni carinski in/ali imigracijski nadzor. Prtljaga, tovor in pošta v neposrednem tranzitu se oprostijo carinskih dajatev, taks za inšpekcijski pregled in drugih nacionalnih dajatev in pristojbin.

9. člen**DOLOČITEV TARIJE**

1. Tarife za mednarodne zračne prevoze, ki se opravljajo na/iz/čez ozemlje obeh pogodbenic, določijo določeni letalski prevozniki v primerni višini, pri čemer ustrezno upoštevajo vse pomembne dejavnike, vključno s ceno prevoza in primernim dobičkom.

2. Določenim letalskim prevoznikom ene pogodbenice ni treba vložiti tarif, določenih po prvem odstavku, pri letalskem organu druge pogodbenice. Ne glede na navedeno ima vsaka pogodbenica pravico ukrepati, da:

- a) prepreči nerazumno diskriminatorne cene ali prakse,
- b) zaščiti potrošnike pred cenami, ki so nerazumno visoke ali omejevalne zaradi zlorabe prevladujočega položaja, in
- c) zaščiti letalske prevoznike pred cenami, ki so umetno nizke zaradi subvencije ali pomoči ali kadar obstajajo dokazi o namenu izključevanja konkurence.

3. Ne glede na zgornje določbe določeni letalski prevozniki ene pogodbenice na zahtevo predložijo letalskim organom druge pogodbenice informacije v zvezi z določitvijo tarife v obliki in na način, kot ju določijo ti organi.

Article 6**APPROVAL OF FLIGHT SCHEDULES**

1. The designated airlines shall communicate to the Aeronautical Authorities of the Contracting Parties not later than Thirty (30) days prior to the initiation of the agreed services on the specified routes in accordance with Article (2) of this Agreement, the type of service, the types of aircraft to be used and the flight schedules. This shall likewise apply to later changes as well as before each summer and winter schedule.

2. The Aeronautical Authorities receiving such flight schedules shall normally approve the schedules or suggest modifications thereto. In any case the designated airlines shall not commence their services before the schedules are approved by the Aeronautical Authorities concerned. This provision shall likewise apply to later changes.

Article 7**INFORMATION AND STATISTICS**

The Aeronautical Authorities of both Contracting Parties shall supply each other, on request, with periodic statistics or other similar information relating to the traffic carried on the agreed services.

Article 8**ENTRY AND CLEARANCE REGULATIONS**

1. The laws, rules and regulations in force of one Contracting Party relating to entry into or departure from its territory of passengers, crew, cargo and mail of aircraft (such as regulation relating to entry, clearance, immigration, passports, customs and quarantine) shall be applicable to the passengers, crew, cargo and mail of the aircraft of an airline designated by the other Contracting Party while in the territory of the first Contracting Party.

2. The laws and regulations of a Contracting Party relating to entry into, stay in, or departure from its territory of aircraft engaged in international air transport, or to the operation and navigation of such aircraft while within its territory, shall be applied to the aircraft of both Contracting Parties without distinction as to nationality, and shall be complied with by such aircraft upon entering or departing from or while within the territory of that Contracting Party.

3. Passengers, baggage, cargo and mail in transit across the territory of a Contracting Party shall be subject to applicable customs and/or immigration control. Baggage, cargo and mail shall be exempted from customs duties, inspection fees and other national duties and charges if in direct transit

Article 9**ESTABLISHMENT OF TARIFFS**

1. The tariffs in respect of international air services operated to/from/through the territories of the two Contracting Parties shall be established by the designated airlines at reasonable levels, due regard being paid to all relevant factors, including cost of operation and reasonable profit.

2. The tariffs established under paragraph (1) shall not be required to be filed by the designated airlines of one Contracting Party with the aeronautical authorities of the other Contracting Party. Notwithstanding the foregoing, each Contracting Party shall have the right to intervene so as to:

- a) prevent unreasonably discriminatory prices or practices;
- b) protect consumers from prices that are unreasonably high or restrictive due to the abuse of a dominant position; and
- c) protect airlines from prices that are artificially low due to subsidy or support, or where evidence exists as to an intent to eliminate competition.

3. Notwithstanding the foregoing, the designated airlines of one Contracting Party shall provide, on request, to the aeronautical authorities of the other Contracting Party information relating to the establishment of the tariffs, in a manner and format as specified by such authorities.

10. člen**OPROSTITEV CARIN
IN DRUGIH DAJATEV**

1. Zrakoplovi, ki jih določeni letalski prevoznik ali prevozniki pogodbenice uporabljajo za mednarodni zračni prevoz in njihova običajna oprema, rezervni deli, zaloge goriva in maziv ter zaloge (vključno s hrano, pijačo in tobakom) na krovu zrakoplova, so oproščeni plačila carin, inšpekcijskih taks in drugih dajatev ali davkov ob prihodu na ozemlje druge pogodbenice, če taka oprema in zaloge ostanejo na krovu, dokler niso ponovno izvoženi.

2. Zaloge goriva, maziv, rezervnih delov, običajne opreme in zaloge na zrakoplovu, ki se vnesejo na ozemlje vsake pogodbenice ali v imenu določenega letalskega prevoznika druge pogodbenice ali vkrcajo na zrakoplov, ki ga upravlja določeni letalski prevoznik in so namenjene izključno uporabi v mednarodnem zračnem prevozu, se oprostijo vseh nacionalnih davkov in dajatev, vključno s carinami in inšpekcijskimi taksami, naloženimi na ozemlju prve pogodbenice, celo če se bodo navedene zaloge uporabljale na delih potovanja čez ozemlje pogodbenice, v kateri se vkrcajo. Za zgoraj navedene materiale se lahko zahteva, da so pod carinskim nadzorom ali kontrolo.

3. Običajna oprema na zrakoplovu, rezervni deli, zaloge na zrakoplovu ter zaloge goriva in maziv, ki so na krovu zrakoplova pogodbenice, se lahko raztovorijo na ozemlju druge pogodbenice le z odobritvijo njenih carinskih organov, ki lahko zahtevajo, da so ti materiali pod njihovim nadzorom, dokler niso ponovno izvoženi ali uporabljeni skladno s carinskimi predpisi.

4. Premično premoženje določenega letalskega prevoznika ali prevoznikov pogodbenice, kot je pisarniška oprema, pisarniški material, potni dokumenti, vključno z letalskimi vozovnicami, letalskimi tovornimi listi, promocijskim gradivom in promocijskimi darili, ki se vnesejo na ozemlje druge pogodbenice, so oproščeni vseh carin, inšpekcijskih taks in drugih dajatev ali davkov.

11. člen**FINANČNE DOLOČBE**

1. Pogodbenica prizna določenemu letalskemu prevozniku druge pogodbenice pravico, da po uradnem menjalnem tečaju ob času zahteve v svojo državo prosto nakaže presežek prejemkov nad izdatki od prodaje prevoza potnikov, prtljage, poštnih pošiljk in tovorov, ki ga je opravil določeni letalski prevoznik na ozemlju druge pogodbenice. Če sistem plačil med pogodbenicami ureja poseben sporazum, se uporablja tak sporazum.

2. Določeni letalski prevoznik vsake pogodbenice je oproščen plačila davka na dohodek ali drugih podobnih davkov na ozemlju druge pogodbenice za zasluzke ali dobičke, ki jih doseže z opravljanjem dogovorjenih storitev.

12. člen**TEHNIČNO IN KOMERCIALNO PREDSTAVNIŠTVO**

1. Določeni letalski prevoznik pogodbenice ima pravico imeti na ozemlju druge pogodbenice svoje predstavništvo.

2. Določeni letalski prevoznik pogodbenice lahko v skladu z zakoni in predpisi druge pogodbenice, ki se nanašajo na vstop, prebivanje in zaposlovanje, pripelje in obdrži na ozemlju druge pogodbenice vodilno, komercialno, tehnično, operativno in drugo strokovno osebje, potrebno za zagotavljanje zračnega prevoza.

Article 10**EXEMPTIONS FROM CUSTOM DUTIES
AND OTHER DUTIES**

1. Aircraft operated on international air services by the designated airline or airlines of either Contracting Party, as well as their regular equipment, spare parts, supplies of fuels and lubricants and aircraft stores (including food, beverages and tobacco) on board such aircraft shall be exempt from all customs duties, inspection fees and other duties or taxes on arriving in the territory of the other Contracting Party, provided such equipment and supplies remain on board the aircraft until they are re-exported.

2. Supplies of fuels, lubricants, spare parts, regular equipment and aircraft stores introduced in the territory of each Contracting Party or on behalf of the designated airline of the other Contracting Party or taken on board the aircraft operated by such designated airline and intended solely for use in the operation of international air services shall be exempt from all national duties and charges, including customs duties and inspection fees imposed in the territory of the first Contracting Party, even when those supplies are to be used on the parts of the journey performed over the territory of the Contracting Party in which they are taken on board. The materials referred to above may be required to be kept under customs supervision or control.

3. The regular airborne equipment, spare parts, aircraft stores and supplies of fuels and lubricants retained on board the aircraft of either Contracting Party may be unloaded in the territory of the other Contracting Party only with the approval of the customs authorities of that Contracting Party, who may require that those materials be placed under their supervision up to such time as they are re-exported or otherwise disposed of in accordance with customs regulations.

4. Moveable properties of the designated airline or airlines of one Contracting Party such as office equipment, stationery, travel documents including airline tickets, airway bills as well as publicity material and give-away items, introduced in the territory of the other Contracting Party shall be exempt from all customs duties, inspection fees and other duties or taxes.

Article 11**FINANCIAL PROVISIONS**

1. Either Contracting Party grants the designated airline of the other Contracting Party the right of free transfer, at the official rate of exchange at the time of the request, of the excess of receipts over expenditure achieved in its territory in connection with the carriage of passengers, baggage, mail shipments and freight sale of the agreed services in the territory by the designated airline of the other Contracting Party. Whenever the payments system between the Contracting Parties is governed by a special agreement that agreement shall apply.

2. The designated airline of each of the Contracting Parties shall be exempt from income tax or other similar taxes in the territory of the other Contracting Party in respect of the gains or profits accruing to it from the operation of the agreed services.

Article 12**TECHNICAL AND COMMERCIAL REPRESENTATION**

1. The designated airline of one Contracting Party shall have the right to maintain its own representation in the territory of the other Contracting Party.

2. The designated airline of one Contracting Party may, in accordance with the laws and regulations of the other Contracting Party relating to entry, residence and employment bring in and maintain in the territory of the other Contracting Party managerial, commercial, technical, operational and other specialist staff required for the provision of air services.

3. V skladu z nacionalnimi zakoni in predpisi, ki veljajo v pogodbenici, in na vzajemni ter nediskriminatorni podlagi se imajo določeni letalski prevozniki pravico ukvarjati s prodajo zračnih prevozov na ozemlju druge pogodbenice v kateri koli valuti neposredno ali prek svojih zastopnikov in tak prevoz lahko kupi katera koli oseba.

4. Če je imenovan generalni zastopnik ali generalni prodajni zastopnik, je imenovan v skladu z veljavnimi zakoni in predpisi vsake pogodbenice.

13. člen

DOLOČBE O ZMOGLJIVOSTI

1. Določeni letalski prevoznik pogodbenice ima pravične in enake možnosti za opravljanje letalskih prevozov med njunima ozemljema na določeni progi v skladu s prvim odstavkom 2. člena tega sporazuma.

2. Glavni cilj dogovorjenih storitev, ki jih zagotavlja določeni letalski prevoznik, je zagotavljanje zmogljivosti, ki ustrezajo trenutnim in razumno pričakovanim potrebam po prevozu potnikov, pošte in tovara, ki izvirajo iz ozemlja ali so namenjeni na ozemlje pogodbenice, ki je letalskega prevoznika določila. Pravica določenega letalskega prevoznika pogodbenice, da v kraju na ozemlju druge pogodbenice vkrcra ali izkrcra potnike, tovor in pošto, ki je namenjen v tretje države ali prihaja iz njih, mora biti skladna z načeli, da je tako vkrcanje in izkrcanje dopolnilnega značaja in se bo zmogljivost nanašala na:

a) prometne zahteve med ozemljem pogodbenice, ki letalskega prevoznika določi, in kraji na določenih progah,

b) prometne zahteve na območjih, čez katera letalski prevozniki letijo zaradi ekonomičnosti proge,

c) zahteve direktnih prevozov letalskega prevoznika.

14. člen

VARNOST V LETALSTVU

1. Pogodbenica lahko kadar koli zahteva posvetovanja o varnostnih standardih s katerega koli področja v zvezi z letalskim osebjem, zrakoplovi ali njihovim delovanjem, ki jih sprejme druga pogodbenica. Posvetovanja se opravijo v tridesetih (30) dneh od te zahteve.

2. Če po posvetovanjih pogodbenica ugotovi, da druga pogodbenica ne vzdržuje in ne izvaja učinkovito varnostnih standardov na katerem od teh področij, ki so vsaj enaki minimalnim standardom, veljavnim po konvenciji, prva pogodbenica o teh ugotovitvah in ukrepih, potrebnih za doseganje skladnosti z minimalnimi standardi, obvesti drugo pogodbenico, ta pa mora sprejeti ustrezne popravilne ukrepe. Če druga pogodbenica v petnajstih (15) dneh ali v roku, za katerega sta se dogovorili, ne sprejme ustreznih ukrepov, se uporabijo določbe 4. člena tega sporazuma.

3. Ne glede na obveznosti iz 33. člena konvencije velja, da lahko vsak zrakoplov, ki ga določeni letalski prevoznik ali prevozniki uporabljajo za prevoz na ozemlje ali z ozemlja druge pogodbenice in med tem, ko je na ozemlju druge pogodbenice, preiščejo pooblaščen predstavniki druge pogodbenice znotraj in zunaj zrakoplova, da bi preverili veljavnost dokumentov zrakoplova in članov posadke ter vidno stanje zrakoplova in njegove opreme (preverjanje na ploščadi), če to ne povzroči prevelike zamude.

4. Če tako preverjanje ali niz preverjanj na ploščadi povzroči:

a) resne skrbi, da zrakoplov ali delovanje zrakoplova ni skladno z minimalnimi standardi, ki so bili takrat sprejeti na podlagi konvencije, ali

3. In accordance with national laws and regulations applicable at each Contracting Party and on a reciprocal and non discriminatory basis, the designated airlines shall have the right to engage in the sale of air services, in the territory of the other Contracting Party, in any currency, directly or through its agents and any person shall be able to purchase such transportation.

4. In case of nomination of a general agent or general sales agent, this agent shall be appointed in accordance with the relevant applicable laws and regulations of each Contracting Party.

Article 13

CAPACITY PROVISIONS

1. There shall be fair and equal opportunity for the designated airline of each Contracting Party to operate the agreed services on the specified routes in accordance with Article (2) of this Agreement.

2. The agreed services provided by the designated airline shall retain as their primary objective the provisions of capacity adequate to current and reasonably anticipated requirements for the carriage of passengers, mail and cargo, originating from or destined for the territory of the Contracting Party designating the airline. The right of the designated airline of either Contracting Party to embark or disembark at the point in the territory of the other Contracting Party international traffic destined for or coming from third countries shall be in accordance with the principles that such traffic will be of a supplementary character and capacity shall be related to:

a) traffic requirements between the territory of the Contracting Party designating the airline and the points on the specified routes;

b) traffic requirements of the areas through which the airline passes for the economic operation of the route;

c) the requirements of through airline operation.

Article 14

AVIATION SAFETY

1. Each Contracting Party may request consultations at any time concerning safety standards in any area relating to aircrew, aircraft or their operation adopted by the other Contracting Party. Such consultations shall take place within Thirty (30) days of that request.

2. If following such consultations, one Contracting Party finds that the other Contracting Party does not effectively maintain and administer safety standards in any such area that are at least equal to the minimum standards established at that time pursuant to the Convention, the first Contracting Party shall notify the other Contracting Party of those findings and the steps considered necessary to conform with those minimum standards and that other Contracting Party shall take appropriate corrective action. Failure by the other Contracting Party to take appropriate action within Fifteen (15) days or such longer period as may be agreed shall be grounds for the application of Article (4) of this Agreement.

3. Notwithstanding the obligations mentioned in Article (33) of the Convention it is agreed that any aircraft operated by the airline or airlines of one Contracting Party on services to or from the territory of the other Contracting Party may, while within the territory of the other Contracting Party, be made the subject of an examination by the authorised representatives of the other Contracting Party, on board and around the aircraft to check both the validity of the aircraft documents and those of its crew and the apparent condition of the aircraft and its equipment (in this Article called "ramp inspection"), provided this does not lead to unreasonable delay.

4. If any ramp inspection or series of ramp inspections gives rise to:

a) serious concerns that an aircraft or the operation of an aircraft does not comply with the minimum standards established at that time pursuant to the Convention, or

b) resne skrbi, da se varnostni standardi, ki so bili takrat sprejeti na podlagi konvencije, premalo učinkovito ohranjajo in izvajajo,

lahko pogodbenica, ki opravlja pregled, v povezavi s 33. členom konvencije, sklepa, da zahteve, po katerih so bila izdana ali potrjena spričevala ali licence v zvezi z zrakoplovom ali posadko tega zrakoplova, ali zahteve, po katerih ta zrakoplov deluje, niso enake minimalnim standardom, določenim na podlagi konvencije, ali niso višje od njih.

5. Če letalski prevoznik pogodbenice odkloni dostop do zrakoplova, ki ga uporablja prevoznik, zaradi preverjanja tega zrakoplova na ploščadi na podlagi tretjega odstavka tega člena, lahko druga pogodbenica sklepa, da obstajajo resne skrbi, kot so navedene v četrtem odstavku tega člena, in sprejme ugotovitve iz navedenega odstavka.

6. Pogodbenica si pridržuje pravico, da določenemu letalskemu prevozniku druge pogodbenice takoj začasno odvzame ali spremeni dovoljenje letalskega prevoznika, če po preverjanju na ploščadi, vrsti preverjanj na ploščadi, zavrnitvi dostopa do preverjanj na ploščadi, po posvetovanju ali kako drugače ugotovi, da je takojšnje ukrepanje nujno za varno delovanje letalskega prevoznika.

7. Pogodbenica preneha ukrepati po drugem ali šestem odstavku tega člena, ko prenehajo obstajati razlogi za tako ukrepanje.

8. Če Republika Slovenija določi letalskega prevoznika, nad katerim opravlja in vzdržuje predpisani nadzor druga država članica Evropske unije, veljajo pravice druge pogodbenice iz tega člena tudi za sprejemanje, izvajanje in ohranjanje varnostnih standardov te države članice Evropske unije ter za dovoljenje tega letalskega prevoznika za opravljanje prevozov.

15. člen

SPRIČEVALA IN LICENCE

Spričevala o plovnosti, spričevala o usposobljenosti in licence, ki so bili izdani ali potrjeni v skladu z zakoni in predpisi pogodbenice, v primeru Vlade Republike Slovenije tudi z zakoni in predpisi Evropske unije, in ki še niso potekli, prizna druga pogodbenica kot veljavna zaradi izvajanja prevozov po tem sporazumu, če so zahteve, po katerih so bila spričevala ali licence izdane ali potrjene, enake minimalnim standardom, ki so ali bi lahko bili določeni na podlagi konvencije, ali so višje od njih.

16. člen

VAROVANJE V LETALSTVU

1. V skladu s svojimi pravicami in obveznostmi po mednarodnem pravu pogodbenici znova potrjujeta, da so njune medsebojne obveznosti za zagotavljanje varovanja v civilnem letalstvu pred nezakonitim vmešavanjem sestavni del tega sporazuma. Ne da bi omejili splošnost svojih pravic in obveznosti po mednarodnem pravu, pogodbenici še zlasti ravnata skladno z določbami Konvencije o kaznivih dejanjih in nekaterih drugih dejanjih, storjenih na letalih, podpisane v Tokiu 14. septembra 1963, Konvencije o zatiranju nezakonite ugrabitve zrakoplovov, podpisane v Haagu 16. decembra 1970, Konvencije o zatiranju nezakonitih dejanj zoper varnost civilnega letalstva, podpisane v Montrealu 23. septembra 1971, njenega dopolnilnega Protokola o zatiranju nezakonitih nasilnih dejanj na letališčih za mednarodno civilno zrakoplovstvo, podpisanega v Montrealu 24. februarja 1988, Konvencije o označevanju plastičnih razstreliv zaradi njihovega odkrivanja, podpisane v Montrealu 1. marca 1991 in vse druge konvencije o varovanju v letalstvu, katerih pogodbenici postaneta.

b) serious concerns that there is a lack of effective maintenance and administration of safety standards established at that time pursuant to the Convention,

the Contracting Party carrying out the inspection shall, for the purposes of Article (33) of the Convention, be free to conclude that the requirements under which the certificate or licenses in respect of that aircraft or in respect of the crew of that aircraft had been issued or rendered valid, or that the requirements under which that aircraft is operated, are not equal to or above the minimum standards established pursuant to the Convention.

5. In the event that access for the purpose of undertaking a ramp inspection of an aircraft operated by the airline of one Contracting Party in accordance with paragraph (3) of this Article is denied by the representative of that airline, the other Contracting Party shall be free to infer that serious concerns of the type referred to in paragraph (4) of this Article arise and draw the conclusions referred to in that paragraph.

6. Each Contracting Party reserves the right to suspend or vary the operating authorization of the designated airline of the other Contracting Party immediately in the event the first Contracting Party concludes, whether as a result of a ramp inspection, a series of ramp inspections, a denial of access for ramp inspection, consultation or otherwise, that immediate action is essential to the safety of an airline operation.

7. Any action by one Contracting Party in accordance with paragraphs (2) or (6) of this Article shall be discontinued once the basis for the taking of that action ceases to exist.

8. When the Government of the Republic of Slovenia has designated an airline whose regulatory control is exercised and maintained by another Member State of the European Union, the rights of the other Contracting Party under this Article shall apply equally in respect of the adoption, exercise or maintenance of safety standards by that other Member State of the European Union and in respect of the operating authorization of that airline.

Article 15

CERTIFICATES AND LICENSES

Certificates of airworthiness, certificates of competency and licenses issued or rendered valid in accordance with the laws and regulations of one Contracting Party, including in the case of the Government of the Republic of Slovenia and regulations of the European Union and unexpired, shall be recognized as valid by the other Contracting Party for the purpose of operating services provided for in this Agreement, provided that the requirements under which such certificates or licenses were issued or rendered valid are equal to or above the minimum standards which are or may be established pursuant to the Convention.

Article 16

AVIATION SECURITY

1. The Contracting Parties reaffirm, consistent with their rights and obligations under international law, that their obligations to each other to protect the security of civil aviation against acts of unlawful interference form an integral part of this Agreement. Without limiting the generality of their rights and obligations under international law, the Contracting Parties shall in particular act in conformity with the provisions of the Convention on Offences and Certain Other Acts Committed on Board Aircraft, signed at Tokyo on 14 September 1963, the Convention for the Suppression of Unlawful Seizure of Aircraft, signed at The Hague on 16 December 1970, the Convention for the Suppression of Unlawful Acts against the Safety of Civil Aviation, signed at Montreal on 23 September 1971, its Supplementary Protocol for the Suppression of Unlawful Acts of Violence at Airports Serving International Civil Aviation signed at Montreal on 24 February 1988, the Convention on Marking of Plastic Explosives for the purpose of Detection, done at Montreal on 1 March 1991 and any other convention on aviation security to which the Contracting Parties shall become party.

2. Pogodbenici druga drugi na zahtevo zagotovita medsebojno pomoč, da bi preprečili dejanja nezakonite ugrabitve civilnih zrakoplovov in druga nezakonita dejanja proti varnosti takih zrakoplovov, njihovih potnikov in posadk, letališč in navigacijskih naprav ter vsako drugo ogrožanje varovanja civilnega letalstva.

3. Pogodbenici v svojih medsebojnih odnosih ravnata skladno z letalskimi standardi in priporočenimi praksami, kolikor jih uporabljata, ki jih je opredelila Mednarodna organizacija civilnega letalstva v prilogah h konvenciji. Pogodbenici od letalskih družb, ki so vpisane v njuna registra, operaterji, ki imajo svoj glavni kraj poslovanja ali sedež na ozemlju pogodbenic, ali v primeru Republike Slovenije letalski prevozniki, ki so ustanovljeni na njenem ozemlju po pogodbah EU in imajo veljavne operativne licence skladno z zakonodajo Evropske unije, ter letalski prevozniki ali upravljavci letališč na njenem ozemlju ravnajo skladno s takimi določbami glede varovanja v letalstvu. V tem odstavku sklicevanje na standarde varovanja v letalstvu vključuje vse razlike, ki jih uradno sporoči zadevna pogodbenica.

4. Vsaka pogodbenica zagotavlja, da se na njenem ozemlju učinkovito izvajajo primerni ukrepi za zaščito zrakoplovov, pregled potnikov in njihove ročne prtljage, posadke, tovora (vključno z oddano prtljago) in zalog na zrakoplovu pred in med vkrcavanjem ali natovarjanjem ter da se ti ukrepi prilagajajo glede na povečano stopnjo grožnje. Pogodbenici soglašata, da se od njunih letalskih prevoznikov zahteva upoštevanje predpisov o varovanju v letalstvu v zvezi odhodom z ozemlja druge pogodbenice, ali dokler so na tem ozemlju skladno z veljavno zakonodajo navedene države, v primeru Vlade Republike Slovenije tudi v skladu s pravom Evropske unije. Vsaka pogodbenica prav tako z naklonjenostjo obravnava zahtevo druge pogodbenice za uvedbo smiselnih posebnih ukrepov varovanja za odpravo neke grožnje.

5. Ob nezakoniti ugrabitvi civilnega zrakoplova, grožnji ugrabitve ali drugih nezakonitih dejanjih proti varnosti zrakoplova, njegovih potnikov in posadke, letališč ali navigacijskih naprav, pogodbenici pomagata druga drugi tako, da zagotovita komunikacijo in druge ustrezne ukrepe, da bi se tak dogodek ali grožnja čim hitreje in z najmanjšim ogrožanjem življenja končala.

6. Če pogodbenica upravičeno meni, da se je druga pogodbenica oddaljila od določb tega člena, lahko zahteva takojšnje posvetovanje z drugo pogodbenico. Cilj teh posvetovanj bo doseči dogovor o ukrepih, primernih za odpravo neposrednejših vzrokov za zaskrbljenost in za sprejetje v okviru standardov za varovanje v letalstvu Mednarodne organizacije civilnega letalstva (ICAO) ukrepov, potrebnih za vzpostavitev ustreznih pogojev varovanja.

7. Vsaka pogodbenica sprejme take ukrepe, ki se ji zdijo izvedljivi za to, da se zrakoplov, ki je nezakonito ugrabljen ali izpostavljen drugim dejanjem nezakonitega vmešavanja in je pristal na njenem ozemlju, tam zadrži, razen če je njegov odhod nujen zaradi prevladujoče dolžnosti varovanja človeških življenj. Kjer je to mogoče, se taki ukrepi sprejmejo na podlagi skupnih posvetovanj.

17. člen

POSVETOVANJA IN SPREMEMBE

1. Izmenjava stališč poteka, če je potrebno, med letalskima organoma pogodbenic, da bi dosegla tesnejše sodelovanje in dogovor o vseh zadevah v zvezi z uporabo tega sporazuma.

2. The Contracting Parties shall provide upon request all necessary assistance to each other to prevent acts of unlawful seizure of civil aircraft and other unlawful acts against the safety of such aircraft, their passengers and crew, airports and air navigation facilities, and any other threat to the security of civil aviation.

3. The Contracting Parties shall, in their mutual relations, act in conformity with the aviation standards and, so far as they are applied by them, the Recommended Practices established by the International Civil Aviation Organization and designated as Annexes to the Convention. The Contracting Parties shall require that operators of aircraft of their registry, operators who have their principal place of business or permanent residence in the territory of the Contracting Parties or, in the case of the Government of the Republic of Slovenia, operators of aircraft which are established in its territory under the Treaty establishing the European Union and have valid Operating Licenses in accordance with European Union Law, and the operators or airports in their territory, act in conformity with such aviation security provisions. In this paragraph the reference to aviation security Standards includes any difference notified by the Contracting Party concerned.

4. Each Contracting Party shall ensure that effective measures are taken within its territory to protect aircraft, to screen passengers and their carry-on items, and to carry out appropriate checks on crew, cargo (including hold baggage) and aircraft stores prior to and during boarding or loading and that those measures are adjusted to meet the increase in the threat. Each Contracting Party agrees that its operators of aircraft shall be required to observe, for departure from or while within the territory of the other Contracting Party, aviation security provisions in conformity with the law in force in that country, including, in the case of the Government of the Republic of Slovenia, European Union law. Each Contracting Party shall also act favorably upon any request from the other Contracting Party for reasonable special security measures to meet a particular threat.

5. When an incident or threat of an incident of unlawful seizure of civil aircraft or other unlawful acts against the safety of such aircraft, their passengers and crew, airports or air navigation occurs, the Contracting Parties shall assist each other by facilitating communications and other appropriate measures intended to terminate as rapidly as possible commensurate with minimum risk to life such incident or threat.

6. When a Contracting Party has reasonable grounds to believe that the other Contracting Party has departed from the provisions of this Article, the first Contracting Party may request immediate consultations with the other Contracting Party. These consultations will be aimed to reach an agreement upon the measures suitable to eliminate the more immediate reasons of worry and to adopt in the framework of the ICAO security standards, the actions necessary to establish the appropriate conditions of security.

7. Each Contracting Party shall take such measures, as it may find practicable, to ensure that an aircraft subject to an act of unlawful seizure or other acts of unlawful interference which has landed in its territory is detained on the ground unless its departure is necessitated by the overriding duty to protect human life. Wherever practicable, such measures shall be taken on the basis of mutual consultations.

Article 17

CONSULTATIONS AND MODIFICATIONS

1. Exchange of views shall take place as needed between the Aeronautical Authorities of the Contracting Parties in order to achieve closer cooperation and agreement in all matters pertaining to the application of this Agreement.

2. Pogodbenica lahko kadar koli zaprosi za posvetovanje z drugo pogodbenico zaradi spremembe tega sporazuma ali Pregleda prog. Taka posvetovanja se začnejo v šestdesetih (60) dneh od prejema takega zaprosila. Katero koli spremembo tega sporazuma, dogovorjeno na podlagi takih posvetovanj, potrjena pogodbenici skladno s svojimi ustavnimi postopki, sprememba pa začne veljati na dan izmenjave diplomatskih not, s katero se navedena sprememba potrjuje, čeprav se pogodbenici lahko dogovorita, da se sprememba začasno uporablja od dneva dogovora.

3. Če se sprememba nanaša samo na Pregled prog, potekajo posvetovanja med letalskima organoma obeh pogodbenic. Če se letalska organa dogovorita za nov ali spremenjen Pregled prog, začnejo dogovorjene spremembe veljati takoj, ko so potrjene z izmenjavo diplomatskih not.

18. člen

REŠEVANJE SPOROV

1. Če pride med pogodbenicama do spora v zvezi z razlago ali uporabo tega sporazuma in njegove priloge, si pogodbenici prizadevata spor rešiti najprej z medsebojnimi pogajanjmi.

2. Če pogodbenici spora ne rešita s pogajanjem v šestdesetih (60) dneh, ga predložita v reševanje drugi osebi ali organu ali na zahtevo ene pogodbenice arbitražnemu sodišču. Arbitražno sodišče je sestavljeno tako, kakor sledi:

a) vsaka pogodbenica imenuje razsodnika; če ena pogodbenica ne imenuje razsodnika v šestdesetih (60) dneh, ga na zahtevo druge pogodbenice imenuje predsednik Sveta Mednarodne organizacije civilnega letalstva,

b) tretji razsodnik, ki je državljan tretje države in ki predseduje arbitražnemu sodišču, je imenovan bodisi

- i. z dogovorom med pogodbenicama ali
- ii. če se v šestdesetih (60) dneh pogodbenici ne dogovorita, ga na zahtevo ene od obeh pogodbenic imenuje predsednik Sveta Mednarodne organizacije civilnega letalstva.

3. Arbitražno sodišče sprejema svoje odločitve z večino glasov. Te odločitve so zavezujoče za obe pogodbenici. Vsaka pogodbenica krije stroške za svojega lastnega člana in stroške njegovega zastopanja v arbitražnem postopku; stroške predsednika in katere koli druge stroške krijeta pogodbenici v enakih delih. V vseh drugih zadevah arbitražno sodišče določi svoj lastni postopek.

4. Če in dokler ena od pogodbenic ali njen določeni letalski prevoznik ne izpolni odločitve, sprejete po tretjem odstavku tega člena, lahko druga pogodbenica, dokler odločitev ni izpolnjena, omeji, zadrži ali prekliče katere koli pravice ali privilegije v zvezi s predmetom spora, ki jih je podelila na podlagi tega sporazuma.

19. člen

PRENEHANJE VELJAVNOSTI

Pogodbenica lahko kadar koli po diplomatski poti drugo pogodbenico obvesti, da odpoveduje ta sporazum. Kopija obvestila se hkrati pošlje generalnemu sekretarju Mednarodne organizacije civilnega letalstva. Če je tako obvestilo poslano, sporazum preneha veljati dvanajst (12) mesecev po dnevu, ko je druga pogodbenica prejela obvestilo o odpovedi, razen če ni pred potekom tega roka obvestilo po dogovoru med pogodbenicama umaknjeno. Če druga pogodbenica ne potrdi prejema obvestila o odpovedi, velja, da ga je prejela štirinajst (14) dni po dnevu, ko je svojo kopijo prejel generalni sekretar Mednarodne organizacije civilnega letalstva.

2. Each Contracting Party may at any time request consultations with the other Contracting Party for the purpose of amending this Agreement or the Route Schedule. Such consultations shall begin within a period of sixty (60) days from the date or receipt of such request. Any amendment to this Agreement, agreed to as a result of such consultations, shall be approved by each Contracting Party in accordance with its constitutional procedures and shall enter into force on the date of exchange of diplomatic notes indicating such approval, though it may be agreed to apply the amendment agreed to provisionally from the date of agreement.

3. If the amendment relates only to the Route Schedule, the consultations shall be between the Aeronautical Authorities of both Contracting Parties. When these authorities agree on a new or revised Route Schedule, the agreed amendments shall come into force as soon as they have been confirmed by an exchange of diplomatic notes.

Article 18

SETTLEMENT OF DISPUTES

1. If any dispute arises between the Contracting Parties relating to the interpretation or application of this Agreement and its Annex, the Contracting Parties shall in the first place endeavor to settle it by negotiations between themselves.

2. If the Contracting Parties fail to reach within sixty (60) days a settlement by negotiations they shall refer the dispute for decision to a person or body or at the request of one of the Contracting Parties to an arbitration tribunal. The arbitration tribunal shall be composed as follows:

a) Each Contracting Party shall nominate an arbitrator; if one Contracting Party fails to nominate its own arbitrator within sixty (60) days, such arbitrator shall be nominated by the President of the Council of the International Civil Aviation Organization at the request of the other Contracting Party.

b) The third arbitrator, who shall be a national of a third state and who shall preside the arbitrate tribunal, shall be nominated either,

- i. by agreement between the Contracting Parties; or
- ii. if within sixty (60) days the Contracting Parties do not so agree, by appointment of the President of the Council of the International Civil Aviation Organization by the request of either Contracting Party.

3. The arbitral tribunal shall reach its decisions by a majority of votes. Such decisions shall be binding on both Contracting Parties. Each Contracting Party shall bear the cost of his own member as well as of his representation in the arbitral proceedings; the cost of the Chairman and any other cost shall be borne in equal parts by the Contracting Parties. In all other respects, the arbitral tribunal shall determine its own procedure.

4. If and so long as either Contracting Party or its designated airline fail to comply with a decision given under paragraph (3) of this Article, the other Contracting Party may limit, suspend, or revoke any rights or privileges relating the subject of the dispute which it has granted by virtue of this Agreement until compliance is established.

Article 19

TERMINATION

Either Contracting Party may at any time notify the other Contracting Party in writing through diplomatic channels of its own decision to terminate this Agreement. A copy of the notice shall be sent simultaneously to the Secretary General of the International Civil Aviation Organization. If such notice is given, this Agreement shall be terminated Twelve (12) months after the date of receipt by the other Contracting Party of the notice to terminate, unless by agreement between the Contracting Parties the notice under reference is withdrawn before the expiry of that period. If the other Contracting Party fails to acknowledge receipt, notice shall be deemed to have been received Fourteen (14) days after the date of the receipt by the Secretary General of the International Civil Aviation Organization of his/her copy.

20. člen**SKLADNOST Z VEČSTRANSKIMI KONVENCIJAMI**

Če začne veljati splošna večstranska konvencija o zračnem prometu, ki jo pogodbenici potrdita, prevladajo določbe te konvencije. Katere koli razprave za določitev obsega, do katerega ta sporazum preneha veljati, je nadomeščen, spremenjen ali dopolnjen z določbami večstranske konvencije, potekajo skladno z drugim odstavkom 18. člena tega sporazuma.

21. člen**REGISTRACIJA**

Država Kuvajt ta sporazum in vse njegove spremembe registrira pri Mednarodni organizaciji civilnega letalstva.

22. člen**NASLOVI**

Naslovi so vstavljeni v ta sporazum na začetku vsakega člena zaradi sklicevanja in praktičnosti in nikakor zaradi opredelitve, omejitve ali opisa področja uporabe ali namena tega sporazuma.

23. člen**ZAČETEK VELJAVNOSTI**

Ta sporazum začne veljati potem, ko se pogodbenici medsebojno obvestita z izmenjavo diplomatskih not, da sta izpolnili notranjepravne postopke.

Sporazum začne veljati prvi dan naslednjega meseca po dnevu prejema zadnjega obvestila.

V POTRDITEV TEGA sta podpisana, ki sta ju pravilno pooblastili njuni vladi, podpisala ta sporazum.

Ta sporazum je sklenjen v Ljubljani dne 11. junija 2013, v dveh izvornikih v slovenskem, arabskem, in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Pri razlikah v razlagi prevlada angleško besedilo.

Za Vlado
Republike Slovenije

Samo Omerzel l.r.
Minister
za infrastrukturo
in prostor

Za Vlado
Države Kuvajt

Fawaz A. Al-Farah l.r.
Predsednik
Generalnega direktorata
za civilno letalstvo

Article 20**CONFORMITY WITH MULTILATERAL CONVENTIONS**

In the event of a general multilateral air transport convention accepted by the Contracting Parties entering into force, the provisions of such convention shall prevail. Any discussions with a view to determining the extent to which this Agreement is terminated, superseded, amended or supplemented by the provisions of the multilateral convention, shall take place in accordance with paragraph (2) of Article (17) of this Agreement.

Article 21**REGISTRATION**

This Agreement and any amendments thereto shall be registered with the International Civil Aviation Organization by the State of Kuwait.

Article 22**TITLES**

Titles are inserted in this Agreement at the head of each Article for the purpose of reference and convenience and in no way to define, limit or describe the scope or intent of this Agreement.

Article 23**ENTRY INTO FORCE**

This Agreement shall enter into force after fulfilment of the internal legal requirements by each Contracting Party, which shall notify each other of the fulfilment of such requirements through exchange of the diplomatic notes.

The Agreement shall come into force on the first day of the next month from the date of the receipt of the last notification.

IN WITNESS WHEREOF the undersigned being duly authorized by their respective Governments have signed this Agreement.

Done at Ljubljana this 11th day of June 2013, in two originals, in the Slovenian, Arabic and English languages, all texts being equally authentic. However, in case of divergence of interpretation the English text shall prevail.

For the Government
of the Republic of Slovenia

Samo Omerzel (s)
Minister of Infrastructure
and Spatial Planning

For the Government
of the State of Kuwait

Fawaz A. Al-Farah (s)
President of the
Directorate General
of Civil Aviation

Priloga
Pregled prog

1. Proge, na katerih opravljajo prevoze določeni letalski prevoznik ali prevozniki Vlade Republike Slovenije s polnimi prometnimi pravicami za obe smeri:

Kraji v Sloveniji	Kraji vmesnega pristanka	Kraji v Kuvajtu	Naslednji kraji
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2. Proge, na katerih opravljajo prevoze določeni letalski prevoznik ali prevozniki Države Kuvajt s polnimi prometnimi pravicami za obe smeri:

Kraji v Kuvajtu	Kraji vmesnega pristanka	Kraji v Sloveniji	Naslednji kraji
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Opombi:

i. Kraji vmesnega pristanka in naslednji kraji se lahko po izbiri določenega letalskega prevoznika izpustijo na katerem koli ali na vseh letih.

ii. Določeni letalski prevoznik ene od pogodbenic lahko na katerem koli letu uresniči peto svobodo prometnih pravic v katerem koli kraju vmesnega pristanka in/ali naslednjih krajih.

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za promet.

4. člen

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

Št. 326-06/14-6/13

Ljubljana, dne 12. junija 2014

EPA 1967-VI

Annex
Route Schedule

1. Routes to be operated by the designated airline or airlines of the Government of the Republic of Slovenia with full traffic rights in both directions:

Any Points in Slovenia	Any Intermediate Points	Any Points in Kuwait	Any Points beyond
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2. Routes to be operated by the designated airline or airlines of the Government of the State of the Kuwait with full traffic rights in both directions:

Any Points in Kuwait	Any Intermediate Points	Any Points in Slovenia	Any Points beyond
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Notes:

i. Intermediate points and points beyond may, at the option of the designated airline, be omitted on any or all flights.

ii. The designated airline of either Contracting Party, on any or all flights, may exercise fifth freedom traffic rights at any of the intermediate and/or beyond points.

Državni zbor
Republike Slovenije
Janko Veber l.r.
Predsednik

36. Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Združenih držav Amerike o izboljšanju spoštovanja davčnih predpisov na mednarodni ravni in izvajanju FATCA (BUSSDP)

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 držav Amerike o izboljšanju spoštovanja davčnih predpisov na mednarodni ravni in izvajanju FATCA (BUSSDP)**

Razglašam Zakon o ratifikaciji Sporazuma med Vlado Republike Slovenije in Vlado Združenih držav Amerike o izboljšanju spoštovanja davčnih predpisov na mednarodni ravni in izvajanju FATCA (BUSSDP), ki ga je sprejel Državni zbor Republike Slovenije na seji dne 19. junija 2014.

Št. 003-02-6/2014-11

Ljubljana, dne 27. junija 2014

Borut Pahor l.r.
Predsednik
Republike Slovenije

Z A K O N**O RATIFIKACIJI SPORAZUMA MED VLADO REPUBLIKE SLOVENIJE IN VLADO ZDRUŽENIH DRŽAV AMERIKE O IZBOLJŠANJU SPOŠTOVANJA DAVČNIH PREDPISOV NA MEDNARODNI RAVNI IN IZVAJANJU FATCA (BUSSDP)**

1. člen

Ratificira se Sporazum med Vlado Republike Slovenije in Vlado Združenih držav Amerike o izboljšanju spoštovanja davčnih predpisov na mednarodni ravni in izvajanju FATCA, podpisan v Ljubljani 2. junija 2014.

2. člen

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

Agreement between the Government of the Republic of Slovenia and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA

Whereas, the Government of the Republic of Slovenia and the Government of the United States of America (each, a "Party," and together, the "Parties") desire to conclude an agreement to improve international tax compliance through mutual assistance in tax matters based on an effective infrastructure for the automatic exchange of information;

Whereas, Article 26 of the Convention between the Republic of Slovenia and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital, done at Ljubljana on June 21, 1999, as amended by the exchange of notes of January 27, 2000 and of January 9, 2001 (the "Convention") authorizes the exchange of information for tax purposes, including on an automatic basis;

Whereas, the United States of America enacted provisions commonly known as the Foreign Account Tax Compliance Act ("FATCA"), which introduce a reporting regime for financial institutions with respect to certain accounts;

Whereas, the Government of the Republic of Slovenia is supportive of the underlying policy goal of FATCA to improve tax compliance;

Whereas, FATCA has raised a number of issues, including that Slovenian financial institutions may not be able to comply with certain aspects of FATCA due to domestic legal impediments;

Sporazum med Vlado Republike Slovenije in Vlado Združenih držav Amerike o izboljšanju spoštovanja davčnih predpisov na mednarodni ravni in izvajanju FATCA

Ker želita Vlada Republike Slovenije in Vlada Združenih držav Amerike (vsaka "pogodbenica" in skupaj "pogodbenici") skleniti sporazum o izboljšanju spoštovanja davčnih predpisov na mednarodni ravni z vzajemno pomočjo v davčnih zadevah, temelječ na učinkoviti infrastrukturi za avtomatično izmenjavo informacij;

ker 26. člen Konvencije med Republiko Slovenijo in Združenimi državami Amerike o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, sklenjene v Ljubljani 21. junija 1999 ter spremenjene z izmenjavo not z dne 27. januarja 2000 in 9. januarja 2001 (konvencija), omogoča izmenjavo informacij v davčne namene, vključno z avtomatično izmenjavo;

ker so Združene države Amerike uzakonile določbe, ki so splošno znane kot Zakon o spoštovanju davčnih predpisov v zvezi z računi v tujini (FATCA) in za finančne institucije uvajajo poročanje v zvezi z nekaterimi računi;

ker Vlada Republike Slovenije podpira glavni cilj FATCA, da se izboljša spoštovanje davčnih predpisov;

ker FATCA odpira več vprašanj, vključno s tem, da finančne institucije Slovenije ne morejo izpolnjevati nekaterih vidikov FATCA zaradi domačih zakonskih ovir;

Whereas, the Government of the United States of America collects information regarding certain accounts maintained by U.S. financial institutions held by residents of Slovenia and is committed to exchanging such information with the Government of the Republic of Slovenia and pursuing equivalent levels of exchange, provided that the appropriate safeguards and infrastructure for an effective exchange relationship are in place;

Whereas, the Parties are committed to working together over the longer term towards achieving common reporting and due diligence standards for financial institutions;

Whereas, the Government of the United States of America acknowledges the need to coordinate the reporting obligations under FATCA with other U.S. tax reporting obligations of the Slovenian financial institutions to avoid duplicative reporting;

Whereas, an intergovernmental approach to FATCA implementation would address legal impediments and reduce burdens for Slovenian financial institutions;

Whereas, the Parties desire to conclude an agreement to improve international tax compliance and provide for the implementation of FATCA based on domestic reporting and reciprocal automatic exchange pursuant to the Convention and subject to the confidentiality and other protections provided for therein, including the provisions limiting the use of the information exchanged under the Convention;

Now, therefore, the Parties have agreed as follows:

Article 1 Definitions

1. For purposes of this agreement and any annexes thereto ("Agreement"), the following terms shall have the meanings set forth below:

a) The term "**United States**" means the United States of America, including the States thereof, but does not include the U.S. Territories. Any reference to a "**State**" of the United States includes the District of Columbia.

b) The term "**U.S. Territory**" means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands.

c) The term "**IRS**" means the U.S. Internal Revenue Service.

d) The term "**Slovenija**" means the Republic of Slovenia.

e) The term "**Partner Jurisdiction**" means a jurisdiction that has in effect an agreement with the United States to facilitate the implementation of FATCA. The IRS shall publish a list identifying all Partner Jurisdictions.

f) The term "**Competent Authority**" means:

(1) in the case of the United States, the Secretary of the Treasury or his delegate; and

(2) in the case of Slovenia, the Ministry of Finance or its authorised representative.

g) The term "**Financial Institution**" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

h) The term "**Custodial Institution**" means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of: (i) the three-year period that ends on December 31 (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence.

i) The term "**Depository Institution**" means any Entity that accepts deposits in the ordinary course of a banking or similar business.

j) The term "**Investment Entity**" means any Entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:

ker Vlada Združenih držav Amerike pridobiva informacije v zvezi z nekaterimi računi rezidentov Slovenije, ki jih vodijo finančne institucije ZDA, ter je zavezana k izmenjavi takih informacij z Vlado Republike Slovenije in doseganju enakovrednih ravni izmenjave, če sta vzpostavljeni ustrezna zaščita in infrastruktura za učinkovito izmenjavo;

ker sta pogodbenici zavezani k dolgoročnemu skupnemu delovanju za doseganje skupnih standardov poročanja in dolžne skrbnosti finančnih institucij;

ker Vlada Združenih držav Amerike priznava potrebo po usklajevanju obveznosti poročanja finančnih institucij Slovenije po FATCA z drugimi obveznostmi davčnega poročanja v ZDA zaradi izoginitve dvojnemu poročanju;

ker bi se z medvladnim pristopom glede izvajanja FATCA premagovale zakonske ovire in zmanjšala bremena finančnih institucij Slovenije;

ker pogodbenici želita skleniti sporazum o izboljšanju spoštovanja davčnih predpisov na mednarodni ravni in zagotavljanju izvajanja FATCA na podlagi domačega poročanja in vzajemne avtomatične izmenjave v skladu s konvencijo ter ob upoštevanju zaupnosti in drugih v njej določenih varoval, vključno z določbami o omejevanju uporabe izmenjanih informacij po konvenciji,

sta se pogodbenici dogovorili:

1. člen Pomen izrazov

1. V tem sporazumu in njegovih prilogah (sporazum) navedeni izrazi pomenijo:

a) Izraz "**Združene države**" pomeni Združene države Amerike, vključno z njihovimi državami, ne vključuje pa odvisnih ozemelj ZDA. Sklicevanje na "državo" Združenih držav vključuje Zvezno okrožje Kolumbija.

b) Izraz "**odvisno ozemlje ZDA**" pomeni Ameriško Samoo, Zvezo Severni Marianski otoki, Guam, Zvezo Portoriko ali Deviške otoke ZDA.

c) Izraz "**IRS**" pomeni Urad za notranje prihodke (Internal Revenue Service).

d) Izraz "**Slovenija**" pomeni Republiko Slovenijo.

e) Izraz "**partnerska jurisdikcija**" pomeni jurisdikcijo, ki ima z Združenimi državami Amerike sklenjen sporazum, da se omogoča izvajanje FATCA. IRS objavi seznam vseh partnerskih jurisdikcij.

f) Izraz "**pristojni organ**" pomeni:

(1) glede Združenih držav finančnega ministra ali njegovega predstavnika in

(2) glede Slovenije Ministrstvo za finance ali njegovega pooblaščenega predstavnika.

g) Izraz "**finančna institucija**" pomeni katero koli skrbniško institucijo, depozitno institucijo, investicijski subjekt ali določeno zavarovalno družbo.

h) Izraz "**skrbniška institucija**" pomeni kateri koli subjekt, ki ima finančna sredstva za račun drugih kot precejšen del svojega poslovanja. Subjekt ima finančna sredstva za račun drugih kot precejšen del svojega poslovanja, če je subjektov bruto dohodek, pripisljiv imetništvu finančnih sredstev in povezanim finančnim storitvam, najmanj 20 odstotkov subjektovega bruto dohodka v krajšem od obdobj: (i) triletnega obdobja, ki se konča 31. decembra (ali na zadnji dan obračunskega obdobja nekoledarskega leta) pred letom, v katerem se opravi določitev, ali (ii) obdobja obstoja subjekta.

i) Izraz "**depozitna institucija**" pomeni kateri koli subjekt, ki sprejema depozite pri običajnem bančnem ali podobnem poslovanju.

j) Izraz "**investicijski subjekt**" pomeni kateri koli subjekt, ki pri poslovanju opravlja (ali ki ga upravlja subjekt, ki pri poslovanju opravlja) eno ali več od teh dejavnosti ali poslov za stranke:

(1) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;

(2) individual and collective portfolio management; or

(3) otherwise investing, administering, or managing funds or money on behalf of other persons.

This subparagraph 1(j) shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations.

k) The term "**Specified Insurance Company**" means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

l) The term "**Slovenian Financial Institution**" means (i) any Financial Institution resident in Slovenia, but excluding any branch of such Financial Institution that is located outside Slovenia, and (ii) any branch of a Financial Institution not resident in Slovenia, if such branch is located in Slovenia.

m) The term "**Partner Jurisdiction Financial Institution**" means (i) any Financial Institution established in a Partner Jurisdiction, but excluding any branch of such Financial Institution that is located outside the Partner Jurisdiction, and (ii) any branch of a Financial Institution not established in the Partner Jurisdiction, if such branch is located in the Partner Jurisdiction.

n) The term "**Reporting Financial Institution**" means a Reporting Slovenian Financial Institution or a Reporting U.S. Financial Institution, as the context requires.

o) The term "**Reporting Slovenian Financial Institution**" means any Slovenian Financial Institution that is not a Non-Reporting Slovenian Financial Institution.

p) The term "**Reporting U.S. Financial Institution**" means (i) any Financial Institution that is resident in the United States, but excluding any branch of such Financial Institution that is located outside the United States, and (ii) any branch of a Financial Institution not resident in the United States, if such branch is located in the United States, provided that the Financial Institution or branch has control, receipt, or custody of income with respect to which information is required to be exchanged under subparagraph (2)(b) of Article 2 of this Agreement.

q) The term "**Non-Reporting Slovenian Financial Institution**" means any Slovenian Financial Institution, or other Entity resident in Slovenia, that is described in Annex II as a Non-Reporting Slovenian Financial Institution or that otherwise qualifies as a deemed-compliant Foreign Financial Institution ("FFI") or an exempt beneficial owner under relevant U.S. Treasury Regulations.

r) The term "**Nonparticipating Financial Institution**" means a nonparticipating FFI, as that term is defined in relevant U.S. Treasury Regulations, but does not include a Slovenian Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution treated as a Nonparticipating Financial Institution pursuant to subparagraph 2(b) of Article 5 of this Agreement or the corresponding provision in an agreement between the United States and a Partner Jurisdiction.

s) The term "**Financial Account**" means an account maintained by a Financial Institution, and includes:

(1) in the case of an Entity that is a Financial Institution solely because it is an Investment Entity, any equity or debt interest (other than interests that are regularly traded on an established securities market) in the Financial Institution;

(1) trgovanje z instrumenti denarnega trga (čeki, menice, potrdilo o vlogi, izvedeni finančni instrumenti itd.); deviznimi sredstvi; instrumenti, vezanimi na tečaj, obrestno mero in indekse; prenosljivimi vrednostnimi papirji ali blagovnimi terminkskimi pogodbami,

(2) upravljanje individualnih ali kolektivnih portfeljev ali

(3) drugo vlaganje, vodenje ali upravljanje sredstev ali denarja za druge osebe.

Ta pododstavek j) prvega odstavka se razlaga skladno s podobnimi izrazi, uporabljenimi pri opredelitvi "finančne institucije" v Priporočilih Projektna skupine za finančno ukrepanje.

k) Izraz "**določena zavarovalna družba**" pomeni kateri koli subjekt, ki je zavarovalna družba (ali holdinška družba zavarovalne družbe), ki izda zavarovalno pogodbo z odkupno vrednostjo ali pogodbo rentnega zavarovanja ali je obvezana opravljati plačila v zvezi z njo.

l) Izraz "**finančna institucija Slovenije**" pomeni (i) katero koli finančno institucijo rezidentko Slovenije, ne pa podružnice take finančne institucije, ki je zunaj Slovenije, in (ii) katero koli podružnico finančne institucije nerezidentke Slovenije, če je taka podružnica v Sloveniji.

m) Izraz "**finančna institucija partnerske jurisdikcije**" pomeni (i) katero koli finančno institucijo, ustanovljeno v partnerski jurisdikciji, ne pa podružnice take finančne institucije, ki je zunaj partnerske jurisdikcije, in (ii) katero koli podružnico finančne institucije, ki ni ustanovljena v partnerski jurisdikciji, če je taka podružnica v partnerski jurisdikciji.

n) Izraz "**poročevalska finančna institucija**" pomeni poročevalsko finančno institucijo Slovenije ali poročevalsko finančno institucijo ZDA, odvisno od sobesedila.

o) Izraz "**poročevalska finančna institucija Slovenije**" pomeni katero koli finančno institucijo Slovenije, ki ni neporočevalska finančna institucija Slovenije.

p) Izraz "**poročevalska finančna institucija ZDA**" pomeni (i) katero koli finančno institucijo, ki je rezidentka Združenih držav, ne pa podružnice take finančne institucije, ki je zunaj Združenih držav, in (ii) katero koli podružnico finančne institucije nerezidentke Združenih držav, če je taka podružnica v Združenih državah, pod pogojem, da finančna institucija ali podružnica nadzoruje, prejema ali ima v skrbništvu dohodek, v zvezi s katerim se zahteva izmenjava informacij po pododstavku b) drugega odstavka 2. člena tega sporazuma.

q) Izraz "**neporočevalska finančna institucija Slovenije**" pomeni finančno institucijo Slovenije ali drug subjekt rezident Slovenije, ki je v prilogi II opisan kot neporočevalska finančna institucija Slovenije ali ki se sicer po ustreznih predpisih finančnega ministrstva ZDA šteje za tujo finančno institucijo (TFI), domnevno skladno s FATCA, ali oproščenega upravičenega lastnika.

r) Izraz "**nesodelujoča finančna institucija**" pomeni tujo nesodelujočo TFI, kakor je ta izraz določen v ustreznih predpisih finančnega ministrstva ZDA, vendar ne vključuje finančne institucije Slovenije ali druge finančne institucije partnerske jurisdikcije razen finančne institucije, ki se obravnava kot nesodelujoča finančna institucija v skladu s pododstavkom b) drugega odstavka 5. člena tega sporazuma ali ustrezno določbo v sporazumu med Združenimi državami in partnersko jurisdikcijo.

s) Izraz "**finančni račun**" pomeni račun, ki ga vodi finančna institucija in vključuje:

(1) v primeru subjekta, ki je finančna institucija samo zato, ker je investicijski subjekt, kateri koli lastniški ali dolžniški delež v finančni instituciji (razen deležev, s katerimi se redno trguje na organiziranih trgih vrednostnih papirjev),

(2) in the case of a Financial Institution not described in subparagraph 1(s)(1) of this Article, any equity or debt interest in the Financial Institution (other than interests that are regularly traded on an established securities market), if (i) the value of the debt or equity interest is determined, directly or indirectly, primarily by reference to assets that give rise to U.S. Source Withholdable Payments, and (ii) the class of interests was established with a purpose of avoiding reporting in accordance with this Agreement; and

(3) any Cash Value Insurance Contract and any Annuity Contract issued or maintained by a Financial Institution, other than a noninvestment-linked, nontransferable immediate life annuity that is issued to an individual and monetizes a pension or disability benefit provided under an account that is excluded from the definition of Financial Account in Annex II.

Notwithstanding the foregoing, the term "Financial Account" does not include any account that is excluded from the definition of Financial Account in Annex II. For purposes of this Agreement, interests are "regularly traded" if there is a meaningful volume of trading with respect to the interests on an ongoing basis, and an "established securities market" means an exchange that is officially recognized and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange. For purposes of this subparagraph 1(s), an interest in a Financial Institution is not "regularly traded" and shall be treated as a Financial Account if the holder of the interest (other than a Financial Institution acting as an intermediary) is registered on the books of such Financial Institution. The preceding sentence will not apply to interests first registered on the books of such Financial Institution prior to July 1, 2014, and with respect to interests first registered on the books of such Financial Institution on or after July 1, 2014, a Financial Institution is not required to apply the preceding sentence prior to January 1, 2016.

t) The term "**Depository Account**" includes any commercial, checking, savings, time, or thrift account, or an account that is evidenced by a certificate of deposit, thrift certificate, investment certificate, certificate of indebtedness, or other similar instrument maintained by a Financial Institution in the ordinary course of a banking or similar business. A Depository Account also includes an amount held by an insurance company pursuant to a guaranteed investment contract or similar agreement to pay or credit interest thereon.

u) The term "**Custodial Account**" means an account (other than an Insurance Contract or Annuity Contract) for the benefit of another person that holds any financial instrument or contract held for investment (including, but not limited to, a share or stock in a corporation, a note, bond, debenture, or other evidence of indebtedness, a currency or commodity transaction, a credit default swap, a swap based upon a nonfinancial index, a notional principal contract, an Insurance Contract or Annuity Contract, and any option or other derivative instrument).

v) The term "**Equity Interest**" means, in the case of a partnership that is a Financial Institution, either a capital or profits interest in the partnership. In the case of a trust that is a Financial Institution, an Equity Interest is considered to be held by any person treated as a settlor or beneficiary of all or a portion of the trust, or any other natural person exercising ultimate effective control over the trust. A Specified U.S. Person shall be treated as being a beneficiary of a foreign trust if such Specified U.S. Person has the right to receive directly or indirectly (for example, through a nominee) a mandatory distribution or may receive, directly or indirectly, a discretionary distribution from the trust.

w) The term "**Insurance Contract**" means a contract (other than an Annuity Contract) under which the issuer agrees to pay an amount upon the occurrence of a specified contingency involving mortality, morbidity, accident, liability, or property risk.

(2) v primeru finančne institucije, ki ni opisana v 1. točki pododstavka s) prvega odstavka tega člena, kateri koli lastniški ali dolžniški delež v finančni instituciji (razen deležev, s katerimi se redno trguje na organiziranem trgu vrednostnih papirjev), če (i) je vrednost dolžniškega ali lastniškega deleža neposredno ali posredno določena predvsem ob upoštevanju sredstev, ki so podlaga za plačila z odtegljajem na viru v ZDA, in (ii) je bila vrsta deležev uvedena zaradi izogitve poročanju v skladu s tem sporazumom, in

(3) katero koli zavarovalno pogodbo z odkupno vrednostjo in pogodbo rentnega zavarovanja, ki jo izda ali izvršuje finančna institucija, razen neprenosljive takojšnje vseživljenjske rente, nevezane na naložbe, ki se izda posameznikom in v denarju izraža pokojninski ali invalidski prejemek, zagotovljen v skladu z računom, ki je izključen iz opredelitve finančnega računa v prilogi II.

Ne glede na navedeno izraz "finančni račun" ne vključuje računa, ki je izključen iz opredelitve finančnega računa v prilogi II. V tem sporazumu se z deleži "redno trguje", če se z njimi stalno trguje v pomembnem obsegu, in "organizirani trg vrednostnih papirjev" pomeni borzo, ki je uradno priznana in jo nadzoruje organ države, v kateri je trg, ter ima pomembno letno vrednost delnic, s katerimi se trguje na borzi. V tem pododstavku s) prvega odstavka se z deležem v finančni instituciji ne "trguje redno" in se delež obravnava kot finančni račun, če je imetnik tega deleža (razen finančne institucije, ki deluje kot posrednik) vpisan v poslovne knjige take finančne institucije. Prejšnji stavek ne velja za deleže, ki so bili prvič vpisani v poslovne knjige take finančne institucije pred 1. julijem 2014, in glede deležev, ki so bili prvič vpisani v poslovne knjige take finančne institucije na dan 1. julija 2014 ali po njem, finančna institucija ni dolžna uporabljati prejšnjega stavka pred 1. januarjem 2016.

t) Izraz "**depozitni račun**" vključuje vsak poslovni, čekovni, varčevalni, vezani ali varčevalni pokojninski račun ali račun, ki se izkaže s potrdilom o vlogi, varčevalnim pokojninskim potrdilom, naložbenim potrdilom, potrdilom o zadolženosti ali drugim podobnim instrumentom, ki ga vodi finančna institucija pri običajnem bančnem ali podobnem poslovanju. Depozitni račun vključuje tudi znesek, ki ga ima zavarovalna družba po pogodbi o zajamčeni naložbi ali podobnem dogovoru, da bo od njega izplačevala obresti ali jih k njemu pripisovala.

u) Izraz "**skrbniški račun**" pomeni račun (razen zavarovalne pogodbe ali pogodbe rentnega zavarovanja) v korist druge osebe, na katerem je kateri koli finančni instrument ali pogodba, namenjena vlaganju (kar med drugim vključuje delež ali delnico v korporaciji, menico, obveznico, zadolžnico ali drugo dokazilo o zadolženosti, posel v zvezi z valuto ali blagom, posel zamenjave kreditnega tveganja, posel zamenjave na podlagi nefinančnega indeksa, pogodbo, vezano na navidezno glavnico, zavarovalno pogodbo ali pogodbo rentnega zavarovanja in katero koli opcijo ali drug izvedeni finančni instrument).

v) Izraz "**lastniški delež**" pomeni v primeru partnerstva, ki je finančna institucija, delež v kapitalu ali delež od dobička partnerstva. V primeru skrbniškega sklada, ki je finančna institucija, se šteje, da ima lastniški delež katera koli oseba, ki se obravnava kot ustanovitelj ali upravičenec od celote ali dela skrbniškega sklada, ali katera koli druga fizična oseba, ki opravlja končni dejanski nadzor nad skrbniškim skladom. Določena oseba Združenih držav se obravnava kot upravičenec tujega skrbniškega sklada, če ima ta določena oseba Združenih držav pravico, da od skrbniškega sklada neposredno ali posredno prejema (npr. prek pooblaščenice osebe) obvezno izplačilo ali lahko od njega neposredno ali posredno prejema diskrecijsko izplačilo.

w) Izraz "**zavarovalna pogodba**" pomeni pogodbo (razen pogodbe rentnega zavarovanja), v skladu s katero izdajatelj soglašaja, da bo izplačal znesek ob pojavu določenega nepredvidljivega dogodka, ki vključuje smrt, bolezen, nesrečo, odgovornost ali premoženjsko tveganje.

x) The term “**Annuity Contract**” means a contract under which the issuer agrees to make payments for a period of time determined in whole or in part by reference to the life expectancy of one or more individuals. The term also includes a contract that is considered to be an Annuity Contract in accordance with the law, regulation, or practice of the jurisdiction in which the contract was issued, and under which the issuer agrees to make payments for a term of years.

y) The term “**Cash Value Insurance Contract**” means an Insurance Contract (other than an indemnity reinsurance contract between two insurance companies) that has a Cash Value greater than \$50,000.

z) The term “**Cash Value**” means the greater of (i) the amount that the policyholder is entitled to receive upon surrender or termination of the contract (determined without reduction for any surrender charge or policy loan), and (ii) the amount the policyholder can borrow under or with regard to the contract. Notwithstanding the foregoing, the term “Cash Value” does not include an amount payable under an Insurance Contract as:

(1) a personal injury or sickness benefit or other benefit providing indemnification of an economic loss incurred upon the occurrence of the event insured against;

(2) a refund to the policyholder of a previously paid premium under an Insurance Contract (other than under a life insurance contract) due to policy cancellation or termination, decrease in risk exposure during the effective period of the Insurance Contract, or arising from a redetermination of the premium due to correction of posting or other similar error; or

(3) a policyholder dividend based upon the underwriting experience of the contract or group involved.

aa) The term “**Reportable Account**” means a U.S. Reportable Account or a Slovenian Reportable Account, as the context requires.

bb) The term “**Slovenian Reportable Account**” means a Financial Account maintained by a Reporting U.S. Financial Institution if: (i) in the case of a Depository Account, the account is held by an individual resident in Slovenia and more than \$10 of interest is paid to such account in any given calendar year; or (ii) in the case of a Financial Account other than a Depository Account, the Account Holder is a resident of Slovenia, including an Entity that certifies that it is resident in Slovenia for tax purposes, with respect to which U.S. source income that is subject to reporting under chapter 3 of subtitle A or chapter 61 of subtitle F of the U.S. Internal Revenue Code is paid or credited.

cc) The term “**U.S. Reportable Account**” means a Financial Account maintained by a Reporting Slovenian Financial Institution and held by one or more Specified U.S. Persons or by a Non-U.S. Entity with one or more Controlling Persons that is a Specified U.S. Person. Notwithstanding the foregoing, an account shall not be treated as a U.S. Reportable Account if such account is not identified as a U.S. Reportable Account after application of the due diligence procedures in Annex I.

dd) The term “**Account Holder**” means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this Agreement, and such other person is treated as holding the account. For purposes of the immediately preceding sentence, the term “Financial Institution” does not include a Financial Institution organized or incorporated in a U.S. Territory. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

x) Izraz “**pogodba rentnega zavarovanja**” pomeni pogodbo, v skladu s katero izdajatelj soglaša, da bo opravljal izplačila v časovnem obdobju, ki se v celoti ali delno določi glede na pričakovano življenjsko dobo enega ali več posameznikov. Izraz vključuje tudi pogodbo, ki se šteje za pogodbo rentnega zavarovanja v skladu z zakoni, predpisi ali prakso jurisdikcije, v kateri je bila pogodba izdana, in v skladu s katero izdajatelj soglaša, da bo opravljal izplačila v obdobju več let.

y) Izraz “**zavarovalna pogodba z odkupno vrednostjo**” pomeni zavarovalno pogodbo (razen škodne pozavarovalne pogodbe med zavarovalnima družbama) z odkupno vrednostjo nad 50.000 USD.

z) Izraz “**odkupna vrednost**” pomeni večjega od zneskov: (i) zneska, do prejema katerega je imetnik police upravičen ob odkupu ali prenehanju pogodbe (določi se brez zmanjšanja za izstopne stroške ali posojilo na polico), in (ii) zneska, ki si ga imetnik police lahko izposodi po pogodbi ali v zvezi z njo. Ne glede na navedeno izraz “odkupna vrednost” ne vključuje zneska, izplačljivega po zavarovalni pogodbi kot:

(1) prejemek zaradi telesne poškodbe ali bolezni ali drug prejemek, ki je nadomestilo za ekonomsko izgubo, nastalo ob zavarovalnem dogodku,

(2) povračilo predhodno plačane premije imetniku police po zavarovalni pogodbi (razen po pogodbi o življenjskem zavarovanju) zaradi odpovedi ali prenehanja police, zmanjšanja izpostavljenosti tveganju med veljavnostjo zavarovalne pogodbe ali na podlagi ponovne določitve premije zaradi popravka pri knjiženju ali druge podobne napake ali

(3) dividenda imetnika police, ki temelji na izkušnjah prevzemanja tveganja v zvezi s pogodbo ali skupino.

aa) Izraz “**račun, o katerem se poroča**” pomeni račun ZDA, o katerem se poroča, ali račun Slovenije, o katerem se poroča, odvisno od sobesedila.

bb) Izraz “**račun Slovenije, o katerem se poroča**” pomeni finančni račun, ki ga vodi poročevalska finančna institucija ZDA, če je: (i) v primeru depozitnega računa imetnik računa posameznik rezident Slovenije in se na ta račun izplača več kakor 10 USD obresti v katerem koli koledarskem letu ali (ii) v primeru finančnega računa razen depozitnega računa imetnik računa rezident Slovenije, vključno s subjektom, ki potrdi, da je rezident Slovenije za davčne namene, v zvezi s katerim je dohodek z virom v ZDA, o katerem se poroča v skladu s poglavjem 3 podnaslova A ali poglavjem 61 podnaslova F Zakonika o notranjih prihodkih ZDA, izplačan ali pripisan v dobro.

cc) Izraz “**račun ZDA, o katerem se poroča**” pomeni finančni račun, ki ga vodi poročevalska finančna institucija Slovenije in katerega imetnik je ena ali več določenih oseb ZDA ali subjekt, ki ni subjekt ZDA, z eno ali več obvladujočimi osebami, ki so določene osebe ZDA. Ne glede na navedeno se račun ne obravnava kot račun ZDA, o katerem se poroča, če tak račun po izvedbi postopkov dolžne skrbnosti iz priloge I ni identificiran kot račun ZDA, o katerem se poroča.

dd) Izraz “**imetnik računa**” pomeni osebo, ki je navedena ali identificirana kot imetnik finančnega računa pri finančni instituciji, ki vodi račun. Oseba, ki ni finančna institucija in ima finančni račun v korist ali za račun druge osebe kot zastopnik, skrbnik, pooblaščenec, podpisnik, svetovalec pri naložbah ali posrednik, se po tem sporazumu ne obravnava, kot da ima račun, taka druga oseba pa se obravnava, kot da ima račun. Izraz “finančna institucija” iz prejšnjega stavka ne vključuje finančne institucije, ki je organizirana ali ustanovljena na odvisnem ozemlju ZDA. V primeru zavarovalne pogodbe z odkupno vrednostjo ali pogodbe rentnega zavarovanja je imetnik računa katera koli oseba, ki ima pravico pridobiti odkupno vrednost ali spremeniti upravičenca pogodbe. Če nobena oseba ne more pridobiti odkupne vrednosti ali spremeniti upravičenca, je imetnik računa katera koli oseba, v pogodbi imenovana kot lastnik, in vsaka oseba s pridobljeno pravico do izplačila po določenih pogodbe. Ob dospelosti zavarovalne pogodbe z odkupno vrednostjo ali pogodbe rentnega zavarovanja se vsaka oseba, upravičena do izplačila po pogodbi, obravnava kot imetnik računa.

ee) The term **“U.S. Person”** means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. This subparagraph 1(ee) shall be interpreted in accordance with the U.S. Internal Revenue Code.

ff) The term **“Specified U.S. Person”** means a U.S. Person, other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (Section 80a-64 of Subchapter I of Chapter 2D of Title 15 of the United States Code); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

gg) The term **“Entity”** means a legal person or a legal arrangement such as a trust.

hh) The term **“Non-U.S. Entity”** means an Entity that is not a U.S. Person.

ii) The term **“U.S. Source Withholdable Payment”** means any payment of interest (including any original issue discount), dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, and other fixed or determinable annual or periodical gains, profits, and income, if such payment is from sources within the United States. Notwithstanding the foregoing, a U.S. Source Withholdable Payment does not include any payment that is not treated as a withholdable payment in relevant U.S. Treasury Regulations.

jj) An Entity is a **“Related Entity”** of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 percent of the vote or value in an Entity. Notwithstanding the foregoing, Slovenia may treat an Entity as not a Related Entity of another Entity if the two Entities are not members of the same expanded affiliated group as defined in section 1471(e)(2) of the U.S. Internal Revenue Code.

kk) The term **“U.S. TIN”** means a U.S. federal taxpayer identifying number.

ee) Izraz **“oseba ZDA”** pomeni državljan ali posameznika rezidenta ZDA, partnerstvo ali korporacijo, organizirano v ZDA ali v skladu z zakonodajo Združenih držav ali katere od njihovih držav, skrbniški sklad, če (i) bi bilo po veljavni zakonodaji za odločbe ali sodbe, ki se večinoma nanašajo na vsa vprašanja o upravljanju skrbniškega sklada, pristojno sodišče v Združenih državah in (ii) je za nadzor nad vsemi bistvenimi odločitvami skrbniškega sklada ali zapuščino pokojnika, ki je bil državljan ali rezident Združenih držav, pristojna ena ali več oseb ZDA. Ta pododstavek ee) prvega odstavka je treba razlagati v skladu z Zakonikom o notranjih prihodkih ZDA.

ff) Izraz **“določena oseba ZDA”** pomeni osebo ZDA razen: (i) korporacije, s katere delnicami se redno trguje na enem ali več organiziranih trgih vrednostnih papirjev; (ii) katere koli korporacije, ki je članica iste razširjene povezane skupine, opredeljene v oddelku 1471(e)(2) Zakonika o notranjih prihodkih ZDA, kot korporacija iz določbe (i); (iii) Združenih držav ali katerih koli njihovih agencij ali javnih organov v njihovi celotni lasti; (iv) katere koli države Združenih držav, katerega koli odvisnega ozemlja ZDA, katere koli njune politične enote oziroma agencije ali javnih organov, ki so v celotni lasti ene ali več od navedenih; (v) katere koli organizacije, oproščene plačila davka v skladu z oddelkom 501(a) Zakonika o notranjih prihodkih ZDA, ali individualnega pokojninskega načrta, opredeljenega v oddelku 7701(a)(37) Zakonika o notranjih prihodkih ZDA; (vi) katere koli banke, opredeljene v oddelku 581 Zakonika o notranjih prihodkih ZDA; (vii) katerega koli nepremičninskega investicijskega skrbniškega sklada, opredeljenega v oddelku 856 Zakonika o notranjih prihodkih ZDA; (viii) katere koli s predpisi urejene investicijske družbe, opredeljene v oddelku 851 Zakonika o notranjih prihodkih ZDA, ali katerega koli subjekta, registriranega pri Komisiji za trg vrednostnih papirjev ZDA v skladu z Zakonom o investicijskih družbah iz 1940 (oddelek 80a-64 podpoglavja I poglavja 2D naslova 15 Kodeksa Združenih držav); (ix) katerega koli splošnega skrbniškega sklada, opredeljenega v oddelku 584(a) Zakonika o notranjih prihodkih ZDA; (x) katerega koli skrbniškega sklada, ki je oproščen plačila davka po oddelku 664(c) Zakonika o notranjih prihodkih ZDA ali je opisan v oddelku 4947(a)(1) Zakonika o notranjih prihodkih ZDA; (xi) trgovca z vrednostnimi papirji, blagom ali izvedenimi finančnimi instrumenti (vključno s pogodbami, vezanimi na navidezno glavnico, standardiziranimi in nestandardiziranimi terminskimi pogodbami ter opcijami), ki je kot tak registriran po zakonodaji Združenih držav ali katere od držav; (xii) borznega posrednika, opredeljenega v oddelku 6054(c) Zakonika o notranjih prihodkih ZDA, ali (xiii) katerega koli davčno oproščenega skrbniškega sklada po načrtu, ki je opisan v oddelku 403(b) ali 457(g) Zakonika o notranjih prihodkih ZDA.

gg) Izraz **“subjekt”** pomeni pravno osebo ali pravni dogovor, kakor je skrbniški sklad.

hh) Izraz **“subjekt, ki ni subjekt ZDA”** pomeni subjekt, ki ni oseba ZDA.

ii) Izraz **“plačilo z odtegljajem na viru v ZDA”** pomeni plačilo obresti (vključno s popustom pri prvi prodaji), dividend, najemnin, plač, mezd, premij, rent, nadomestil, prejemkov, nagrad in drugih fiksnih ali določljivih letnih ali periodičnih zaslužkov, dobička in dohodka, če ima tako plačilo vir v Združenih državah. Ne glede na navedeno plačilo z odtegljajem na viru v ZDA ne vključuje nobenega plačila, ki se v ustreznih predpisih finančnega ministrstva ZDA ne obravnava kot plačilo z odtegljajem.

jj) Subjekt je **“povezani subjekt”** z drugim subjektom, če en subjekt nadzoruje drugega ali če sta oba pod skupnim nadzorom. Pri tem nadzor vključuje neposredno ali posredno lastništvo več kot 50 odstotkov glasov ali vrednosti subjekta. Ne glede na navedeno lahko Slovenija obravnava subjekt kot subjekt, ki ni povezan z drugim subjektom, če oba subjekta nista člana iste razširjene povezane skupine, opredeljene v oddelku 1471(e)(2) Zakonika o notranjih prihodkih ZDA.

kk) Izraz **“IŠD ZDA”** pomeni zvezno identifikacijsko številko davkoplačevalca v ZDA.

ll) The term “**Slovenian TIN**” means a Slovenian taxpayer identifying number.

mm) The term “**Controlling Persons**” means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

2. Any term not otherwise defined in this Agreement shall, unless the context otherwise requires or the Competent Authorities agree to a common meaning (as permitted by domestic law), have the meaning that it has at that time under the law of the Party applying this Agreement, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

Article 2

Obligations to Obtain and Exchange Information with Respect to Reportable Accounts

1. Subject to the provisions of Article 3 of this Agreement, each Party shall obtain the information specified in paragraph 2 of this Article with respect to all Reportable Accounts and shall annually exchange this information with the other Party on an automatic basis pursuant to the provisions of Article 26 of the Convention.

2. The information to be obtained and exchanged is:

a) In the case of Slovenia with respect to each U.S. Reportable Account of each Reporting Slovenian Financial Institution:

(1) the name, address, and U.S. TIN of each Specified U.S. Person that is an Account Holder of such account and, in the case of a Non-U.S. Entity that, after application of the due diligence procedures set forth in Annex I, is identified as having one or more Controlling Persons that is a Specified U.S. Person, the name, address, and U.S. TIN (if any) of such entity and each such Specified U.S. Person;

(2) the account number (or functional equivalent in the absence of an account number);

(3) the name and identifying number of the Reporting Slovenian Financial Institution;

(4) the account balance or value (including, in the case of a Cash Value Insurance Contract or Annuity Contract, the Cash Value or surrender value) as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year, immediately before closure;

(5) in the case of any Custodial Account:

(A) the total gross amount of interest, the total gross amount of dividends, and the total gross amount of other income generated with respect to the assets held in the account, in each case paid or credited to the account (or with respect to the account) during the calendar year or other appropriate reporting period; and

(B) the total gross proceeds from the sale or redemption of property paid or credited to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Slovenian Financial Institution acted as a custodian, broker, nominee, or otherwise as an agent for the Account Holder;

(6) in the case of any Depository Account, the total gross amount of interest paid or credited to the account during the calendar year or other appropriate reporting period; and

ll) Izraz “**IŠD Slovenije**” pomeni identifikacijsko številko davkoplačevalca v Sloveniji.

mm) Izraz “**obvladujoče osebe**” pomeni fizične osebe, ki opravljajo nadzor nad subjektom. V primeru skrbniškega sklada ta izraz pomeni ustanovitelja, skrbnike, nadzornika (če obstaja), upravičence ali razred upravičencev in vsako drugo fizično osebo, ki opravlja končni dejanski nadzor nad skrbniškim skladom, v primeru pravnega dogovora, ki ni skrbniški sklad, pa osebe z enakovrednimi ali podobnimi položaji. Izraz “obvladujoče osebe” se razlaga skladno s Priporočili Projektne skupine za finančno ukrepanje.

2. Kateri koli izraz, ki v tem sporazumu ni drugače opredeljen, ima, razen če sobesedilo ne zahteva drugače ali se pristojna organa ne dogovorita za skupni pomen (kakor ga dovoljuje notranje pravo), pomen, ki ga ima takrat po pravu pogodbenice, ki izvaja ta sporazum, pri čemer pomen po veljavni davčni zakonodaji te pogodbenice prevlada nad pomenom izraza po drugi zakonodaji te pogodbenice.

2. člen

Obveznost pridobivanja in izmenjave informacij v zvezi z računi, o katerih se poroča

1. V skladu z določbami 3. člena tega sporazuma vsaka pogodbenica pridobiva informacije iz drugega odstavka tega člena v zvezi z vsemi računi, o katerih se poroča, in jih enkrat letno avtomatično izmenjuje z drugo pogodbenico v skladu z določbami 26. člena konvencije.

2. Informacije, ki se pridobivajo in izmenjujejo, so:

a) v primeru Slovenije v zvezi z vsakim računom ZDA, o katerem se poroča, pri vsaki poročevalski finančni instituciji Slovenije:

(1) ime, naslov in IŠD ZDA vsake določene osebe ZDA, ki je imetnik takega računa, in v primeru subjekta, ki ni subjekt ZDA, za katerega se po postopkih dolžne skrbnosti, navedenih v prilogi I, opredeli, da ima eno ali več obvladujočih oseb, ki so določene osebe ZDA, ime, naslov in IŠD ZDA (če obstaja) takega subjekta in vsake take določene osebe ZDA,

(2) številka računa (ali ustrezna oznaka, če ni številke računa),

(3) ime in identifikacijska številka poročevalske finančne institucije Slovenije,

(4) stanje na računu ali vrednost računa (vključno z odkupno vrednostjo ali vrednostjo ob odstopu v primeru zavarovalne pogodbe z odkupno vrednostjo ali pogodbe rentnega zavarovanja) ob koncu posameznega koledarskega leta ali drugega ustreznega poročevalnega obdobja, ali če je bil račun med takim letom zaprt, neposredno pred zaprtjem računa,

(5) v primeru kakršnega koli skrbniškega računa:

(A) skupni bruto znesek obresti, skupni bruto znesek dividend in skupni bruto znesek drugih dohodkov, ustvarjenih v zvezi s sredstvi na računu, ki se v vsakem od primerov vplačajo ali pripišejo na račun (ali v zvezi z računom) med koledarskim letom ali drugim ustreznim poročevalnim obdobjem, in

(B) skupni bruto iztržek od prodaje ali odkupa premoženja, ki se vplača ali pripiše na račun med koledarskim letom ali drugim ustreznim poročevalnim obdobjem, v zvezi s katerim je poročevalska finančna institucija Slovenije delovala kot skrbnik, borzni posrednik, pooblaščenec ali kako drugače kot zastopnik imetnika računa,

(6) v primeru depozitnega računa skupni bruto znesek obresti, vplačanih ali pripisanih na račun med koledarskim letom ali drugim ustreznim poročevalnim obdobjem, in

(7) in the case of any account not described in subparagraph 2(a)(5) or 2(a)(6) of this Article, the total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Slovenian Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period.

b) In the case of the United States, with respect to each Slovenian Reportable Account of each Reporting U.S. Financial Institution:

(1) the name, address, and Slovenian TIN of any person that is a resident of Slovenia and is an Account Holder of the account;

(2) the account number (or the functional equivalent in the absence of an account number);

(3) the name and identifying number of the Reporting U.S. Financial Institution;

(4) the gross amount of interest paid on a Depository Account;

(5) the gross amount of U.S. source dividends paid or credited to the account; and

(6) the gross amount of other U.S. source income paid or credited to the account, to the extent subject to reporting under chapter 3 of subtitle A or chapter 61 of subtitle F of the U.S. Internal Revenue Code.

Article 3

Time and Manner of Exchange of Information

1. For purposes of the exchange obligation in Article 2 of this Agreement, the amount and characterization of payments made with respect to a U.S. Reportable Account may be determined in accordance with the principles of the tax laws of Slovenia, and the amount and characterization of payments made with respect to a Slovenian Reportable Account may be determined in accordance with principles of U.S. federal income tax law.

2. For purposes of the exchange obligation in Article 2 of this Agreement, the information exchanged shall identify the currency in which each relevant amount is denominated.

3. With respect to paragraph 2 of Article 2 of this Agreement, information is to be obtained and exchanged with respect to 2014 and all subsequent years, except that:

a) In the case of Slovenia:

(1) the information to be obtained and exchanged with respect to 2014 is only the information described in subparagraphs 2(a)(1) through 2(a)(4) of Article 2 of this Agreement;

(2) the information to be obtained and exchanged with respect to 2015 is the information described in subparagraphs 2(a)(1) through 2(a)(7) of Article 2 of this Agreement, except for gross proceeds described in subparagraph 2(a)(5)(B) of Article 2 of this Agreement; and

(3) the information to be obtained and exchanged with respect to 2016 and subsequent years is the information described in subparagraphs 2(a)(1) through 2(a)(7) of Article 2 of this Agreement;

b) In the case of the United States, the information to be obtained and exchanged with respect to 2014 and subsequent years is all of the information identified in subparagraph 2(b) of Article 2 of this Agreement.

4. Notwithstanding paragraph 3 of this Article, with respect to each Reportable Account that is maintained by a Reporting Financial Institution as of June 30, 2014, and subject to paragraph 4 of Article 6 of this Agreement, the Parties are not required to obtain and include in the exchanged information the Slovenian TIN or the U.S. TIN, as applicable, of any relevant person if such taxpayer identifying number is not in the records of the Reporting Financial Institution. In such a case, the Parties shall obtain and include in the exchanged information the date of birth of the relevant person, if the Reporting Financial Institution has such date of birth in its records.

(7) v primeru računov, ki niso opisani v 5. ali 6. točki pododstavka a) drugega odstavka tega člena, skupni bruto znesek, plačan ali pripisan imetniku računa v zvezi z računom med koledarskim letom ali drugim ustreznim poročevalnim obdobjem, v zvezi s katerim je poročevalska finančna institucija Slovenije dolжник, vključno s skupnim zneskom vseh plačil v zvezi z odkupom, opravljenih imetniku računa med koledarskim letom ali drugim ustreznim poročevalnim obdobjem;

b) v primeru Združenih držav v zvezi z vsakim računom Slovenije, o katerem se poroča, pri vsaki poročevalski finančni instituciji ZDA:

(1) ime, naslov in IŠD Slovenije katere koli osebe, ki je rezident Slovenije in imetnik računa,

(2) številka računa (ali ustrežna oznaka, če ni številke računa),

(3) ime in identifikacijska številka poročevalske finančne institucije ZDA,

(4) bruto znesek obresti, vplačanih na depozitni račun,

(5) bruto znesek dividend z virom v ZDA, vplačanih ali pripisanih na račun, in

(6) bruto znesek drugih dohodkov z virom v ZDA, vplačanih ali pripisanih na račun, če je treba po poglavju 3 podnaslova A ali poglavjem 61 podnaslova F Zakonika o notranjih prihodkih ZDA o njih poročati.

3. člen

Čas in način izmenjave informacij

1. Pri obvezni izmenjavi iz 2. člena tega sporazuma se lahko znesek in opredelitev plačil, opravljenih v zvezi z računom ZDA, o katerem se poroča, določata v skladu z načeli davčne zakonodaje Slovenije, znesek in opredelitev plačil, opravljenih v zvezi z računom Slovenije, o katerem se poroča, pa v skladu z načeli zveznega davčnega prava ZDA glede davka na dohodek.

2. Pri obvezni izmenjavi iz 2. člena tega sporazuma se v izmenjanih informacijah navede valuta, v kateri je izražen vsak posamezen znesek.

3. Za leto 2014 in vsa naslednja leta se pridobivajo in izmenjavajo informacije iz drugega odstavku 2. člena tega sporazuma, s tem da so:

a) v primeru Slovenije:

(1) informacije, ki se pridobijo in izmenjajo za leto 2014, samo informacije iz 1. do 4. točke pododstavka a) drugega odstavka 2. člena tega sporazuma,

(2) informacije, ki se pridobijo in izmenjajo za leto 2015, informacije iz 1. do 7. točke pododstavka a) drugega odstavka 2. člena tega sporazuma razen bruto iztržka iz podtočke B) 5. točke pododstavka a) drugega odstavka 2. člena tega sporazuma in

(3) informacije, ki se pridobijo in izmenjajo za leto 2016 in naslednja leta, informacije iz 1. do 7. točke pododstavka a) drugega odstavka 2. člena tega sporazuma;

b) v primeru Združenih držav informacije, ki se pridobijo in izmenjajo za leto 2014 in naslednja leta, vse informacije iz pododstavka b) drugega odstavka 2. člena tega sporazuma.

4. Ne glede na tretji odstavek tega člena pogodbenicama v zvezi z vsakim računom, o katerem se poroča in ga vodi poročevalska finančna institucija Slovenije na dan 30. junija 2014, in v skladu s četrnim odstavkom 6. člena tega sporazuma ni treba pridobiti in v izmenjane informacije vključiti IŠD Slovenije oziroma IŠD ZDA posamezne osebe, če te identifikacijske številke davkoplačevalca ni v evidencah poročevalske finančne institucije. V takem primeru pogodbenici pridobita in v izmenjane informacije vključita datum rojstva te osebe, če ima poročevalska finančna institucija ta datum v svojih evidencah.

5. Subject to paragraphs 3 and 4 of this Article, the information described in Article 2 of this Agreement shall be exchanged within nine months after the end of the calendar year to which the information relates.

6. The Competent Authorities of Slovenia and the United States shall enter into an agreement or arrangement under the mutual agreement procedure provided for in Article 25 of the Convention, which shall:

- a) establish the procedures for the automatic exchange obligations described in Article 2 of this Agreement;
- b) prescribe rules and procedures as may be necessary to implement Article 5 of this Agreement; and
- c) establish as necessary procedures for the exchange of the information reported under subparagraph 1(b) of Article 4 of this Agreement.

7. All information exchanged shall be subject to the confidentiality and other protections provided for in the Convention, including the provisions limiting the use of the information exchanged.

8. Following entry into force of this Agreement, each Competent Authority shall provide written notification to the other Competent Authority when it is satisfied that the jurisdiction of the other Competent Authority has in place (i) appropriate safeguards to ensure that the information received pursuant to this Agreement shall remain confidential and be used solely for tax purposes, and (ii) the infrastructure for an effective exchange relationship (including established processes for ensuring timely, accurate, and confidential information exchanges, effective and reliable communications, and demonstrated capabilities to promptly resolve questions and concerns about exchanges or requests for exchanges and to administer the provisions of Article 5 of this Agreement). The Competent Authorities shall endeavor in good faith to meet, prior to September 2015, to establish that each jurisdiction has such safeguards and infrastructure in place.

9. The obligations of the Parties to obtain and exchange information under Article 2 of this Agreement shall take effect on the date of the later of the written notifications described in paragraph 8 of this Article. Notwithstanding the foregoing, if the Slovenian Competent Authority is satisfied that the United States has the safeguards and infrastructure described in paragraph 8 of this Article in place, but additional time is necessary for the U.S. Competent Authority to establish that Slovenia has such safeguards and infrastructure in place, the obligation of Slovenia to obtain and exchange information under Article 2 of this Agreement shall take effect on the date of the written notification provided by the Slovenian Competent Authority to the U.S. Competent Authority pursuant to paragraph 8 of this Article.

10. This Agreement shall terminate on September 30, 2015, if Article 2 of this Agreement is not in effect for either Party pursuant to paragraph 9 of this Article by that date.

Article 4

Application of FATCA to Slovenian Financial Institutions

1. **Treatment of Reporting Slovenian Financial Institutions.** Each Reporting Slovenian Financial Institution shall be treated as complying with, and not subject to withholding under, section 1471 of the U.S. Internal Revenue Code if Slovenia complies with its obligations under Articles 2 and 3 of this Agreement with respect to such Reporting Slovenian Financial Institution, and the Reporting Slovenian Financial Institution:

- a) identifies U.S. Reportable Accounts and reports annually to the Slovenian Competent Authority the information required to be reported in subparagraph 2(a) of Article 2 of this Agreement in the time and manner described in Article 3 of this Agreement;

5. V skladu s tretjim in četrtem odstavkom tega člena se informacije iz 2. člena tega sporazuma izmenjajo v devetih mesecih po izteku koledarskega leta, na katero se nanašajo.

6. Pristojna organa Slovenije in Združenih držav skleneta dogovor ali določita ureditev po postopku skupnega dogovora, določenem v 25. členu konvencije, s katerim se:

- a) določijo postopki glede obveznosti avtomatične izmenjave iz 2. člena tega sporazuma,
- b) predpišejo morebitno potrebna pravila in postopki za izvajanje 5. člena tega sporazuma in
- c) po potrebi določijo postopki za izmenjavo informacij, o katerih se poroča po pododstavku b) prvega odstavka 4. člena tega sporazuma.

7. Za vse izmenjane informacije veljajo zaupnost in druga varovanja, ki jih določa konvencija, vključno z določbami, ki omejujejo uporabo izmenjanih informacij.

8. Po začetku veljavnosti tega sporazuma vsak pristojni organ pošlje drugemu pristojnemu organu pisno uradno obvestilo, ko je prepričan, da ima jurisdikcija drugega pristojnega organa vzpostavljeno (i) primerno zaščito, ki zagotavlja, da po tem sporazumu prejete informacije ostanejo zaupne in se uporabljajo samo za davčne namene, in (ii) infrastrukturo za učinkovito izmenjavo (vključno z vzpostavljenimi postopki za zagotavljanje pravočasne, točne in zaupne izmenjave informacij, učinkovitega in zanesljivega sporočanja ter z izkazanimi zmoglostmi za sprotno reševanje vprašanj in težav glede izmenjave ali zahtev za izmenjavo ter za izvajanje določb 5. člena tega sporazuma). Pristojna organa si bosta v dobri veri prizadevala sestati se pred septembrom 2015, da bi ugotovila, ali imata obe jurisdikciji vzpostavljeno take zaščito in infrastrukturo.

9. Obveznosti pogodbenic, da pridobivajo in izmenjavajo informacije po 2. členu tega sporazuma, začnejo učinkovati na dan zadnjega od pisnih uradnih obvestil iz osmega odstavka tega člena. Ne glede na navedeno, če je slovenski pristojni organ prepričan, da imajo Združene države vzpostavljeno zaščito in infrastrukturo iz osmega odstavka tega člena, vendar pristojni organ Združenih držav potrebuje dodatni čas za ugotovitev, ali ima Slovenija vzpostavljeno tako zaščito in infrastrukturo, pa začne obveznost Slovenije, da pridobiva in izmenjava informacije po 2. členu tega sporazuma, učinkovati na dan pisnega uradnega obvestila pristojnega organa Slovenije pristojnemu organu Združenih držav, poslanega po osmem odstavku tega člena.

10. Ta sporazum preneha veljati 30. septembra 2015, če do takrat 2. člena tega sporazuma skladno z devetimi odstavki tega člena ne začne uporabljati nobena od pogodbenic.

4. člen

Uporaba FATCA za finančne institucije Slovenije

1. **Obravnavanje poročevalskih finančnih institucij Slovenije.** Vsaka poročevalska finančna institucija Slovenije se obravnava, kakor da izpolnjuje pogoje po oddelku 1471 Zakonika o notranjih prihodkih ZDA, in zanjo po tem oddelku odtegljaji od plačil ne veljajo, če Slovenija izpolnjuje obveznosti iz 2. in 3. člena tega sporazuma glede take poročevalske finančne institucije Slovenije in če poročevalska finančna institucija Slovenije:

- a) identificira račune ZDA, o katerih se poroča, in pristojnemu organu Slovenije letno sporoča informacije, za katere se zahteva poročanje v pododstavku a) drugega odstavka 2. člena tega sporazuma, v roku in na način iz 3. člena tega sporazuma,

b) for each of 2015 and 2016, reports annually to the Slovenian Competent Authority the name of each Nonparticipating Financial Institution to which it has made payments and the aggregate amount of such payments;

c) complies with the applicable registration requirements on the IRS FATCA registration website;

d) to the extent that a Reporting Slovenian Financial Institution is (i) acting as a qualified intermediary (for purposes of section 1441 of the U.S. Internal Revenue Code) that has elected to assume primary withholding responsibility under chapter 3 of subtitle A of the U.S. Internal Revenue Code, (ii) a foreign partnership that has elected to act as a withholding foreign partnership (for purposes of both sections 1441 and 1471 of the U.S. Internal Revenue Code), or (iii) a foreign trust that has elected to act as a withholding foreign trust (for purposes of both sections 1441 and 1471 of the U.S. Internal Revenue Code), withholds 30 percent of any U.S. Source Withholdable Payment to any Nonparticipating Financial Institution; and

e) in the case of a Reporting Slovenian Financial Institution that is not described in subparagraph 1(d) of this Article and that makes a payment of, or acts as an intermediary with respect to, a U.S. Source Withholdable Payment to any Nonparticipating Financial Institution, the Reporting Slovenian Financial Institution provides to any immediate payor of such U.S. Source Withholdable Payment the information required for withholding and reporting to occur with respect to such payment.

Notwithstanding the foregoing, a Reporting Slovenian Financial Institution with respect to which the conditions of this paragraph 1 are not satisfied shall not be subject to withholding under section 1471 of the U.S. Internal Revenue Code unless such Reporting Slovenian Financial Institution is treated by the IRS as a Nonparticipating Financial Institution pursuant to subparagraph 2(b) of Article 5 of this Agreement.

2. Suspension of Rules Relating to Recalcitrant Accounts. The United States shall not require a Reporting Slovenian Financial Institution to withhold tax under section 1471 or 1472 of the U.S. Internal Revenue Code with respect to an account held by a recalcitrant account holder (as defined in section 1471(d)(6) of the U.S. Internal Revenue Code), or to close such account, if the U.S. Competent Authority receives the information set forth in subparagraph 2(a) of Article 2 of this Agreement, subject to the provisions of Article 3 of this Agreement, with respect to such account.

3. Specific Treatment of Slovenian Retirement Plans. The United States shall treat as deemed-compliant FFIs or exempt beneficial owners, as appropriate, for purposes of sections 1471 and 1472 of the U.S. Internal Revenue Code, Slovenian retirement plans described in Annex II. For this purpose, a Slovenian retirement plan includes an Entity established or located in, and regulated by, Slovenia, or a predetermined contractual or legal arrangement, operated to provide pension or retirement benefits or earn income for providing such benefits under the laws of Slovenia and regulated with respect to contributions, distributions, reporting, sponsorship, and taxation.

4. Identification and Treatment of Other Deemed-Compliant FFIs and Exempt Beneficial Owners. The United States shall treat each Non-Reporting Slovenian Financial Institution as a deemed-compliant FFI or as an exempt beneficial owner, as appropriate, for purposes of section 1471 of the U.S. Internal Revenue Code.

b) za posamezni leti 2015 in 2016 pristojnemu organu Slovenije letno sporoči ime vsake nesodelujoče finančne institucije, kateri je opravila plačila, in skupni znesek takih plačil,

c) izpolnjuje veljavne zahteve glede registracije na spletni strani IRS FATCA za registracijo,

d) kadar (i) deluje kot kvalificirani posrednik (za namene oddelka 1441 Zakonika o notranjih prihodkih ZDA), ki se je odločil prevzeti osnovno odgovornost glede odtegljajev od plačil v skladu s poglavjem 3 podnaslova A Zakonika o notranjih prihodkih ZDA, (ii) je tuje partnerstvo, ki se je odločilo delovati kot tuje partnerstvo, odgovorno za odtegljaje (za namene oddelkov 1441 in 1471 Zakonika o notranjih prihodkih ZDA), ali (iii) je tuji skrbniški sklad, ki se je odločil delovati kot tuji skrbniški sklad, odgovoren za odtegljaje (za namene oddelkov 1441 in 1471 oddelka Zakonika o notranjih prihodkih ZDA), odtegne 30 odstotkov od katerega koli plačila z odtegljajem na viru v ZDA kateri koli nesodelujoči finančni instituciji, in

e) kadar ni opisana v pododstavku d) prvega odstavka tega člena in opravi plačilo z odtegljajem na viru v ZDA kateri koli nesodelujoči finančni instituciji ali deluje kot posrednik v zvezi z njim, vsakemu neposrednemu plačniku takega plačila z odtegljajem na viru v ZDA zagotovi informacije, zahtevane zaradi odtegljaja od plačila in poročanja v zvezi s takim plačilom.

Ne glede na zgoraj navedeno za poročevalsko finančno institucijo Slovenije, ki ne izpolnjuje pogojev tega prvega odstavka, ne velja odtegotvanje od plačil po oddelku 1471 Zakonika o notranjih prihodkih ZDA, razen če IRS poročevalsko finančno institucijo Slovenije obravnava kot nesodelujočo finančno institucijo po pododstavku b) drugega odstavka 5. člena tega sporazuma.

2. Opustitev pravil v zvezi z računi nesodelujočih imetnikov. Združene države od poročevalske finančne institucije Slovenije ne zahtevajo odtegnitve davka po oddelku 1471 ali 1472 Zakonika o notranjih prihodkih ZDA v zvezi z računom, ki ga ima nesodelujoči imetnik računa (kakor je opredeljen v oddelku 1471(d)(6) Zakonika o notranjih prihodkih ZDA), ali zaprtja takega računa, če pristojni organ ZDA v zvezi s takim računom prejme informacije iz pododstavka a) drugega odstavka 2. člena tega sporazuma ob upoštevanju določb 3. člena tega sporazuma.

3. Posebno obravnavanje pokojninskih načrtov Slovenije. Združene države za namene oddelkov 1471 in 1472 Zakonika o notranjih prihodkih ZDA obravnavajo pokojninske načrte Slovenije iz priloge II kot TFI, domnevno skladne s FATCA, oziroma kot oproščene upravičene lastnike. Pri tem pokojninski načrt Slovenije vključuje subjekt, ki je ustanovljen v Sloveniji ali je v njej in je urejen s slovenskimi predpisi, ali vnaprej določen pogodbeni ali pravni dogovor, ki se upravlja zaradi zagotavljanja pokojnine ali pokojninskih prejemkov ali pridobivanja dohodka za zagotavljanje takih prejemkov po zakonodaji Slovenije in v zvezi s katerim so prispevki, izplačila, poročanje, pokroviteljstvo in obdavčenje urejeni s predpisi.

4. Identificiranje in obravnavanje drugih TFI, domnevno skladnih s FATCA, in oproščenih upravičenih lastnikov. Združene države za namene oddelka 1471 Zakonika o notranjih prihodkih ZDA vsako neporočevalsko finančno institucijo Slovenije obravnavajo kot TFI, domnevno skladno s FATCA, oziroma kot oproščenega upravičenega lastnika.

5. Special Rules Regarding Related Entities and Branches That Are Nonparticipating Financial Institutions.

If a Slovenian Financial Institution, that otherwise meets the requirements described in paragraph 1 of this Article or is described in paragraph 3 or 4 of this Article, has a Related Entity or branch that operates in a jurisdiction that prevents such Related Entity or branch from fulfilling the requirements of a participating FFI or deemed-compliant FFI for purposes of section 1471 of the U.S. Internal Revenue Code or has a Related Entity or branch that is treated as a Nonparticipating Financial Institution solely due to the expiration of the transitional rule for limited FFIs and limited branches under relevant U.S. Treasury Regulations, such Slovenian Financial Institution shall continue to be in compliance with the terms of this Agreement and shall continue to be treated as a deemed-compliant FFI or exempt beneficial owner, as appropriate, for purposes of section 1471 of the U.S. Internal Revenue Code, provided that:

a) the Slovenian Financial Institution treats each such Related Entity or branch as a separate Nonparticipating Financial Institution for purposes of all the reporting and withholding requirements of this Agreement and each such Related Entity or branch identifies itself to withholding agents as a Nonparticipating Financial Institution;

b) each such Related Entity or branch identifies its U.S. accounts and reports the information with respect to those accounts as required under section 1471 of the U.S. Internal Revenue Code to the extent permitted under the relevant laws pertaining to the Related Entity or branch; and

c) such Related Entity or branch does not specifically solicit U.S. accounts held by persons that are not resident in the jurisdiction where such Related Entity or branch is located or accounts held by Nonparticipating Financial Institutions that are not established in the jurisdiction where such Related Entity or branch is located, and such Related Entity or branch is not used by the Slovenian Financial Institution or any other Related Entity to circumvent the obligations under this Agreement or under section 1471 of the U.S. Internal Revenue Code, as appropriate.

6. Coordination of Timing. Notwithstanding paragraphs 3 and 5 of Article 3 of this Agreement:

a) Slovenia shall not be obligated to obtain and exchange information with respect to a calendar year that is prior to the calendar year with respect to which similar information is required to be reported to the IRS by participating FFIs pursuant to relevant U.S. Treasury Regulations;

b) Slovenia shall not be obligated to begin exchanging information prior to the date by which participating FFIs are required to report similar information to the IRS under relevant U.S. Treasury Regulations;

c) the United States shall not be obligated to obtain and exchange information with respect to a calendar year that is prior to the first calendar year with respect to which Slovenia is required to obtain and exchange information; and

d) the United States shall not be obligated to begin exchanging information prior to the date by which Slovenia is required to begin exchanging information.

7. Coordination of Definitions with U.S. Treasury Regulations. Notwithstanding Article 1 of this Agreement and the definitions provided in the Annexes to this Agreement, in implementing this Agreement, Slovenia may use, and may permit Slovenian Financial Institutions to use, a definition in relevant U.S. Treasury Regulations in lieu of a corresponding definition in this Agreement, provided that such application would not frustrate the purposes of this Agreement.

5. Posebna pravila v zvezi s povezanimi subjekti in podružnicami, ki so nesodelujoče finančne institucije. Če ima finančna institucija Slovenije, ki izpolnjuje zahteve iz prvega odstavka tega člena ali je opisana v tretjem ali četrtem odstavku tega člena, povezani subjekt ali podružnico, ki posluje v jurisdikciji, ki takemu povezanemu subjektu ali podružnici preprečuje, da bi izpolnjeval zahteve sodelujoče TFI ali TFI, domnevno skladne s FATCA, za namene oddelka 1471 Zakonika o notranjih prihodkih ZDA, ali ima povezani subjekt ali podružnico, ki se obravnava kot nesodelujoča finančna institucija samo zaradi prenehanja prehodnega pravila za omejene TFI in omejene podružnice po ustreznih predpisih finančnega ministrstva ZDA, se taka finančna institucija Slovenije še naprej obravnava, kot da izpolnjuje pogoje tega sporazuma, in se za namene oddelka 1471 Zakonika o notranjih prihodkih ZDA še naprej obravnava kot TFI, domnevno skladna s FATCA, oziroma oproščeni upravičeni lastnik pod pogojem, da:

a) finančna institucija Slovenije vsak tak povezani subjekt ali podružnico obravnava kot ločeno nesodelujočo finančno institucijo glede vseh zahtev tega sporazuma v zvezi s poročanjem in odtegotvanjem ter da se vsak tak povezani subjekt ali podružnica izkaže zastopnikom za odtegotvanje od plačil kot nesodelujoča finančna institucija,

b) vsak tak povezani subjekt ali podružnica identificira svoje račune ZDA in sporoči informacije glede teh računov v skladu z zahtevami po oddelku 1471 Zakonika o notranjih prihodkih ZDA v obsegu, dovoljenem po ustreznih zakonodaji, ki velja za povezani subjekt ali podružnico, in

c) tak povezani subjekt ali podružnica ne skuša pridobivati zlasti računov ZDA, ki jih imajo osebe, ki niso rezidenti jurisdikcije, v kateri je tak povezani subjekt ali podružnica, ali računov, ki jih imajo nesodelujoče finančne institucije, ki niso ustanovljene v jurisdikciji, v kateri je tak povezani subjekt ali podružnica, in da finančna institucija Slovenije ali kateri koli drug povezani subjekt ne uporablja takega povezanega subjekta ali podružnice, da bi se izognil obveznostim po tem sporazumu oziroma po oddelku 1471 Zakonika o notranjih prihodkih ZDA.

6. Časovno usklajevanje. Ne glede na tretji in peti odstavek 3. člena tega sporazuma:

a) Sloveniji ni treba pridobivati in izmenjavati informacij za koledarsko leto pred koledarskim letom, za katero morajo sodelujoče TFI po ustreznih predpisih finančnega ministrstva ZDA podobne informacije sporočiti IRS,

b) Sloveniji ni treba začeti izmenjavati informacij pred datumom, do katerega morajo sodelujoče TFI podobne informacije sporočiti IRS po ustreznih predpisih finančnega ministrstva ZDA,

c) Združenim državam ni treba pridobivati in izmenjavati informacij za koledarsko leto pred prvim koledarskim letom, za katero mora Slovenija pridobiti in izmenjati informacije, in

d) Združenim državam ni treba začeti izmenjavati informacij pred datumom, do katerega mora Slovenija začeti izmenjavati informacije.

7. Usklajevanje pomena izrazov s predpisi finančnega ministrstva ZDA. Ne glede na 1. člen tega sporazuma in pomen izrazov iz prilog k temu sporazumu lahko Slovenija pri izvajanju tega sporazuma uporabi in finančnim institucijam Slovenije dovoli uporabljati izraz v pomenu, opredeljenem v ustreznih predpisih finančnega ministrstva ZDA, namesto ustreznega izraza v pomenu, opredeljenem v tem sporazumu, če taka uporaba ne bi bila v nasprotju z namenom tega sporazuma.

Article 5

Collaboration on Compliance and Enforcement

1. **Minor and Administrative Errors.** A Competent Authority shall notify the Competent Authority of the other Party when the first-mentioned Competent Authority has reason to believe that administrative errors or other minor errors may have led to incorrect or incomplete information reporting or resulted in other infringements of this Agreement. The Competent Authority of such other Party shall apply its domestic law (including applicable penalties) to obtain corrected and/or complete information or to resolve other infringements of this Agreement.

2. **Significant Non-Compliance.**

a) A Competent Authority shall notify the Competent Authority of the other Party when the first-mentioned Competent Authority has determined that there is significant non-compliance with the obligations under this Agreement with respect to a Reporting Financial Institution in the other jurisdiction. The Competent Authority of such other Party shall apply its domestic law (including applicable penalties) to address the significant non-compliance described in the notice.

b) If, in the case of a Reporting Slovenian Financial Institution, such enforcement actions do not resolve the non-compliance within a period of 18 months after notification of significant non-compliance is first provided, the United States shall treat the Reporting Slovenian Financial Institution as a Nonparticipating Financial Institution pursuant to this subparagraph 2(b).

3. **Reliance on Third Party Service Providers.** Each Party may allow Reporting Financial Institutions to use third party service providers to fulfill the obligations imposed on such Reporting Financial Institutions by a Party, as contemplated in this Agreement, but these obligations shall remain the responsibility of the Reporting Financial Institutions.

4. **Prevention of Avoidance.** The Parties shall implement as necessary requirements to prevent Financial Institutions from adopting practices intended to circumvent the reporting required under this Agreement.

Article 6

Mutual Commitment to Continue to Enhance the Effectiveness of Information Exchange and Transparency

1. **Reciprocity.** The Government of the United States acknowledges the need to achieve equivalent levels of reciprocal automatic information exchange with Slovenia. The Government of the United States is committed to further improve transparency and enhance the exchange relationship with Slovenia by pursuing the adoption of regulations and advocating and supporting relevant legislation to achieve such equivalent levels of reciprocal automatic information exchange.

2. **Treatment of Passthru Payments and Gross Proceeds.** The Parties are committed to work together, along with Partner Jurisdictions, to develop a practical and effective alternative approach to achieve the policy objectives of foreign passthru payment and gross proceeds withholding that minimizes burden.

3. **Development of Common Reporting and Exchange Model.** The Parties are committed to working with Partner Jurisdictions, the Organisation for Economic Co-operation and Development, and the European Union, on adapting the terms of this Agreement and other agreements between the United States and Partner Jurisdictions to a common model for automatic exchange of information, including the development of reporting and due diligence standards for financial institutions.

4. **Documentation of Accounts Maintained as of June 30, 2014.** With respect to Reportable Accounts maintained by a Reporting Financial Institution as of June 30, 2014:

a) The United States commits to establish, by January 1, 2017, for reporting with respect to 2017 and subsequent years, rules requiring Reporting U.S. Financial Institutions to obtain and report the Slovenian TIN of each Account Holder of a Slovenian Reportable Account as required pursuant to subparagraph 2(b)(1) of Article 2 of this Agreement; and

5. člen

Sodelovanje pri izpolnjevanju in uveljavljanju

1. **Manjše in administrativne napake.** Pristojni organ obvesti pristojni organ druge pogodbenice, kadar prvi omenjeni pristojni organ utemeljeno sklepa, da so lahko administrativne napake ali druge manjše napake privedle do nepravilnega ali nepopolnega sporočanja informacij ali povzročile druge kršitve tega sporazuma. Pristojni organ te druge pogodbenice uporabi njeno notranje pravo (vključno z veljavnimi kazenskimi določbami), da bi pridobil popravljene in/ali popolne informacije ali da bi odpravil druge kršitve tega sporazuma.

2. **Večje neizpolnjevanje obveznosti**

a) Pristojni organ obvesti pristojni organ druge pogodbenice, kadar prvi omenjeni pristojni organ ugotovi večje neizpolnjevanje obveznosti iz tega sporazuma glede poročevalske finančne institucije v drugi jurisdikciji. Pristojni organ te druge pogodbenice uporabi notranje pravo (vključno z veljavnimi kazenskimi določbami), da bi odpravil večje neizpolnjevanje obveznosti, opisano v obvestilu.

b) Če se v primeru poročevalske finančne institucije Slovenije s takim ukrepanjem omenjeno neizpolnjevanje obveznosti ne odpravi v 18 mesecih po prvem obvestilu pristojnega organa o večjem neizpolnjevanju obveznosti, Združene države poročevalsko finančno institucijo Slovenije obravnavajo kot nesodelujočo finančno institucijo v skladu s tem pododstavkom b) drugega odstavka.

3. **Zanašanje na storitve tretjih oseb.** Vsaka pogodbenica lahko poročevalskim finančnim institucijam dovoli uporabo storitev tretjih oseb pri izpolnjevanju obveznosti, ki jih takim poročevalskim finančnim institucijam nalaga pogodbenica, kot je predvideno s tem sporazumom, vendar za izpolnjevanje teh obveznosti ostanejo odgovorne poročevalske finančne institucije.

4. **Preprečevanje izogibanja.** Pogodbenici po potrebi sprejmeta ukrepe, da bi finančnim institucijam preprečevali ravnanje, s katerim bi se izogibale poročanju po tem sporazumu.

6. člen

Vzajemna zaveza za nadaljnje izboljševanje učinkovitosti izmenjave informacij in preglednosti

1. **Vzajemnost.** Vlada Združenih držav priznava potrebo po doseganju enakovredne ravni vzajemne avtomatične izmenjave informacij s Slovenijo. Vlada Združenih držav se zavezuje za nadaljnje izboljševanje preglednosti in krepitev izmenjave s Slovenijo s sprejemanjem predpisov ter zavzemanjem za ustrezno zakonodajo in podpiranjem take zakonodaje, da se doseže taka enakovredna raven vzajemne avtomatične izmenjave informacij.

2. **Obravnavanje pretočnih plačil in bruto iztržkov.** Pogodbenici se zavezujeta, da bosta sodelovali medsebojno in z drugimi partnerskimi jurisdikcijami pri oblikovanju praktičnega in učinkovitega alternativnega pristopa za doseganje ciljev politike odtegotovanja v zvezi s tujimi pretočnimi plačili in bruto iztržki, s katerim se kar najbolj zmanjšuje obremenitev.

3. **Oblikovanje skupnega modela poročanja in izmenjave.** Pogodbenici se zavezujeta, da bosta sodelovali s partnerskimi jurisdikcijami ter Organizacijo za gospodarsko sodelovanje in razvoj in Evropsko unijo pri prilagajanju pogojev iz tega sporazuma in drugih sporazumov med Združenimi državami in partnerskimi jurisdikcijami splošnemu modelu za avtomatično izmenjavo informacij, vključno z oblikovanjem standardov za finančne institucije glede poročanja in dolžne skrbnosti.

4. **Dokumentacija o računih, ki se vodijo na dan 30. junija 2014.** V zvezi z računi, o katerih se poroča in jih vodi poročevalska finančna institucija na dan 30. junija 2014:

a) se Združene države zavezujejo, da bodo do 1. januarja 2017 glede poročanja za leto 2017 in naslednja leta uveljavile pravila, po katerih bodo morale poročevalske finančne institucije ZDA pridobiti in sporočiti IDŠ Slovenije vsakega imetnika računa Slovenije, o katerem se poroča, kakor je zahtevano v skladu s 1. točko pododstavka b) drugega odstavka 2. člena tega sporazuma, in

b) Slovenia commits to establish, by January 1, 2017, for reporting with respect to 2017 and subsequent years, rules requiring Reporting Slovenian Financial Institutions to obtain the U.S. TIN of each Specified U.S. Person as required pursuant to subparagraph 2(a)(1) of Article 2 of this Agreement.

Article 7

Consistency in the Application of FATCA to Partner Jurisdictions

1. Slovenia shall be granted the benefit of any more favorable terms under Article 4 or Annex I of this Agreement relating to the application of FATCA to Slovenian Financial Institutions afforded to another Partner Jurisdiction under a signed bilateral agreement pursuant to which the other Partner Jurisdiction commits to undertake the same obligations as Slovenia described in Articles 2 and 3 of this Agreement, and subject to the same terms and conditions as described therein and in Articles 5 through 9 of this Agreement.

2. The United States shall notify Slovenia of any such more favorable terms, and such more favorable terms shall apply automatically under this Agreement as if such terms were specified in this Agreement and effective as of the date of signing of the agreement incorporating the more favorable terms, unless Slovenia declines in writing the application thereof.

Article 8

Consultations and Amendments

1. In case any difficulties in the implementation of this Agreement arise, either Party may request consultations to develop appropriate measures to ensure the fulfillment of this Agreement.

2. This Agreement may be amended by written mutual agreement of the Parties. Unless otherwise agreed upon, such an amendment shall enter into force through the same procedures as set forth in paragraph 1 of Article 10 of this Agreement.

Article 9

Annexes

The Annexes form an integral part of this Agreement.

Article 10

Term of Agreement

1. This Agreement shall enter into force on the date of Slovenia's written notification to the United States that Slovenia has completed its necessary internal procedures for entry into force of this Agreement.

2. Either Party may terminate this Agreement by giving notice of termination in writing to the other Party. Such termination shall become effective on the first day of the month following the expiration of a period of 12 months after the date of the notice of termination.

3. The Parties shall, prior to December 31, 2016, consult in good faith to amend this Agreement as necessary to reflect progress on the commitments set forth in Article 6 of this Agreement.

In witness whereof, the undersigned, being duly authorized thereto by their respective Governments, have signed this Agreement.

Done at Ljubljana, this 2nd day of June, 2014, in duplicate, in the English language.

FOR THE GOVERNMENT
OF THE REPUBLIC
OF SLOVENIA:
Uroš Čufer (s)

FOR THE GOVERNMENT
OF THE UNITED STATES
OF AMERICA:
Joseph Mussomeli (s)

b) se Slovenija zavezuje, da bo do 1. januarja 2017 glede poročanja za leto 2017 in naslednja leta uveljavila pravila, po katerih bodo morale poročevalske finančne institucije Slovenije pridobiti in sporočiti IDŠ ZDA vsake določene osebe ZDA, kakor je zahtevano v skladu s 1. točko pododstavka a) drugega odstavka 2. člena tega sporazuma.

7. člen

Usklajena uporaba FATCA za partnerske jurisdikcije

1. V zvezi z uporabo FATCA za finančne institucije Slovenije se Sloveniji priznajo kakršni koli ugodnejši pogoji po 4. členu tega sporazuma ali njegovi prilogi I, kot se priznajo drugi partnerski jurisdikciji na podlagi podpisanega dvostranskega sporazuma, s katerim se druga partnerska jurisdikcija zavezuje, da bo prevzela enake obveznosti kot Slovenija iz 2. in 3. člena tega sporazuma ter pod enakimi pogoji, določenimi v njiju in v 5. do 9. členu tega sporazuma.

2. Združene države obvestijo Slovenijo o kakršnih koli takih ugodnejših pogojih in ti se uporabljajo avtomatično po tem sporazumu, kot če bi bili določeni v tem sporazumu, ter od dneva podpisa sporazuma z ugodnejšimi pogoji, razen če Slovenija pisno ne zavrne njihove uporabe.

8. člen

Posvetovanja in spremembe

1. Ob kakršnih koli težav pri izvajanju tega sporazuma lahko katera koli od pogodbenic zaprosi za posvetovanje zaradi priprave ustreznih ukrepov za zagotovitev izpolnjevanja tega sporazuma.

2. Ta sporazum se lahko spremeni s pisnim skupnim dogovorom pogodbenic. Razen če ni dogovorjeno drugače, začne taka sprememba veljati po enakih postopkih, kot je določeno v prvem odstavku 10. člena tega sporazuma.

9. člen

Priloge

Priloge so sestavni del tega sporazuma.

10. člen

Veljavnost sporazuma

1. Ta sporazum začne veljati z dnem pisnega uradnega obvestila Slovenije Združenim državam, da so v Sloveniji končani potrebni notranjepravni postopki za začetek veljavnosti tega sporazuma.

2. Vsaka od pogodbenic lahko ta sporazum odpove s pisnim obvestilom o odpovedi drugi pogodbenici. Taka odpoved začne učinkovati prvi dan meseca po izteku obdobja 12 mesecev po datumu obvestila o odpovedi.

3. Pogodbenici se po potrebi pred 31. decembrom 2016 v dobri veri posvetujeta o potrebnih spremembam tega sporazuma zaradi upoštevanja napredka v zvezi z zavezami iz 6. člena tega sporazuma.

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

Sklenjeno v Ljubljani dne 2. junija 2014 v dveh izvodih v angleškem jeziku.

ZA VLADO
REPUBLIKE SLOVENIJE:
Uroš Čufer l.r.

ZA VLADO
ZDRUŽENIH DRŽAV
AMERIKE:
Joseph Mussomeli l.r.

ANNEX I

**DUE DILIGENCE OBLIGATIONS FOR IDENTIFYING
AND REPORTING ON U.S. REPORTABLE ACCOUNTS
AND ON PAYMENTS TO CERTAIN NONPARTICIPATING
FINANCIAL INSTITUTIONS**

I. General.

A. Slovenia shall require that Reporting Slovenian Financial Institutions apply the due diligence procedures contained in this Annex I to identify U.S. Reportable Accounts and accounts held by Nonparticipating Financial Institutions.

B. For purposes of the Agreement,

1. All dollar amounts are in U.S. dollars and shall be read to include the equivalent in other currencies.

2. Except as otherwise provided herein, the balance or value of an account shall be determined as of the last day of the calendar year or other appropriate reporting period.

3. Where a balance or value threshold is to be determined as of June 30, 2014 under this Annex I, the relevant balance or value shall be determined as of that day or the last day of the reporting period ending immediately before June 30, 2014, and where a balance or value threshold is to be determined as of the last day of a calendar year under this Annex I, the relevant balance or value shall be determined as of the last day of the calendar year or other appropriate reporting period.

4. Subject to subparagraph E(1) of section II of this Annex I, an account shall be treated as a U.S. Reportable Account beginning as of the date it is identified as such pursuant to the due diligence procedures in this Annex I.

5. Unless otherwise provided, information with respect to a U.S. Reportable Account shall be reported annually in the calendar year following the year to which the information relates.

C. As an alternative to the procedures described in each section of this Annex I, Slovenia may permit Reporting Slovenian Financial Institutions to rely on the procedures described in relevant U.S. Treasury Regulations to establish whether an account is a U.S. Reportable Account or an account held by a Nonparticipating Financial Institution. Slovenia may permit Reporting Slovenian Financial Institutions to make such election separately for each section of this Annex I either with respect to all relevant Financial Accounts or, separately, with respect to any clearly identified group of such accounts (such as by line of business or the location of where the account is maintained).

II. Preexisting Individual Accounts. The following rules and procedures apply for purposes of identifying U.S. Reportable Accounts among Preexisting Accounts held by individuals ("Preexisting Individual Accounts").

A. Accounts Not Required to Be Reviewed, Identified, or Reported. Unless the Reporting Slovenian Financial Institution elects otherwise, either with respect to all Preexisting Individual Accounts or, separately, with respect to any clearly identified group of such accounts, where the implementing rules in Slovenia provide for such an election, the following Preexisting Individual Accounts are not required to be reviewed, identified, or reported as U.S. Reportable Accounts:

1. Subject to subparagraph E(2) of this section, a Preexisting Individual Account with a balance or value that does not exceed \$50,000 as of June 30, 2014.

2. Subject to subparagraph E(2) of this section, a Preexisting Individual Account that is a Cash Value Insurance Contract or an Annuity Contract with a balance or value of \$250,000 or less as of June 30, 2014.

3. A Preexisting Individual Account that is a Cash Value Insurance Contract or an Annuity Contract, provided the law or regulations of Slovenia or the United States effectively prevent the sale of such a Cash Value Insurance Contract or an Annuity Contract to U.S. residents (e.g., if the relevant Financial Institution does not have the required registration under U.S. law, and the law of Slovenia requires reporting or withholding with respect to insurance products held by residents of Slovenia).

4. A Depository Account with a balance of \$50,000 or less.

PRILOGA I

**OBVEZNOSTI DOLŽNE SKRBNOSTI GLEDE
IDENTIFICIRANJA IN POROČANJA V ZVEZI Z RAČUNI
ZDA, O KATERIH SE POROČA, IN PLAČILI DOLOČENIM
NESODELUJOČIM FINANČNIM INSTITUCIJAM**

I. Splošno

A. Slovenija zahteva, da poročevalske finančne institucije Slovenije uporabljajo postopke dolžne skrbnosti iz te priloge I za identificiranje računov ZDA, o katerih se poroča, in računov, ki jih imajo nesodelujoče finančne institucije.

B. V tem sporazumu:

1. so vsi dolarski zneski v ameriških dolarjih in jih je treba razumeti tako, da vključujejo protivrednost v drugih valutah;

2. se stanje ali vrednost računa, če ni določeno drugače, določi na zadnji dan koledarskega leta ali drugega ustreznega poročevalnega obdobja;

3. se ustrezno stanje ali vrednost, kadar je treba po tej prilogi I prag stanja ali vrednosti določiti na dan 30. junija 2014, določi na ta dan ali na zadnji dan poročevalnega obdobja, ki se konča tik pred 30. junijem 2014, kadar pa je treba po tej prilogi I prag stanja ali vrednosti določiti na zadnji dan koledarskega leta, se ustrezno stanje ali vrednost določi na zadnji dan koledarskega leta ali drugega ustreznega poročevalnega obdobja;

4. se v skladu s prvim pododstavkom odstavka E oddelka II te priloge I račun obravnava kot račun ZDA, o katerem se poroča, od dne, ko je bil identificiran kot tak v skladu s postopki dolžne skrbnosti iz te priloge I;

5. se informacije v zvezi z računom ZDA, o katerem se poroča, če ni določeno drugače, sporočajo letno v koledarskem letu, ki sledi letu, na katero se informacije nanašajo.

C. Kot alternativno možnost postopkom, opisanim v vsakem od oddelkov te priloge I, lahko Slovenija poročevalskim finančnim institucijam Slovenije dovoli uporabo postopkov, opisanih v ustreznih predpisih finančnega ministrstva ZDA, da bi ugotovile, ali gre za račun ZDA, o katerem se poroča, ali za račun nesodelujoče finančne institucije. Slovenija lahko dovoli poročevalskim finančnim institucijam Slovenije, da tako možnost izberejo posebej za vsak oddelek te priloge I glede vseh ustreznih finančnih računov ali posebej glede katere koli jasno opredeljene skupine takih računov (kot po panogi ali po lokaciji, kjer se račun vodi).

II. Že obstoječi računi posameznikov. Za identificiranje računov ZDA, o katerih se poroča, med že obstoječimi računi, ki jih imajo posamezniki (že obstoječi računi posameznikov), se uporabljajo naslednja pravila in postopki.

A. Računi, za katere se ne zahteva pregled, identificiranje ali poročanje. Razen če se poročevalska finančna institucija Slovenije odloči drugače glede vseh že obstoječih računov posameznikov ali posebej glede katere koli jasno opredeljene skupine takih računov, kadar izvedbena pravila v Sloveniji tako izbirejo omogočajo, se za naslednje že obstoječe račune posameznikov ne zahteva pregled, identificiranje ali poročanje kot za račune ZDA, o katerih se poroča:

1. ob upoštevanju drugega pododstavka odstavka E tega oddelka že obstoječi račun posameznika s stanjem ali vrednostjo, ki na dan 30. junija 2014 ne presega 50.000 USD;

2. ob upoštevanju drugega pododstavka odstavka E tega oddelka že obstoječi račun posameznika, ki je zavarovalna pogodba z odkupno vrednostjo ali pogodba rentnega zavarovanja s stanjem ali vrednostjo 250.000 USD ali manj na dan 30. junija 2014;

3. že obstoječi račun posameznika, ki je zavarovalna pogodba z odkupno vrednostjo ali pogodba rentnega zavarovanja, pod pogojem, da pravo ali predpisi Slovenije ali Združenih držav učinkovito preprečujejo prodajo take pogodbe z odkupno vrednostjo ali pogodbe rentnega zavarovanja rezidentom ZDA (npr. če ustrezná finančna institucija ni obvezno registrirana po pravu ZDA in se po pravu Slovenije zahteva poročanje ali odtegotvanje od plačil v zvezi z zavarovalniškimi produkti, ki jih imajo rezidenti Slovenije);

4. depozitni račun s stanjem 50.000 USD ali manj.

B. Review Procedures for Preexisting Individual Accounts With a Balance or Value as of June 30, 2014, that Exceeds \$50,000 (\$250,000 for a Cash Value Insurance Contract or Annuity Contract), But Does Not Exceed \$1,000,000 ("Lower Value Accounts").

1. **Electronic Record Search.** The Reporting Slovenian Financial Institution must review electronically searchable data maintained by the Reporting Slovenian Financial Institution for any of the following U.S. indicia:

- a) Identification of the Account Holder as a U.S. citizen or resident;
- b) Unambiguous indication of a U.S. place of birth;
- c) Current U.S. mailing or residence address (including a U.S. post office box);
- d) Current U.S. telephone number;
- e) Standing instructions to transfer funds to an account maintained in the United States;
- f) Currently effective power of attorney or signatory authority granted to a person with a U.S. address; or
- g) An "in-care-of" or "hold mail" address that is the **sole** address the Reporting Slovenian Financial Institution has on file for the Account Holder. In the case of a Preexisting Individual Account that is a Lower Value Account, an "in-care-of" address outside the United States or "hold mail" address shall not be treated as U.S. indicia.

2. If none of the U.S. indicia listed in subparagraph B(1) of this section are discovered in the electronic search, then no further action is required until there is a change in circumstances that results in one or more U.S. indicia being associated with the account, or the account becomes a High Value Account described in paragraph D of this section.

3. If any of the U.S. indicia listed in subparagraph B(1) of this section are discovered in the electronic search, or if there is a change in circumstances that results in one or more U.S. indicia being associated with the account, then the Reporting Slovenian Financial Institution must treat the account as a U.S. Reportable Account unless it elects to apply subparagraph B(4) of this section and one of the exceptions in such subparagraph applies with respect to that account.

4. Notwithstanding a finding of U.S. indicia under subparagraph B(1) of this section, a Reporting Slovenian Financial Institution is not required to treat an account as a U.S. Reportable Account if:

a) Where the Account Holder information unambiguously indicates a **U.S. place of birth**, the Reporting Slovenian Financial Institution obtains, or has previously reviewed and maintains a record of:

(1) A self-certification that the Account Holder is neither a U.S. citizen nor a U.S. resident for tax purposes (which may be on an IRS Form W-8 or other similar agreed form);

(2) A non-U.S. passport or other government-issued identification evidencing the Account Holder's citizenship or nationality in a country other than the United States; **and**

(3) A copy of the Account Holder's Certificate of Loss of Nationality of the United States or a reasonable explanation of:

(a) The reason the Account Holder does not have such a certificate despite relinquishing U.S. citizenship; **or**

(b) The reason the Account Holder did not obtain U.S. citizenship at birth.

b) Where the Account Holder information contains a **current U.S. mailing or residence address, or one or more U.S. telephone numbers that are the only telephone numbers associated with the account**, the Reporting Slovenian Financial Institution obtains, or has previously reviewed and maintains a record of:

(1) A self-certification that the Account Holder is neither a U.S. citizen nor a U.S. resident for tax purposes (which may be on an IRS Form W-8 or other similar agreed form); **and**

B. Postopki pregleda za že obstoječe račune posameznikov s stanjem ali vrednostjo, ki na dan 30. junija 2014 presega 50.000 USD (250.000 USD za zavarovalne pogodbe z odkupno vrednostjo ali pogodbe rentnega zavarovanja), vendar ne presega 1.000.000 USD (računi nižje vrednosti)

1. **Iskanje po elektronski evidenci.** Poročevalska finančna institucija Slovenije mora pregledati, ali je med podatki, ki se lahko iščejo elektronsko in jih vodi poročevalska finančna institucija Slovenije, kateri koli od naslednjih indicjev ZDA:

- a) identifikacija imetnika računa kot državljan ali rezidenta ZDA,
- b) nedvoumna navedba kraja rojstva v ZDA,
- c) trenutni poštni naslov ali naslov bivališča v ZDA (vključno s poštnim predalom v ZDA),
- d) trenutna telefonska številka v ZDA,
- e) trajni nalog za prenos sredstev na račun, ki se vodi v Združenih državah,
- f) trenutno veljavno pooblastilo za zastopanje ali podpisovanje, dano osebi z naslovom v ZDA, ali
- g) naslov "v skrbi drugega" ali "poštno ležeče" kot **edini** naslov, ki ga ima poročevalska finančna institucija Slovenije v evidenci o imetniku računa. V primeru že obstoječega računa posameznika, ki je račun nižje vrednosti, se naslov "v skrbi drugega" zunaj Združenih držav ali "poštno ležeče" ne obravnava kot indic ZDA.

2. Če se z elektronskim iskanjem ne odkrije nobeden od indicjev ZDA, navedenih v prvem pododstavku odstavka B tega oddelka, nadaljnja dejanja niso potrebna, dokler se ne spremenijo okoliščine, posledica česar je en ali več indicjev ZDA, povezanih s tem računom, ali dokler račun ne postane račun visoke vrednosti, opisan v odstavku D tega oddelka.

3. Če se z elektronskim iskanjem odkrije kateri koli indic ZDA, naveden v prvem pododstavku odstavka B tega oddelka, ali če se spremenijo okoliščine, posledica česar je en ali več indicjev ZDA, povezanih s tem računom, mora poročevalska finančna institucija Slovenije račun obravnavati kot račun ZDA, o katerem se poroča, razen če se ne odloči za uporabo četrtega pododstavka odstavka B tega oddelka in za omenjeni račun velja ena od izjem iz tega pododstavka.

4. Ne glede na odkritje indicjev ZDA po prvem pododstavku odstavka B tega oddelka poročevalski finančni instituciji Slovenije računa ni treba obravnavati kot račun ZDA, o katerem se poroča, če:

a) kadar informacije o imetniku računa nedvoumno izkazujejo **kraj rojstva v ZDA**, poročevalska finančna institucija Slovenije pridobi ali je že prej pregledala in ima v evidenci:

(1) samopotrdilo, da imetnik računa ni ne državljan ZDA ne rezident ZDA za davčne namene (ki je lahko na obrazcu IRS W-8 ali drugem podobnem dogovorjenem obrazcu),

(2) potni list, ki ni potni list ZDA, ali drug identifikacijski dokument, ki ga je izdal državni organ in dokazuje državljanstvo imetnika računa ali pripadnost državi, ki niso Združene države, **in**

(3) kopijo potrdila, izdanega imetniku računa, o izgubi pripadnosti Združenim državam ali razumno obrazložitev:

a) razloga, zakaj imetnik računa nima takega potrdila kljub odpovedi državljanstvu ZDA, **ali**

b) razloga, zakaj imetnik računa državljanstva ZDA ni pridobil ob rojstvu;

b) kadar informacije o imetniku računa vsebujejo **trenutni poštni naslov ali naslov bivališča v ZDA ali eno ali več telefonskih števil v ZDA, ki so edine telefonske številke, povezane s tem računom**, poročevalska finančna institucija Slovenije pridobi ali je že prej pregledala in ima v evidenci:

(1) samopotrdilo, da imetnik računa ni ne državljan ZDA ne rezident ZDA za davčne namene (ki je lahko na obrazcu IRS W-8 ali drugem podobnem dogovorjenem obrazcu), **in**

(2) Documentary evidence, as defined in paragraph D of section VI of this Annex I, establishing the Account Holder's non-U.S. status.

c) Where the Account Holder information contains **standing instructions to transfer funds to an account maintained in the United States**, the Reporting Slovenian Financial Institution obtains, or has previously reviewed and maintains a record of:

(1) A self-certification that the Account Holder is neither a U.S. citizen nor a U.S. resident for tax purposes (which may be on an IRS Form W-8 or other similar agreed form); **and**

(2) Documentary evidence, as defined in paragraph D of section VI of this Annex I, establishing the Account Holder's non-U.S. status.

d) Where the Account Holder information contains **a currently effective power of attorney or signatory authority granted to a person with a U.S. address, has an "in-care-of" address or "hold mail" address that is the sole address identified for the Account Holder, or has one or more U.S. telephone numbers (if a non-U.S. telephone number is also associated with the account)**, the Reporting Slovenian Financial Institution obtains, or has previously reviewed and maintains a record of:

(1) A self-certification that the Account Holder is neither a U.S. citizen nor a U.S. resident for tax purposes (which may be on an IRS Form W-8 or other similar agreed form); **or**

(2) Documentary evidence, as defined in paragraph D of section VI of this Annex I, establishing the Account Holder's non-U.S. status.

C. Additional Procedures Applicable to Preexisting Individual Accounts That Are Lower Value Accounts.

1. Review of Preexisting Individual Accounts that are Lower Value Accounts for U.S. indicia must be completed by June 30, 2016.

2. If there is a change of circumstances with respect to a Preexisting Individual Account that is a Lower Value Account that results in one or more U.S. indicia described in subparagraph B(1) of this section being associated with the account, then the Reporting Slovenian Financial Institution must treat the account as a U.S. Reportable Account unless subparagraph B(4) of this section applies.

3. Except for Depository Accounts described in subparagraph A(4) of this section, any Preexisting Individual Account that has been identified as a U.S. Reportable Account under this section shall be treated as a U.S. Reportable Account in all subsequent years, unless the Account Holder ceases to be a Specified U.S. Person.

D. Enhanced Review Procedures for Preexisting Individual Accounts With a Balance or Value That Exceeds \$1,000,000 as of June 30, 2014, or December 31 of 2015 or Any Subsequent Year ("High Value Accounts").

1. **Electronic Record Search.** The Reporting Slovenian Financial Institution must review electronically searchable data maintained by the Reporting Slovenian Financial Institution for any of the U.S. indicia described in subparagraph B(1) of this section.

2. **Paper Record Search.** If the Reporting Slovenian Financial Institution's electronically searchable databases include fields for, and capture all of the information described in, subparagraph D(3) of this section, then no further paper record search is required. If the electronic databases do not capture all of this information, then with respect to a High Value Account, the Reporting Slovenian Financial Institution must also review the current customer master file and, to the extent not contained in the current customer master file, the following documents associated with the account and obtained by the Reporting Slovenian Financial Institution within the last five years for any of the U.S. indicia described in subparagraph B(1) of this section:

(2) dokazne listine, opredeljene v odstavku D oddelka VI te priloge I, ki izkazujejo status imetnika računa, ki ni status ZDA;

c) kadar informacije o imetniku računa vsebujejo **trajni nalog za prenos sredstev na račun, ki se vodi v Združenih državah**, poročevalska finančna institucija Slovenije pridobi ali je že prej pregledala in ima v evidenci:

(1) samopotrdilo, da imetnik računa ni ne državljan ZDA ne rezident ZDA za davčne namene (ki je lahko na obrazcu IRS W-8 ali drugem podobnem dogovorjenem obrazcu), **in**

(2) dokazne listine, opredeljene v odstavku D oddelka VI te priloge I, ki izkazujejo status imetnika računa, ki ni status ZDA;

d) kadar informacije o imetniku računa vsebujejo **trenutno veljavno pooblastilo za zastopanje ali podpisovanje, dano osebi z naslovom v ZDA, naslov "v skrbi drugega" ali "poštno ležeče" kot edini izkazani naslov imetnika računa ali eno ali več telefonskih števil v ZDA (če je telefonska številka zunaj ZDA tudi povezana z računom)**, poročevalska finančna institucija Slovenije pridobi ali je že prej pregledala in ima v evidenci:

(1) samopotrdilo, da imetnik računa ni ne državljan ZDA ne rezident ZDA za davčne namene (ki je lahko na obrazcu IRS W-8 ali drugem podobnem dogovorjenem obrazcu), **ali**

(2) dokazne listine, opredeljene v odstavku D oddelka VI te priloge I, ki izkazujejo status imetnika računa, ki ni status ZDA.

C. Dodatni postopki, ki veljajo za že obstoječe račune posameznikov, ki so računi nižje vrednosti

1. Pregled že obstoječih računov posameznikov, ki so računi nižje vrednosti, glede obstoja indicjev ZDA je treba opraviti do 30. junija 2016.

2. Če se spremenijo okoliščine glede že obstoječega računa posameznika, ki je račun nižje vrednosti, posledica česar je en ali več indicjev ZDA, opisanih v prvem pododstavku odstavka B tega oddelka in povezanih s tem računom, mora poročevalska finančna institucija Slovenije račun obravnavati kot račun ZDA, o katerem se poroča, razen če se ne uporablja četrti pododstavek odstavka B tega oddelka.

3. Razen depozitnih računov, opisanih v četrtem pododstavku odstavka A tega oddelka, se kateri koli že obstoječi račun posameznika, ki je bil v skladu s tem oddelkom identificiran kot račun ZDA, o katerem se poroča, v vseh nadaljnjih letih obravnava kot račun ZDA, o katerem se poroča, razen če imetnik računa ne preneha biti določena oseba ZDA.

D. Postopki natančnejšega pregleda za že obstoječe račune posameznikov s stanjem ali vrednostjo, ki na dan 30. junija 2014 ali na dan 31. decembra 2015 ali katerega koli nadaljnjega leta presega 1.000.000 USD (računi visoke vrednosti)

1. **Iskanje po elektronski evidenci.** Poročevalska finančna institucija Slovenije mora pregledati, ali je med podatki, ki se lahko iščejo elektronsko in jih vodi poročevalska finančna institucija Slovenije, kateri koli od indicjev ZDA, opisanih v prvem pododstavku odstavka B tega oddelka.

2. **Iskanje po papirni evidenci.** Če zbirke podatkov poročevalske finančne institucije Slovenije, ki se lahko pregledujejo elektronsko, vsebujejo razpredelke za vse informacije, opisane v tretjem pododstavku odstavka D tega oddelka, in te informacije tudi zajemajo, nadaljnje iskanje po papirnih evidencah ni potrebno. Če elektronske zbirke podatkov ne zajemajo vseh teh informacij, mora poročevalska finančna institucija Slovenije v zvezi z računom visoke vrednosti pregledati tudi trenutno glavno datoteko stranke, ali obstaja kateri koli od indicjev ZDA, opisanih v prvem pododstavku odstavka B tega oddelka, in če jih v trenutni glavni datoteki stranke ni, še naslednje dokumente, povezane z računom, ki jih je poročevalska finančna institucija Slovenije pridobila v zadnjih petih letih:

- a) The most recent documentary evidence collected with respect to the account;
- b) The most recent account opening contract or documentation;
- c) The most recent documentation obtained by the Reporting Slovenian Financial Institution pursuant to AML/KYC Procedures or for other regulatory purposes;

- d) Any power of attorney or signature authority forms currently in effect; and
- e) Any standing instructions to transfer funds currently in effect.

3. Exception Where Databases Contain Sufficient Information. A Reporting Slovenian Financial Institution is not required to perform the paper record search described in subparagraph D(2) of this section if the Reporting Slovenian Financial Institution's electronically searchable information includes the following:

- a) The Account Holder's nationality or residence status;
- b) The Account Holder's residence address and mailing address currently on file with the Reporting Slovenian Financial Institution;
- c) The Account Holder's telephone number(s) currently on file, if any, with the Reporting Slovenian Financial Institution;
- d) Whether there are standing instructions to transfer funds in the account to another account (including an account at another branch of the Reporting Slovenian Financial Institution or another Financial Institution);
- e) Whether there is a current "in-care-of" address or "hold mail" address for the Account Holder; **and**
- f) Whether there is any power of attorney or signatory authority for the account.

4. Relationship Manager Inquiry for Actual Knowledge. In addition to the electronic and paper record searches described above, the Reporting Slovenian Financial Institution must treat as a U.S. Reportable Account any High Value Account assigned to a relationship manager (including any Financial Accounts aggregated with such High Value Account) if the relationship manager has actual knowledge that the Account Holder is a Specified U.S. Person.

5. Effect of Finding U.S. Indicia.

a) If none of the U.S. indicia listed in subparagraph B(1) of this section are discovered in the enhanced review of High Value Accounts described above, and the account is not identified as held by a Specified U.S. Person in subparagraph D(4) of this section, then no further action is required until there is a change in circumstances that results in one or more U.S. indicia being associated with the account.

b) If any of the U.S. indicia listed in subparagraph B(1) of this section are discovered in the enhanced review of High Value Accounts described above, or if there is a subsequent change in circumstances that results in one or more U.S. indicia being associated with the account, then the Reporting Slovenian Financial Institution must treat the account as a U.S. Reportable Account unless it elects to apply subparagraph B(4) of this section and one of the exceptions in such subparagraph applies with respect to that account.

c) Except for Depository Accounts described in subparagraph A(4) of this section, any Preexisting Individual Account that has been identified as a U.S. Reportable Account under this section shall be treated as a U.S. Reportable Account in all subsequent years, unless the Account Holder ceases to be a Specified U.S. Person.

- a) najnovejše dokazne listine, zbrane v zvezi z računom,
- b) najnovejšo pogodbo ali dokumentacijo o odprtju računa,
- c) najnovejšo dokumentacijo, ki jo pridobi poročevalska finančna institucija Slovenije po postopkih za preprečevanje pranja denarja ali poznavanje strank ali za druge namene, določene s predpisi,
- d) katero koli trenutno veljavno pooblastilo za zastopanje ali podpisovanje in
- e) kateri koli trenutno veljavni trajni nalog za prenos sredstev.

3. Izjema, ko zbirke podatkov vsebujejo zadostne informacije. Poročevalski finančni instituciji Slovenije ni treba opraviti iskanja po papirni evidenci, opisanega v drugem pododstavku odstavka D tega oddelka, kadar informacije poročevalske finančne institucije Slovenije, ki se lahko iščejo elektronsko, vključujejo:

- a) pripadnost državi ali rezidenčni status imetnika računa,
- b) naslov bivališča in poštni naslov imetnika računa, ki sta trenutno v evidenci poročevalske finančne institucije Slovenije,
- c) telefonsko številko ali številke imetnika računa, če obstajajo in so trenutno v evidenci poročevalske finančne institucije Slovenije,
- d) morebitni trajni nalog za prenos sredstev z računa na drug račun (vključno z računom pri drugi podružnici poročevalske finančne institucije Slovenije ali drugi finančni instituciji),
- e) morebitni veljavni naslov "v skrbi drugega" ali "poštno ležeče" za imetnika računa **in**
- f) morebitno pooblastilo za zastopanje ali podpisovanje v zvezi z računom.

4. Poizvedba pri uslužbencu za poslovanje s strankami glede dejanske seznanjenosti. Poleg iskanja po elektronski in papirni evidenci, opisanega zgoraj, mora poročevalska finančna institucija Slovenije kateri koli račun visoke vrednosti, dodeljen uslužbencu za poslovanje s strankami (vključno s katerimi koli finančnimi računi, ki se seštevajo s tem računom visoke vrednosti), obravnavati kot račun ZDA, o katerem se poroča, če je uslužbenec za poslovanje s strankami dejansko seznanjen s tem, da je imetnik računa določena oseba ZDA.

5. Posledica odkritja indicjev ZDA

a) Če pri natančnejšem pregledu računov visoke vrednosti, opisanem zgoraj, ni odkrit nobeden od indicjev ZDA, navedenih v prvem pododstavku odstavka B tega oddelka, in po četrtem pododstavku odstavka D tega oddelka račun ni identificiran, kot da ga ima določena oseba ZDA, potem nadaljnje ukrepanje ni potrebno, dokler se ne spremenijo okoliščine, posledica česar je en ali več indicjev ZDA, povezanih s tem računom.

b) Če se pri natančnejšem pregledu računov visoke vrednosti, opisanem zgoraj, odkrijejo indici ZDA, navedeni v prvem pododstavku odstavka B tega oddelka, ali če se pozneje spremenijo okoliščine, posledica česar je en ali več indicjev ZDA, povezanih z računom, mora poročevalska finančna institucija Slovenije račun obravnavati kot račun ZDA, o katerem se poroča, razen če se ne odloči za uporabo četrtega pododstavka odstavka B tega oddelka in za ta račun velja ena od izjem iz tega pododstavka.

c) Razen depozitnih računov, opisanih v četrtem pododstavku odstavka A tega oddelka, se kateri koli že obstoječi račun posameznika, ki je bil v skladu s tem oddelkom identificiran kot račun ZDA, o katerem se poroča, v vseh naslednjih letih obravnava kot račun ZDA, o katerem se poroča, razen če imetnik računa ne preneha biti določena oseba ZDA.

E. Additional Procedures Applicable to High Value Accounts.

1. If a Preexisting Individual Account is a High Value Account as of June 30, 2014, the Reporting Slovenian Financial Institution must complete the enhanced review procedures described in paragraph D of this section with respect to such account by June 30, 2015. If based on this review such account is identified as a U.S. Reportable Account on or before December 31, 2014, the Reporting Slovenian Financial Institution must report the required information about such account with respect to 2014 in the first report on the account and on an annual basis thereafter. In the case of an account identified as a U.S. Reportable Account after December 31, 2014 and on or before June 30, 2015, the Reporting Slovenian Financial Institution is not required to report information about such account with respect to 2014, but must report information about the account on an annual basis thereafter.

2. If a Preexisting Individual Account is not a High Value Account as of June 30, 2014, but becomes a High Value Account as of the last day of 2015 or any subsequent calendar year, the Reporting Slovenian Financial Institution must complete the enhanced review procedures described in paragraph D of this section with respect to such account within six months after the last day of the calendar year in which the account becomes a High Value Account. If based on this review such account is identified as a U.S. Reportable Account, the Reporting Slovenian Financial Institution must report the required information about such account with respect to the year in which it is identified as a U.S. Reportable Account and subsequent years on an annual basis, unless the Account Holder ceases to be a Specified U.S. Person.

3. Once a Reporting Slovenian Financial Institution applies the enhanced review procedures described in paragraph D of this section to a High Value Account, the Reporting Slovenian Financial Institution is not required to re-apply such procedures, other than the relationship manager inquiry described in subparagraph D(4) of this section, to the same High Value Account in any subsequent year.

4. If there is a change of circumstances with respect to a High Value Account that results in one or more U.S. indicia described in subparagraph B(1) of this section being associated with the account, then the Reporting Slovenian Financial Institution must treat the account as a U.S. Reportable Account unless it elects to apply subparagraph B(4) of this section and one of the exceptions in such subparagraph applies with respect to that account.

5. A Reporting Slovenian Financial Institution must implement procedures to ensure that a relationship manager identifies any change in circumstances of an account. For example, if a relationship manager is notified that the Account Holder has a new mailing address in the United States, the Reporting Slovenian Financial Institution is required to treat the new address as a change in circumstances and, if it elects to apply subparagraph B(4) of this section, is required to obtain the appropriate documentation from the Account Holder.

F. Preexisting Individual Accounts That Have Been Documented for Certain Other Purposes. A Reporting Slovenian Financial Institution that has previously obtained documentation from an Account Holder to establish the Account Holder's status as neither a U.S. citizen nor a U.S. resident in order to meet its obligations under a qualified intermediary, withholding foreign partnership, or withholding foreign trust agreement with the IRS, or to fulfill its obligations under chapter 61 of Title 26 of the United States Code, is not required to perform the procedures described in subparagraph B(1) of this section with respect to Lower Value Accounts or subparagraphs D(1) through D(3) of this section with respect to High Value Accounts.

E. Dodatni postopki, ki veljajo za račune visoke vrednosti

1. Če je že obstoječi račun posameznika na dan 30. junija 2014 račun visoke vrednosti, mora poročevalska finančna institucija Slovenije v zvezi s takim računom dokončati postopke natančnejšega pregleda, opisane v odstavku D tega oddelka, do 30. junija 2015. Če se na podlagi tega pregleda tak račun na dan 31. decembra 2014 ali pred njim identificira kot račun ZDA, o katerem se poroča, mora poročevalska finančna institucija Slovenije zahtevane informacije o takem računu za leto 2014 sporočiti v prvem poročilu o računu in nato letno. Če je račun po 31. decembru 2014 in na dan 30. junija 2015 ali pred njim identificiran kot račun ZDA, o katerem se poroča, poročevalski finančni instituciji Slovenije ni treba sporočati informacij o takem računu za leto 2014, mora pa jih nato sporočiti letno.

2. Če že obstoječi račun posameznika na dan 30. junija 2014 ni račun visoke vrednosti, postane pa račun visoke vrednosti na zadnji dan leta 2015 ali katerega koli naslednjega koledarskega leta, mora poročevalska finančna institucija Slovenije v zvezi s tem računom dokončati postopke natančnejšega pregleda, opisane v odstavku D tega oddelka, v šestih mesecih po zadnjem dnevu koledarskega leta, v katerem je račun postal račun visoke vrednosti. Če se na podlagi tega pregleda tak račun identificira kot račun ZDA, o katerem se poroča, mora poročevalska finančna institucija Slovenije zahtevane informacije o takem računu za leto, v katerem je bil račun identificiran kot račun ZDA, o katerem se poroča, in za naslednja leta sporočiti letno, razen če imetnik računa ne preneha biti določena oseba ZDA.

3. Ko poročevalska finančna institucija Slovenije v zvezi z računom visoke vrednosti opravi postopke natančnejšega pregleda, opisane v odstavku D tega oddelka, ji teh postopkov razen poizvedbe pri uslužbencu za poslovanje s strankami, opisane v četrtem pododstavku odstavka D tega oddelka, za isti račun visoke vrednosti v katerem koli naslednjem letu ni treba ponovno opraviti.

4. Če se spremenijo okoliščine v zvezi z računom visoke vrednosti, posledica česar je en ali več indicev ZDA, opisanih v prvem pododstavku odstavka B tega oddelka in povezanih z računom, mora poročevalska finančna institucija Slovenije račun obravnavati kot račun ZDA, o katerem se poroča, razen če se ne odloči za uporabo četrtega pododstavka odstavka B tega oddelka in za ta račun velja ena od izjem iz tega pododstavka.

5. Poročevalska finančna institucija Slovenije mora uveljaviti postopke, ki omogočajo, da uslužbenec za poslovanje s strankami ugotovi katero koli spremembo okoliščin v zvezi z računom. Če je na primer uslužbenec za poslovanje s strankami obveščen o novem poštnem naslovu imetnika računa v Združenih državah, mora poročevalska finančna institucija Slovenije novi naslov obravnavati kot spremembo okoliščin in mora, če se odloči za uporabo četrtega pododstavka odstavka B tega oddelka, od imetnika računa pridobiti ustrezno dokumentacijo.

F. Že obstoječi računi posameznikov, v zvezi s katerimi je že bila pridobljena dokumentacija za določene druge namene. Poročevalski finančni instituciji Slovenije, ki je predhodno od imetnika računa že pridobila dokumentacijo in ugotovila, da ima imetnik računa status, ki ni status ne državljanca ZDA ne rezidenta ZDA, ter tako izpolnila svoje obveznosti po sporazumu z IRS o kvalificiranem posredniku, tujem partnerstvu, odgovornem za odtegljaje, ali tujem skrbniškem skladu, odgovornem za odtegljaje, oziroma izpolnila svoje obveznosti po poglavju 61 naslova 26 Kodeksa Združenih držav, ni treba opraviti postopkov, opisanih v prvem pododstavku odstavka B tega oddelka za račune nižje vrednosti ali v prvem do tretjem pododstavku odstavka D tega oddelka za račune visoke vrednosti.

III. New Individual Accounts. The following rules and procedures apply for purposes of identifying U.S. Reportable Accounts among Financial Accounts held by individuals and opened on or after July 1, 2014 (“New Individual Accounts”).

A. Accounts Not Required to Be Reviewed, Identified, or Reported. Unless the Reporting Slovenian Financial Institution elects otherwise, either with respect to all New Individual Accounts or, separately, with respect to any clearly identified group of such accounts, where the implementing rules in Slovenia provide for such an election, the following New Individual Accounts are not required to be reviewed, identified, or reported as U.S. Reportable Accounts:

1. A Depository Account unless the account balance exceeds \$50,000 at the end of any calendar year or other appropriate reporting period.

2. A Cash Value Insurance Contract unless the Cash Value exceeds \$50,000 at the end of any calendar year or other appropriate reporting period.

B. Other New Individual Accounts. With respect to New Individual Accounts not described in paragraph A of this section, upon account opening (or within 90 days after the end of the calendar year in which the account ceases to be described in paragraph A of this section), the Reporting Slovenian Financial Institution must obtain a self-certification, which may be part of the account opening documentation, that allows the Reporting Slovenian Financial Institution to determine whether the Account Holder is resident in the United States for tax purposes (for this purpose, a U.S. citizen is considered to be resident in the United States for tax purposes, even if the Account Holder is also a tax resident of another jurisdiction) and confirm the reasonableness of such self-certification based on the information obtained by the Reporting Slovenian Financial Institution in connection with the opening of the account, including any documentation collected pursuant to AML/KYC Procedures.

1. If the self-certification establishes that the Account Holder is resident in the United States for tax purposes, the Reporting Slovenian Financial Institution must treat the account as a U.S. Reportable Account and obtain a self-certification that includes the Account Holder’s U.S. TIN (which may be an IRS Form W-9 or other similar agreed form).

2. If there is a change of circumstances with respect to a New Individual Account that causes the Reporting Slovenian Financial Institution to know, or have reason to know, that the original self-certification is incorrect or unreliable, the Reporting Slovenian Financial Institution cannot rely on the original self-certification and must obtain a valid self-certification that establishes whether the Account Holder is a U.S. citizen or resident for U.S. tax purposes. If the Reporting Slovenian Financial Institution is unable to obtain a valid self-certification, the Reporting Slovenian Financial Institution must treat the account as a U.S. Reportable Account.

IV. Preexisting Entity Accounts. The following rules and procedures apply for purposes of identifying U.S. Reportable Accounts and accounts held by Nonparticipating Financial Institutions among Preexisting Accounts held by Entities (“Preexisting Entity Accounts”).

A. Entity Accounts Not Required to Be Reviewed, Identified or Reported. Unless the Reporting Slovenian Financial Institution elects otherwise, either with respect to all Preexisting Entity Accounts or, separately, with respect to any clearly identified group of such accounts, where the implementing rules in Slovenia provide for such an election, a Preexisting Entity Account with an account balance or value that does not exceed \$250,000 as of June 30, 2014, is not required to be reviewed, identified, or reported as a U.S. Reportable Account until the account balance or value exceeds \$1,000,000.

III. Novi računi posameznikov. Za identificiranje računov ZDA, o katerih se poroča, med finančnimi računi, ki jih imajo posamezniki in so bili odprti na dan 1. julija 2014 ali po njem (novi računi posameznikov), se uporabljajo naslednja pravila in postopki.

A. Računi, za katere se ne zahteva pregled, identificiranje ali poročanje. Razen če se poročevalska finančna institucija Slovenije odloči drugače glede vseh novih računov posameznikov ali posebej glede katere koli jasno opredeljene skupine takih računov, kadar izvedbena pravila v Sloveniji tako izbere omogočajo, se za naslednje nove račune posameznikov ne zahteva pregled, identificiranje ali poročanje kot za račune ZDA, o katerih se poroča:

1. depozitni račun, razen če stanje na računu presega 50.000 USD na koncu katerega koli koledarskega leta ali drugega ustreznega poročevalnega obdobja;

2. zavarovalna pogodba z odkupno vrednostjo, razen če odkupna vrednost presega 50.000 USD na koncu katerega koli koledarskega leta ali drugega ustreznega poročevalnega obdobja.

B. Drugi novi računi posameznikov. Pri novih računih posameznikov, ki niso opisani v odstavku A tega oddelka, mora poročevalska finančna institucija Slovenije ob odprtju računa (ali v 90 dneh po poteku koledarskega leta, v katerem se račun preneha ujemati z opisom iz odstavka A tega oddelka) pridobiti samopotrdilo, ki je lahko del dokumentacije za odprtje računa in ji omogoča ugotoviti, ali je imetnik računa rezident Združenih držav za davčne namene (pri tem se državljan ZDA obravnava kot rezident Združenih držav za davčne namene celo, če je imetnik računa tudi davčni rezident druge jurisdikcije), ter potrditi sprejemljivost takega samopotrdila na podlagi informacij, ki jih je pridobila v zvezi z odprtjem računa, vključno s kakršno koli dokumentacijo, zbrano v skladu s postopki za preprečevanje pranja denarja ali poznavanje strank.

1. Če samopotrdilo izkazuje, da je imetnik računa rezident Združenih držav za davčne namene, mora poročevalska finančna institucija Slovenije račun obravnavati kot račun ZDA, o katerem se poroča, in pridobiti samopotrdilo, v katerem je navedena tudi IŠD ZDA imetnika računa (ki je lahko obrazec IRS W-9 ali drug podoben dogovorjen obrazec).

2. Če se spremenijo okoliščine v zvezi z novim računom posameznika, zaradi česar poročevalska finančna institucija Slovenije spozna ali utemeljeno domneva, da je prvotno samopotrdilo nepravilno ali nezanesljivo, se poročevalska finančna institucija Slovenije na prvotno samopotrdilo ne more več zanašati in mora pridobiti veljavno samopotrdilo, ki izkazuje, ali je imetnik računa državljan ZDA ali rezident ZDA za davčne namene. Če poročevalska finančna institucija Slovenije ne more pridobiti veljavnega samopotrdila, mora tak račun obravnavati kot račun ZDA, o katerem se poroča.

IV. Že obstoječi računi subjektov. Za identificiranje računov ZDA, o katerih se poroča, in računov, ki jih imajo neso- delujoče finančne institucije, med že obstoječimi računi, ki jih imajo subjekti (že obstoječi računi subjektov), se uporabljajo naslednja pravila in postopki.

A. Računi subjektov, za katere se ne zahteva pregled, identificiranje ali poročanje. Razen če se poročevalska finančna institucija Slovenije odloči drugače glede vseh že obstoječih računov subjektov ali posebej glede katere koli jasno opredeljene skupine takih računov, kadar izvedbena pravila v Sloveniji tako izbere omogočajo, se za že obstoječi račun subjekta s stanjem ali vrednostjo, ki na dan 30. junija 2014 ne presega 250.000 USD, ne zahteva pregled, identificiranje ali poročanje kot za račun ZDA, o katerem se poroča, dokler stanje na računu ali vrednost ne preseže 1.000.000 USD.

B. Entity Accounts Subject to Review. A Preexisting Entity Account that has an account balance or value that exceeds \$250,000 as of June 30, 2014, and a Preexisting Entity Account that does not exceed \$250,000 as of June 30, 2014 but the account balance or value of which exceeds \$1,000,000 as of the last day of 2015 or any subsequent calendar year, must be reviewed in accordance with the procedures set forth in paragraph D of this section.

C. Entity Accounts With Respect to Which Reporting Is Required. With respect to Preexisting Entity Accounts described in paragraph B of this section, only accounts that are held by one or more Entities that are Specified U.S. Persons, or by Passive NFFEs with one or more Controlling Persons who are U.S. citizens or residents, shall be treated as U.S. Reportable Accounts. In addition, accounts held by Nonparticipating Financial Institutions shall be treated as accounts for which aggregate payments as described in subparagraph 1(b) of Article 4 of the Agreement are reported to the Slovenian Competent Authority.

D. Review Procedures for Identifying Entity Accounts With Respect to Which Reporting Is Required. For Preexisting Entity Accounts described in paragraph B of this section, the Reporting Slovenian Financial Institution must apply the following review procedures to determine whether the account is held by one or more Specified U.S. Persons, by Passive NFFEs with one or more Controlling Persons who are U.S. citizens or residents, or by Nonparticipating Financial Institutions:

1. Determine Whether the Entity Is a Specified U.S. Person.

a) Review information maintained for regulatory or customer relationship purposes (including information collected pursuant to AML/KYC Procedures) to determine whether the information indicates that the Account Holder is a U.S. Person. For this purpose, information indicating that the Account Holder is a U.S. Person includes a U.S. place of incorporation or organization, or a U.S. address.

b) If the information indicates that the Account Holder is a U.S. Person, the Reporting Slovenian Financial Institution must treat the account as a U.S. Reportable Account unless it obtains a self-certification from the Account Holder (which may be on an IRS Form W-8 or W-9, or a similar agreed form), or reasonably determines based on information in its possession or that is publicly available, that the Account Holder is not a Specified U.S. Person.

2. Determine Whether a Non-U.S. Entity Is a Financial Institution.

a) Review information maintained for regulatory or customer relationship purposes (including information collected pursuant to AML/KYC Procedures) to determine whether the information indicates that the Account Holder is a Financial Institution.

b) If the information indicates that the Account Holder is a Financial Institution, or the Reporting Slovenian Financial Institution verifies the Account Holder's Global Intermediary Identification Number on the published IRS FFI list, then the account is not a U.S. Reportable Account.

3. Determine Whether a Financial Institution Is a Nonparticipating Financial Institution Payments to Which Are Subject to Aggregate Reporting Under Subparagraph 1(b) of Article 4 of the Agreement.

a) Subject to subparagraph D(3)(b) of this section, a Reporting Slovenian Financial Institution may determine that the Account Holder is a Slovenian Financial Institution or other Partner Jurisdiction Financial Institution if the Reporting Slovenian Financial Institution reasonably determines that the Account Holder has such status on the basis of the Account Holder's Global Intermediary Identification Number on the published IRS FFI list or other information that is publicly available or in the possession of the Reporting Slovenian Financial Institution, as applicable. In such case, no further review, identification, or reporting is required with respect to the account.

B. Računi subjektov, ki se pregledujejo. Že obstoječi račun subjekta s stanjem ali vrednostjo, ki na dan 30. junija 2014 presega 250.000 USD, in že obstoječi račun subjekta, ki na dan 30. junija 2014 ne presega 250.000 USD, vendar njegovo stanje ali vrednost preseže 1.000.000 USD na zadnji dan leta 2015 ali katerega koli naslednjega koledarskega leta, morata biti pregledana v skladu s postopki, navedenimi v odstavku D tega oddelka.

C. Računi subjektov, za katere se zahteva poročanje. V zvezi z že obstoječimi računi subjektov, opisanimi v odstavku B tega oddelka, se samo računi, ki jih ima en ali več subjektov, ki so določene osebe ZDA, ali pasivnih NFTS z eno ali več obvladujočimi osebami, ki so državljani ali rezidenti ZDA, obravnavajo kot računi ZDA, o katerih se poroča. Poleg tega se računi, ki jih imajo nesodelujoče finančne institucije, obravnavajo kot računi, za katere se pristojnemu organu Slovenije sporočajo skupni zneski plačil, kot je opisano v pododstavku b) prvega odstavka 4. člena sporazuma.

D. Postopki pregleda za identificiranje računov subjektov, za katere se zahteva poročanje. Za že obstoječe račune subjektov, opisane v odstavku B tega oddelka, mora poročevalska finančna institucija Slovenije uporabiti naslednje postopke pregleda, da ugotovi, ali imajo račun ena ali več določenih oseb ZDA, pasivni NFTS z eno ali več obvladujočih oseb, ki so državljani ali rezidenti ZDA, ali nesodelujoče finančne institucije:

1. Ugotavljanje, ali je subjekt določena oseba ZDA

a) Pregleda informacije, ki jih vodi zaradi predpisov ali zaradi poslovanja s strankami (vključno z informacijami, zbranimi v skladu s postopki za preprečevanje pranja denarja ali poznavanje strank), da ugotovi, ali informacije kažejo na to, da je imetnik računa oseba ZDA. Pri tem informacije, ki kažejo na to, da je imetnik računa oseba ZDA, vključujejo kraj ustanovitve ali organiziranja v ZDA ali naslov v ZDA.

b) Če informacije kažejo na to, da je imetnik računa oseba ZDA, mora poročevalska finančna institucija Slovenije račun obravnavati kot račun ZDA, o katerem se poroča, razen če od imetnika računa ne pridobi samopotrčila (ki je lahko na obrazcu IRS W-8 ali W-9 ali podobnem dogovorjenem obrazcu) ali razen če na podlagi informacij s katerimi razpolaga ali so javno dostopne, utemeljeno ne ugotovi, da imetnik računa ni določena oseba ZDA.

2. Ugotavljanje, ali je subjekt, ki ni subjekt ZDA, finančna institucija

a) Pregleda informacije, ki jih ima zaradi predpisov ali zaradi poslovanja s strankami (vključno z informacijami, zbranimi v skladu s postopki za preprečevanje pranja denarja ali poznavanje strank), da ugotovi, ali informacije kažejo na to, da je imetnik računa finančna institucija.

b) Če informacije kažejo na to, da je imetnik računa finančna institucija, ali če poročevalska finančna institucija Slovenije preveri globalno posredniško identifikacijsko številko imetnika računa na seznamu TFI, ki ga objavi IRS, potem račun ni račun ZDA, o katerem se poroča.

3. Ugotavljanje, ali je finančna institucija nesodelujoča finančna institucija, za plačila kateri velja skupno poročanje v skladu s pododstavkom b) prvega odstavka 4. člena sporazuma

a) Ob upoštevanju točke b) tretjega pododstavka odstavka D tega oddelka lahko poročevalska finančna institucija Slovenije ugotovi, da je imetnik računa finančna institucija Slovenije ali finančna institucija druge partnerske jurisdikcije, če utemeljeno ugotovi, da ima imetnik računa tak status na podlagi globalne posredniške identifikacijske številke imetnika računa s seznamom TFI, ki ga objavi IRS, ali drugih informacij, ki so javno dostopne oziroma s katerimi poročevalska finančna institucija Slovenije razpolaga. V takem primeru ni potreben noben nadaljnji pregled, identificiranje ali poročanje v zvezi z računom.

b) If the Account Holder is a Slovenian Financial Institution or other Partner Jurisdiction Financial Institution treated by the IRS as a Nonparticipating Financial Institution, then the account is not a U.S. Reportable Account, but payments to the Account Holder must be reported as contemplated in subparagraph 1(b) of Article 4 of the Agreement.

c) If the Account Holder is not a Slovenian Financial Institution or other Partner Jurisdiction Financial Institution, then the Reporting Slovenian Financial Institution must treat the Account Holder as a Nonparticipating Financial Institution payments to which are reportable under subparagraph 1(b) of Article 4 of the Agreement, unless the Reporting Slovenian Financial Institution:

(1) Obtains a self-certification (which may be on an IRS Form W-8 or similar agreed form) from the Account Holder that it is a certified deemed-compliant FFI, or an exempt beneficial owner, as those terms are defined in relevant U.S. Treasury Regulations; **or**

(2) In the case of a participating FFI or registered deemed-compliant FFI, verifies the Account Holder's Global Intermediary Identification Number on the published IRS FFI list.

4. Determine Whether an Account Held by an NFFE Is a U.S. Reportable Account. With respect to an Account Holder of a Preexisting Entity Account that is not identified as either a U.S. Person or a Financial Institution, the Reporting Slovenian Financial Institution must identify (i) whether the Account Holder has Controlling Persons, (ii) whether the Account Holder is a Passive NFFE, and (iii) whether any of the Controlling Persons of the Account Holder is a U.S. citizen or resident. In making these determinations the Reporting Slovenian Financial Institution must follow the guidance in subparagraphs D(4)(a) through D(4)(d) of this section in the order most appropriate under the circumstances.

a) For purposes of determining the Controlling Persons of an Account Holder, a Reporting Slovenian Financial Institution may rely on information collected and maintained pursuant to AML/KYC Procedures.

b) For purposes of determining whether the Account Holder is a Passive NFFE, the Reporting Slovenian Financial Institution must obtain a self-certification (which may be on an IRS Form W-8 or W-9, or on a similar agreed form) from the Account Holder to establish its status, unless it has information in its possession or that is publicly available, based on which it can reasonably determine that the Account Holder is an Active NFFE.

c) For purposes of determining whether a Controlling Person of a Passive NFFE is a U.S. citizen or resident for tax purposes, a Reporting Slovenian Financial Institution may rely on:

(1) Information collected and maintained pursuant to AML/KYC Procedures in the case of a Preexisting Entity Account held by one or more NFFEs with an account balance or value that does not exceed \$1,000,000; **or**

(2) A self-certification (which may be on an IRS Form W-8 or W-9, or on a similar agreed form) from the Account Holder or such Controlling Person in the case of a Preexisting Entity Account held by one or more NFFEs with an account balance or value that exceeds \$1,000,000.

d) If any Controlling Person of a Passive NFFE is a U.S. citizen or resident, the account shall be treated as a U.S. Reportable Account.

E. Timing of Review and Additional Procedures Applicable to Preexisting Entity Accounts.

1. Review of Preexisting Entity Accounts with an account balance or value that exceeds \$250,000 as of June 30, 2014 must be completed by June 30, 2016.

2. Review of Preexisting Entity Accounts with an account balance or value that does not exceed \$250,000 as of June 30, 2014, but exceeds \$1,000,000 as of December 31 of 2015 or any subsequent year, must be completed within six months after the last day of the calendar year in which the account balance or value exceeds \$1,000,000.

b) Če je imetnik računa finančna institucija Slovenije ali finančna institucija druge partnerske jurisdikcije, ki jo IRS obravnava kot nesodelujočo finančno institucijo, se račun ne šteje za račun ZDA, o katerem se poroča, vendar je treba o plačilih imetniku računa poročati, kot je predvideno v pododstavku b) prvega odstavka 4. člena sporazuma.

c) Če imetnik računa ni finančna institucija Slovenije ali finančna institucija druge partnerske jurisdikcije, mora poročevalska finančna institucija Slovenije imetnika računa obravnavati kot nesodelujočo finančno institucijo, za plačila kateri se zahteva poročanje v skladu s pododstavkom b) prvega odstavka 4. člena sporazuma, razen če poročevalska finančna institucija Slovenije:

(1) ne pridobi samopotrčila (ki je lahko na obrazcu IRS W-8 ali podobnem dogovorjenem obrazcu) od imetnika računa, da je potrjena TFI, domnevno skladna s FATCA, ali oproščeni upravičeni lastnik, kakor sta ta izraza opredeljena v ustreznih predpisih finančnega ministrstva ZDA, **ali**

(2) v primeru sodelujoče TFI ali registrirane TFI, domnevno skladne s FATCA, ne preveri globalne posredniške identifikacijske številke imetnika računa na seznamu TFI, ki ga objavi IRS.

4. Ugotavljanje, ali je račun, ki ga ima NFTS, račun ZDA, o katerem se poroča. V zvezi z imetnikom že obstoječega računa subjekta, ki ni opredeljen ne kot oseba ZDA ne kot finančna institucija, mora poročevalska finančna institucija Slovenije ugotoviti: (i) ali ima imetnik računa obvladujoče osebe, (ii) ali je imetnik računa pasivni NFTS in (iii) ali je katera od obvladujočih oseb imetnika računa državljan ali rezident ZDA. Pri tem ugotavljanju mora poročevalska finančna institucija Slovenije upoštevati navodila v točkah a) do d) četrtega pododstavka odstavka D tega oddelka v najprimernejšem vrstnem redu glede na okoliščine.

a) Pri ugotavljanju obvladujočih oseb imetnika računa se poročevalska finančna institucija Slovenije lahko opre na informacije, ki se zbirajo in vodijo v skladu s postopki za preprečevanje pranja denarja ali poznavanje strank.

b) Pri ugotavljanju, ali je imetnik računa pasivni NFTS, mora poročevalska finančna institucija Slovenije od imetnika računa pridobiti samopotrčilo (ki je lahko na obrazcu IRS W-8 ali W-9 ali podobnem dogovorjenem obrazcu), da ugotovi njegov status, razen če na podlagi informacij, s katerimi razpolaga ali so javno dostopne, utemeljeno ne ugotovi, da je imetnik računa aktivni NFTS.

c) Pri ugotavljanju, ali je obvladujoča oseba pasivnega NFTS državljan ali rezident ZDA za davčne namene, se poročevalska finančna institucija Slovenije lahko opre na:

(1) informacije, ki se zbirajo in vodijo v skladu s postopki za preprečevanje pranja denarja ali poznavanje strank glede že obstoječega računa subjekta, ki ga ima en ali več NFTS, s stanjem ali vrednostjo, ki ne presega 1.000.000 USD, **ali**

(2) samopotrčilo (ki je lahko na obrazcu IRS W-8 ali W-9 ali podobnem dogovorjenem obrazcu) imetnika računa ali obvladujoče osebe glede že obstoječega računa subjekta, ki ga ima en ali več NFTS, s stanjem ali vrednostjo, ki presega 1.000.000 USD.

d) Če je katera koli obvladujoča oseba pasivnega NFTS državljan ali rezident ZDA, se račun obravnava kot račun ZDA, o katerem se poroča.

E. Časovni okvir postopkov pregleda in dodatnih postopkov, ki veljajo za že obstoječe račune subjektov

1. Pregled že obstoječih računov subjektov s stanjem ali vrednostjo, ki na dan 30. junija 2014 presega 250.000 USD, se mora dokončati do 30. junija 2016.

2. Pregled že obstoječih računov s stanjem ali vrednostjo, ki na dan 30. junija 2014 ne presega 250.000 USD, vendar na dan 31. decembra leta 2015 ali katerega koli naslednjega leta presega 1.000.000 USD, se mora dokončati v šestih mesecih po zadnjem dnevu koledarskega leta, v katerem stanje na računu ali vrednost preseže 1.000.000 USD.

3. If there is a change of circumstances with respect to a Preexisting Entity Account that causes the Reporting Slovenian Financial Institution to know, or have reason to know, that the self-certification or other documentation associated with an account is incorrect or unreliable, the Reporting Slovenian Financial Institution must redetermine the status of the account in accordance with the procedures set forth in paragraph D of this section.

V. New Entity Accounts. The following rules and procedures apply for purposes of identifying U.S. Reportable Accounts and accounts held by Nonparticipating Financial Institutions among Financial Accounts held by Entities and opened on or after July 1, 2014 ("New Entity Accounts").

A. Entity Accounts Not Required to Be Reviewed, Identified or Reported. Unless the Reporting Slovenian Financial Institution elects otherwise, either with respect to all New Entity Accounts or, separately, with respect to any clearly identified group of such accounts, where the implementing rules in Slovenia provide for such election, a credit card account or a revolving credit facility treated as a New Entity Account is not required to be reviewed, identified, or reported, provided that the Reporting Slovenian Financial Institution maintaining such account implements policies and procedures to prevent an account balance owed to the Account Holder that exceeds \$50,000.

B. Other New Entity Accounts. With respect to New Entity Accounts not described in paragraph A of this section, the Reporting Slovenian Financial Institution must determine whether the Account Holder is: (i) a Specified U.S. Person; (ii) a Slovenian Financial Institution or other Partner Jurisdiction Financial Institution; (iii) a participating FFI, a deemed-compliant FFI, or an exempt beneficial owner, as those terms are defined in relevant U.S. Treasury Regulations; or (iv) an Active NFFE or Passive NFFE.

1. Subject to subparagraph B(2) of this section, a Reporting Slovenian Financial Institution may determine that the Account Holder is an Active NFFE, a Slovenian Financial Institution, or other Partner Jurisdiction Financial Institution if the Reporting Slovenian Financial Institution reasonably determines that the Account Holder has such status on the basis of the Account Holder's Global Intermediary Identification Number or other information that is publicly available or in the possession of the Reporting Slovenian Financial Institution, as applicable.

2. If the Account Holder is a Slovenian Financial Institution or other Partner Jurisdiction Financial Institution treated by the IRS as a Nonparticipating Financial Institution, then the account is not a U.S. Reportable Account, but payments to the Account Holder must be reported as contemplated in subparagraph 1(b) of Article 4 of the Agreement.

3. In all other cases, a Reporting Slovenian Financial Institution must obtain a self-certification from the Account Holder to establish the Account Holder's status. Based on the self-certification, the following rules apply:

a) If the Account Holder is a **Specified U.S. Person**, the Reporting Slovenian Financial Institution must treat the account as a U.S. Reportable Account.

b) If the Account Holder is a **Passive NFFE**, the Reporting Slovenian Financial Institution must identify the Controlling Persons as determined under AML/KYC Procedures, and must determine whether any such person is a U.S. citizen or resident on the basis of a self-certification from the Account Holder or such person. If any such person is a U.S. citizen or resident, the Reporting Slovenian Financial Institution must treat the account as a U.S. Reportable Account.

3. Če se spremenijo okoliščine v zvezi z že obstoječim računom subjekta, zaradi česar poročevalska finančna institucija Slovenije spozna ali utemeljeno domneva, da je samopotrđilo ali druga dokumentacija v zvezi z računom nepravilna ali nezanesljiva, mora poročevalska finančna institucija Slovenije ponovno določiti status računa v skladu s postopki iz odstavka D tega oddelka.

V. Novi računi subjektov. Za identificiranje računov ZDA, o katerih se poroča, in računov, ki jih imajo nesodelujoče finančne institucije, med finančnimi računi, ki jih imajo subjekti in so bili odprti 1. julija 2014 ali po njem (novi računi subjektov), se uporabljajo naslednja pravila in postopki.

A. Računi subjektov, za katere se ne zahteva pregled, identificiranje ali poročanje. Razen če se poročevalska finančna institucija Slovenije odloči drugače glede vseh novih računov subjektov ali posebej glede katere koli jasno opredeljene skupine takih računov, kadar izvedbena pravila v Sloveniji tako izbirno omogočajo, se za račun kreditne kartice ali revolving kredit, ki se obravnava kot nov račun subjekta, ne zahteva pregled, identificiranje ali poročanje, če poročevalska finančna institucija Slovenije, ki vodi tak račun, izvaja politike in postopke za preprečevanje, da bi stanje obveznosti na računu do imetnika računa preseglo 50.000 USD.

B. Drugi novi računi subjektov. Glede novih računov subjektov, ki niso opisani v odstavku A tega oddelka, mora poročevalska finančna institucija Slovenije ugotoviti, ali je imetnik računa: (i) določena oseba ZDA; (ii) finančna institucija Slovenije ali finančna institucija druge partnerske jurisdikcije; (iii) sodelujoča TFI, TFI, domnevno skladna s FATCA, ali oproščeni upravičeni lastnik, kakor so ti izrazi opredeljeni v ustreznih predpisih finančnega ministrstva ZDA, ali (iv) aktivni NFTS ali pasivni NFTS.

1. Ob upoštevanju drugega pododstavka odstavka B tega oddelka lahko poročevalska finančna institucija Slovenije ugotovi, da je imetnik računa aktivni NFTS, finančna institucija Slovenije ali finančna institucija druge partnerske jurisdikcije, če utemeljeno ugotovi, da ima imetnik računa tak status na podlagi globalne posredniške identifikacijske številke ali drugih informacij, ki so javno dostopne oziroma s katerimi razpolaga poročevalska finančna institucija Slovenije.

2. Če je imetnik računa slovenska finančna institucija ali finančna institucija partnerske jurisdikcije, ki jo IRS obravnava kot nesodelujočo finančno institucijo, se račun ne šteje za račun ZDA, o katerem se poroča, vendar je treba o plačilih imetniku računa poročati, kot je predvideno v pododstavku b) prvega odstavka 4. člena sporazuma.

3. V vseh drugih primerih mora poročevalska finančna institucija Slovenije od imetnika računa pridobiti samopotrđilo, da ugotovi status imetnika računa. Pri upoštevanju samopotrđila veljajo naslednja pravila:

a) Če je imetnik računa **določena oseba ZDA**, mora poročevalska finančna institucija Slovenije tak račun obravnavati kot račun ZDA, o katerem se poroča.

b) Če je imetnik računa **pasivni NFTS**, mora poročevalska finančna institucija Slovenije identificirati obvladujoče osebe, kot so ugotovljene po postopkih za preprečevanje pranja denarja ali poznavanje strank, in mora na podlagi samopotrđila imetnika računa ali take osebe ugotoviti, ali je katera koli taka oseba državljan ali rezident ZDA. Če je katera koli taka oseba državljan ali rezident ZDA, mora poročevalska finančna institucija Slovenije račun obravnavati kot račun ZDA, o katerem se poroča.

c) If the Account Holder is: (i) a U.S. Person that is not a Specified U.S. Person; (ii) subject to subparagraph B(3)(d) of this section, a Slovenian Financial Institution or other Partner Jurisdiction Financial Institution; (iii) a participating FFI, a deemed-compliant FFI, or an exempt beneficial owner, as those terms are defined in relevant U.S. Treasury Regulations; (iv) an Active NFFE; or (v) a Passive NFFE none of the Controlling Persons of which is a U.S. citizen or resident, then the account is not a U.S. Reportable Account, and no reporting is required with respect to the account.

d) If the Account Holder is a Nonparticipating Financial Institution (including a Slovenian Financial Institution or other Partner Jurisdiction Financial Institution treated by the IRS as a Nonparticipating Financial Institution), then the account is not a U.S. Reportable Account, but payments to the Account Holder must be reported as contemplated in subparagraph 1(b) of Article 4 of the Agreement.

VI. **Special Rules and Definitions.** The following additional rules and definitions apply in implementing the due diligence procedures described above:

A. **Reliance on Self-Certifications and Documentary Evidence.** A Reporting Slovenian Financial Institution may not rely on a self-certification or documentary evidence if the Reporting Slovenian Financial Institution knows or has reason to know that the self-certification or documentary evidence is incorrect or unreliable.

B. **Definitions.** The following definitions apply for purposes of this Annex I.

1. **AML/KYC Procedures.** "AML/KYC Procedures" means the customer due diligence procedures of a Reporting Slovenian Financial Institution pursuant to the anti-money laundering or similar requirements of Slovenia to which such Reporting Slovenian Financial Institution is subject.

2. **NFFE.** An "NFFE" means any Non-U.S. Entity that is not an FFI as defined in relevant U.S. Treasury Regulations or is an Entity described in subparagraph B(4)(j) of this section, and also includes any Non-U.S. Entity that is established in Slovenia or another Partner Jurisdiction and that is not a Financial Institution.

3. **Passive NFFE.** A "Passive NFFE" means any NFFE that is not (i) an Active NFFE, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

4. **Active NFFE.** An "Active NFFE" means any NFFE that meets any of the following criteria:

a) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;

c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;

d) The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;

c) Če je subjekt, ki je imetnik računa: (i) oseba ZDA, ki ni določena oseba ZDA; (ii) finančna institucija Slovenije ali finančna institucija druge partnerske jurisdikcije v skladu s točko d) tretjega pododstavka odstavka B tega oddelka; (iii) sodelujoča TFI, TFI, domnevno skladna s FATCA, ali oproščeni upravičeni lastnik, kakor so ti izrazi opredeljeni v ustreznih predpisih finančnega ministrstva ZDA; (iv) aktivni NFTS ali (v) pasivni NFTS, pri katerem nobena od obvladujočih oseb ni državljan ali rezident ZDA, se račun ne šteje za račun ZDA, o katerem se poroča, in se v zvezi z njim poročanje ne zahteva.

d) Če je imetnik računa nesodelujoča finančna institucija (vključno s finančno institucijo Slovenije ali finančno institucijo druge partnerske jurisdikcije, ki jo IRS obravnava kot nesodelujočo finančno institucijo), se račun ne šteje za račun ZDA, o katerem se poroča, vendar je treba o plačilih imetniku računa poročati, kot je predvideno v pododstavku b) prvega odstavka 4. člena sporazuma.

VI. **Posebna pravila in pomen izrazov.** Pri izvajanju zgoraj opisanih postopkov dolžne skrbnosti veljajo naslednja dodatna pravila in pomen izrazov:

A. **Zanašanje na samopotrdila in dokazne listine.** Poročevalska finančna institucija Slovenije se ne more zanašati na samopotrdilo ali dokazne listine, če spozna ali utemeljeno domneva, da so samopotrdilo ali dokazne listine nepravilni ali nezanesljivi.

B. **Pomen izrazov.** V tej prilogi I naslednji izrazi pomenijo:

1. **Postopki za preprečevanje pranja denarja ali poznavanje strank.** "Postopki za preprečevanje pranja denarja ali poznavanje strank" pomenijo postopke poročevalske finančne institucije Slovenije glede dolžne skrbnosti v zvezi s strankami v skladu z zahtevami za preprečevanje pranja denarja ali podobnimi zahtevami Slovenije, ki veljajo za poročevalsko finančno institucijo Slovenije.

2. **NFTS.** "NFTS" pomeni kateri koli subjekt, ki ni subjekt ZDA, pri čemer ni TFI, kakor je opredeljena v ustreznih predpisih finančnega ministrstva ZDA, ali je subjekt, opisan v točki j) četrtega pododstavka odstavka B tega oddelka, ter vključuje tudi kateri koli subjekt, ki ni subjekt ZDA, ki je ustanovljen v Sloveniji ali v drugi partnerski jurisdikciji in ni finančna institucija.

3. **Pasivni NFTS.** "Pasivni NFTS" pomeni kateri koli NFTS, ki ni: (i) aktivni NFTS ali (ii) tuje partnerstvo ali tuji skrbniški sklad, odgovoren za odtegljaje po ustreznih predpisih finančnega ministrstva ZDA.

4. **Aktivni NFTS.** "Aktivni NFTS" pomeni NFTS, ki izpolnjuje katero koli od naslednjih meril:

a) manj kakor 50 odstotkov bruto dohodka NFTS v predhodnem koledarskem letu ali drugem ustreznem poročevalnem obdobju je pasivni dohodek in manj kakor 50 odstotkov sredstev, ki jih je imel NFTS v predhodnem koledarskem letu ali drugem ustreznem poročevalnem obdobju, pa so sredstva, ki ustvarjajo pasivni dohodek ali se z njimi lahko ustvarja pasivni dohodek;

b) z delnicami NFTS se redno trguje na organiziranem trgu vrednostnih papirjev ali je NFTS povezani subjekt subjekta, z delnicami katerega se redno trguje na organiziranem trgu vrednostnih papirjev;

c) NFTS je organiziran na odvisnem ozemlju ZDA in vsi lastniki prejemnika plačila so dobroverni rezidenti tega odvisnega ozemlja ZDA;

d) NFTS je vlada (ki ni vlada ZDA), politična enota take vlade (ki vključuje, da ne bi bilo dvoma, državo, pokrajino, okrožje ali občino) ali javni organ, ki opravlja naloge take vlade ali njene politične enote, vlada odvisnega ozemlja ZDA, mednarodna organizacija, centralna emisijska banka, ki ni banka ZDA, ali subjekt, ki je v celotni lasti enega ali več prej navedenih;

e) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity shall not qualify for NFFE status if the entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;

f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;

g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;

h) The NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;

i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; **or**

j) The NFFE meets all of the following requirements:

i. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;

ii. It is exempt from income tax in its jurisdiction of residence;

iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

iv. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; **and**

v. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.

5. Preexisting Account. A "Preexisting Account" means a Financial Account maintained by a Reporting Financial Institution as of June 30, 2014.

e) pretežen del dejavnosti NFTS je imetništvo (v celoti ali delno) izdanih delnic v eni ali več hčerinskih družbah, ki ne trgujejo ali poslujejo kot finančne institucije, ali zagotavljanje financiranja in storitev tem družbam, pri čemer subjekt ne more pridobiti statusa NFTS, če deluje (ali se predstavlja) kot investicijski sklad, na primer zasebni lastniški sklad, sklad tveganega kapitala, sklad za odkupe z zadolžitvijo ali kot kateri koli naložbeni nosilec, katerega namen je pridobivanje ali financiranje družb in nato imetništvo deležev v teh družbah kot kapitalskih sredstev za vlaganje;

f) NFTS še ne opravlja dejavnosti in je ni opravljal v preteklosti, vendar vlaga premoženje v sredstva z namenom opravljati dejavnost, ki ni dejavnost finančne institucije, pod pogojem, da za NFTS ta izjema ne velja po dnevu, ko poteče 24 mesecev od dneva, ko je bil NFTS organiziran;

g) NFTS v preteklih petih letih ni bil finančna institucija in je v postopku likvidiranja svojih sredstev ali reorganizacije z namenom nadaljevati ali ponovno vzpostaviti poslovanje, ki ni poslovanje finančne institucije;

h) NFTS se ukvarja predvsem s transakcijami financiranja in varovanja pred tveganji s povezanimi subjekti, ki niso finančne institucije, ali zanje in ne zagotavlja finančnih storitev ali storitev varovanja pred tveganji subjektu, ki ni povezani subjekt, pod pogojem, da se skupina katerih koli tako povezanih subjektov ukvarja predvsem s poslovanjem, ki ni poslovanje finančne institucije;

i) NFTS je "izvzeti NFTS", kot je opisan v ustreznih predpisih finančnega ministrstva ZDA, **ali**

j) NFTS izpolnjuje vse naslednje zahteve:

i. je ustanovljen in deluje v jurisdikciji, katere rezident je, izključno v verske, dobrodelne, znanstvene, umetniške, kulturne, športne ali izobraževalne namene ali je ustanovljen in deluje v jurisdikciji, katere rezident je, ter je strokovna organizacija, poslovno združenje, gospodarska zbornica, delavska organizacija, kmetijska ali hortikulturna organizacija, državljansko združenje ali organizacija, ki deluje izključno za spodbujanje družbene blaginje,

ii. je oproščen davka od dohodka v jurisdikciji, katere rezident je,

iii. nima družbenikov ali članov, ki bi imeli lastniški ali upravičeni delež v njegovem dohodku ali sredstvih,

iv. veljavna zakonodaja jurisdikcije, katere rezident je NFTS, ali listine o ustanovitvi NFTS ne dovoljujejo delitve dohodka ali sredstev NFTS ali njihove uporabe v korist zasebne osebe ali nedobrodelnega subjekta, razen pri dobrodelnem delovanju NFTS ali kot plačilo primerne nadomestila za opravljene storitve ali kot plačilo, ki ustreza pošteni tržni vrednosti premoženja, ki ga je kupil NFTS, **in**

v. veljavna zakonodaja jurisdikcije, katere rezident je NFTS, ali listine o ustanovitvi NFTS določajo, da se ob likvidaciji ali prenehanju NFTS vsa njegova sredstva razdelijo državnemu subjektu ali drugi nepridobitni organizaciji ali pripadejo vladi jurisdikcije, katere rezident je NFTS, ali kateri koli njeni politični enoti.

5. Že obstoječi račun. "Že obstoječi račun" pomeni finančni račun, ki ga vodi poročevalska finančna institucija na dan 30. junija 2014.

C. Account Balance Aggregation and Currency Translation Rules.

1. **Aggregation of Individual Accounts.** For purposes of determining the aggregate balance or value of Financial Accounts held by an individual, a Reporting Slovenian Financial Institution is required to aggregate all Financial Accounts maintained by the Reporting Slovenian Financial Institution, or by a Related Entity, but only to the extent that the Reporting Slovenian Financial Institution's computerized systems link the Financial Accounts by reference to a data element such as client number or taxpayer identification number, and allow account balances or values to be aggregated. Each holder of a jointly held Financial Account shall be attributed the entire balance or value of the jointly held Financial Account for purposes of applying the aggregation requirements described in this paragraph 1.

2. **Aggregation of Entity Accounts.** For purposes of determining the aggregate balance or value of Financial Accounts held by an Entity, a Reporting Slovenian Financial Institution is required to take into account all Financial Accounts that are maintained by the Reporting Slovenian Financial Institution, or by a Related Entity, but only to the extent that the Reporting Slovenian Financial Institution's computerized systems link the Financial Accounts by reference to a data element such as client number or taxpayer identification number, and allow account balances or values to be aggregated.

3. **Special Aggregation Rule Applicable to Relationship Managers.** For purposes of determining the aggregate balance or value of Financial Accounts held by a person to determine whether a Financial Account is a High Value Account, a Reporting Slovenian Financial Institution is also required, in the case of any Financial Accounts that a relationship manager knows, or has reason to know, are directly or indirectly owned, controlled, or established (other than in a fiduciary capacity) by the same person, to aggregate all such accounts.

4. **Currency Translation Rule.** For purposes of determining the balance or value of Financial Accounts denominated in a currency other than the U.S. dollar, a Reporting Slovenian Financial Institution must convert the U.S. dollar threshold amounts described in this Annex I into such currency using a published spot rate determined as of the last day of the calendar year preceding the year in which the Reporting Slovenian Financial Institution is determining the balance or value.

D. **Documentary Evidence.** For purposes of this Annex I, acceptable documentary evidence includes any of the following:

1. A certificate of residence issued by an authorized government body (for example, a government or agency thereof, or a municipality) of the jurisdiction in which the payee claims to be a resident.

2. With respect to an individual, any valid identification issued by an authorized government body (for example, a government or agency thereof, or a municipality), that includes the individual's name and is typically used for identification purposes.

3. With respect to an Entity, any official documentation issued by an authorized government body (for example, a government or agency thereof, or a municipality) that includes the name of the Entity and either the address of its principal office in the jurisdiction (or U.S. Territory) in which it claims to be a resident or the jurisdiction (or U.S. Territory) in which the Entity was incorporated or organized.

4. With respect to a Financial Account maintained in a jurisdiction with anti-money laundering rules that have been approved by the IRS in connection with a Qualified Intermediary ("QI") agreement (as described in relevant U.S. Treasury Regulations), any of the documents, other than a Form W-8 or W-9, referenced in the jurisdiction's attachment to the QI agreement for identifying individuals or Entities.

C. Pravila o seštevanju stanj na računih in pretvorbi valut

1. **Seštevanje računov posameznika.** Pri ugotavljanju skupnega stanja ali vrednosti finančnih računov, ki jih ima posameznik, mora poročevalska finančna institucija Slovenije sešteti vse finančne račune, ki jih vodi ona sama ali povezani subjekt, vendar samo če računalniški sistemi poročevalske finančne institucije Slovenije povezujejo račune po podatkovnem elementu, kakor je številka stranke ali identifikacijska številka davkoplačevalca, in omogočajo seštevanje stanj na računih ali vrednosti računov. Pri izpolnjevanju zahtev glede seštevanja, opisanih v tem prvem odstavku, se vsakemu imetniku skupnega finančnega računa pripíše celotno stanje ali vrednost skupnega finančnega računa.

2. **Seštevanje računov subjekta.** Pri ugotavljanju skupnega stanja ali vrednosti finančnih računov, ki jih ima subjekt, mora poročevalska finančna institucija Slovenije upoštevati vse finančne račune, ki jih vodi ona sama ali povezani subjekt, vendar samo če računalniški sistemi poročevalske finančne institucije Slovenije povezujejo račune po podatkovnem elementu, kakor je številka stranke ali identifikacijska številka davkoplačevalca, in omogočajo seštevanje stanj na računih ali vrednosti računov.

3. **Posebno pravilo o seštevanju za uslužbence za poslovanja s strankami.** Pri ugotavljanju skupnega stanja ali vrednosti finančnih računov, ki jih ima oseba, da se ugotovi, ali gre za finančni račun visoke vrednosti, mora poročevalska finančna institucija Slovenije tudi v primeru katerih koli finančnih računov, glede katerih uslužbenec za poslovanje s strankami spozna ali utemeljeno domneva, da jih ima v neposredni ali posredni lasti, jih nadzoruje ali odpre (drugače kot fiduciar) ista oseba, sešteti vse take račune.

4. **Pravilo o pretvorbi valut.** Pri ugotavljanju stanja ali vrednosti finančnih računov, izraženih v valuti, ki ni ameriški dolar, mora poročevalska finančna institucija Slovenije dolarске mejne zneske, opisane v tej prilogi I, preračunati v tako valuto z uporabo veljavnega tečaja, objavljenega na zadnji dan koledarskega leta pred letom, v katerem ugotavlja stanje ali vrednost.

D. **Dokazne listine.** V tej prilogi I sprejemljive dokazne listine vključujejo kar koli od naslednjega:

1. potrdilo o rezidentstvu, ki ga izda pooblaščen javni organ (na primer vlada ali njena agencija ali občina) jurisdikcije, za katero prejemnik plačila zatrjuje, da je njen rezident;

2. glede posameznika kateri koli veljaven identifikacijski dokument, ki ga izda pooblaščen javni organ (na primer vlada ali njena agencija ali občina) in vsebuje ime in priimek posameznika ter se praviloma uporablja za ugotavljanje istovetnosti;

3. glede subjekta katero koli uradno dokumentacijo, ki jo izda pooblaščen javni organ (na primer vlada ali njena agencija ali občina) in vsebuje ime subjekta ter ali naslov njegovega sedeža v jurisdikciji (ali na odvisnem ozemlju ZDA), za katero zatrjuje, da je njen rezident, ali jurisdikcijo (ali odvisno ozemlje ZDA), v kateri je bil subjekt ustanovljen ali organiziran;

4. glede finančnega računa, ki se vodi v jurisdikciji s pravili za preprečevanje pranja denarja, ki jih je odobril IRS v zvezi s sporazumom o kvalificiranem posredniku (QI) (kot je opisano v ustreznih predpisih finančnega ministrstva ZDA), kateri koli od dokumentov razen obrazca W-8 ali W-9, ki je naveden v prilogi k sporazumu QI za jurisdikcijo v zvezi z identifikacijo posameznikov ali subjektov;

5. Any financial statement, third-party credit report, bankruptcy filing, or U.S. Securities and Exchange Commission report.

E. Alternative Procedures for Financial Accounts Held by Individual Beneficiaries of a Cash Value Insurance Contract. A Reporting Slovenian Financial Institution may presume that an individual beneficiary (other than the owner) of a Cash Value Insurance Contract receiving a death benefit is not a Specified U.S. Person and may treat such Financial Account as other than a U.S. Reportable Account unless the Reporting Slovenian Financial Institution has actual knowledge, or reason to know, that the beneficiary is a Specified U.S. Person. A Reporting Slovenian Financial Institution has reason to know that a beneficiary of a Cash Value Insurance Contract is a Specified U.S. Person if the information collected by the Reporting Slovenian Financial Institution and associated with the beneficiary contains U.S. indicia as described in subparagraph (B)(1) of section II of this Annex I. If a Reporting Slovenian Financial Institution has actual knowledge, or reason to know, that the beneficiary is a Specified U.S. Person, the Reporting Slovenian Financial Institution must follow the procedures in subparagraph B(3) of section II of this Annex I.

F. Reliance on Third Parties. Regardless of whether an election is made under paragraph C of section I of this Annex I, Slovenia may permit Reporting Slovenian Financial Institutions to rely on due diligence procedures performed by third parties, to the extent provided in relevant U.S. Treasury Regulations.

5. kateri koli finančni izkaz, poročilo tretje osebe o kreditni sposobnosti, vloga za stečaj ali poročilo Komisije za vrednostne papirje in borzo ZDA.

E. Alternativni postopki za finančne račune, ki jih imajo posamezni upravičenci po zavarovalni pogodbi z odkupno vrednostjo. Poročevalska finančna institucije Slovenije lahko domneva, da posamezen upravičenec (ki ni lastnik) po zavarovalni pogodbi z odkupno vrednostjo, ki prejme izplačilo v primeru smrti, ni določena oseba ZDA, in lahko tak finančni račun obravnava kot račun, ki ni račun ZDA, o katerem se poroča, razen če ne spozna ali utemeljeno ne domneva, da je upravičenec določena oseba ZDA. Poročevalska finančna institucija Slovenije utemeljeno domneva, da je upravičenec po zavarovalni pogodbi z odkupno vrednostjo določena oseba ZDA, če informacije, ki jih je zbrala in so povezane z upravičencem, vsebujejo indice ZDA, kot je opisano v prvem pododstavku odstavka B oddelka II te priloge I. Če poročevalska finančna institucija Slovenije spozna ali utemeljeno domneva, da je upravičenec določena oseba ZDA, mora ravnati po postopkih iz tretjega pododstavka odstavka B oddelka II te priloge I.

F. Zanašanje na tretje osebe. Ne glede na to, ali se izbere možnost po odstavku C oddelka I te priloge I, lahko Slovenija poročevalskim finančnim institucijam Slovenije dovoli, da se zaneajo na postopke dolžne skrbnosti, ki jih izvajajo tretje osebe, kot to dopuščajo ustrezni predpisi finančnega ministrstva ZDA.

ANNEX II

The following Entities shall be treated as exempt beneficial owners or deemed-compliant FFIs, as the case may be, and the following accounts are excluded from the definition of Financial Accounts.

This Annex II may be modified by a mutual written decision entered into between the Competent Authorities of Slovenia and the United States: (1) to include additional Entities and accounts that present a low risk of being used by U.S. Persons to evade U.S. tax and that have similar characteristics to the Entities and accounts described in this Annex II as of the date of signature of the Agreement; or (2) to remove Entities and accounts that, due to changes in circumstances, no longer present a low risk of being used by U.S. Persons to evade U.S. tax. Any such addition or removal shall be effective on the date of signature of the mutual decision, unless otherwise provided therein. Procedures for reaching such a mutual decision may be included in the mutual agreement or arrangement described in paragraph 6 of Article 3 of the Agreement.

I. Exempt Beneficial Owners other than Funds. The following Entities shall be treated as Non-Reporting Slovenian Financial Institutions and as exempt beneficial owners for purposes of sections 1471 and 1472 of the U.S. Internal Revenue Code, **other than** with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution.

A. Governmental Entity. The government of Slovenia, any political subdivision of Slovenia (which, for the avoidance of doubt, includes a state, province, county, or municipality), or any wholly owned agency or instrumentality of Slovenia or any one or more of the foregoing (each, a "Slovenian Governmental Entity"). This category is comprised of the integral parts, controlled entities, and political subdivisions of Slovenia.

1. An integral part of Slovenia means any person, organization, agency, bureau, fund, instrumentality, or other body, however designated, that constitutes a governing authority of Slovenia. The net earnings of the governing authority must be credited to its own account or to other accounts of Slovenia, with no portion inuring to the benefit of any private person. An integral part does not include any individual who is a sovereign, official, or administrator acting in a private or personal capacity.

2. A controlled entity means an Entity that is separate in form from Slovenia or that otherwise constitutes a separate juridical entity, provided that:

a) The Entity is wholly owned and controlled by one or more Slovenian Governmental Entities directly or through one or more controlled entities;

b) The Entity's net earnings are credited to its own account or to the accounts of one or more Slovenian Governmental Entities, with no portion of its income inuring to the benefit of any private person; and

c) The Entity's assets vest in one or more Slovenian Governmental Entities upon dissolution.

3. Income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental program, and the program activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing, however, income is considered to inure to the benefit of private persons if the income is derived from the use of a governmental entity to conduct a commercial business, such as a commercial banking business, that provides financial services to private persons.

B. International Organization. Any international organization or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organization) (1) that is comprised primarily of non-U.S. governments; (2) that has in effect a headquarters agreement with Slovenia; and (3) the income of which does not inure to the benefit of private persons.

PRILOGA II

Naslednji subjekti se odvisno od primera obravnavajo kot oproščeni upravičeni lastniki ali kot TFI, domnevno skladne s FATCA, in naslednji računi so izvzeti iz opredelitve finančnih računov.

Ta priloga II se lahko spremeni s skupno pisno odločitvijo pristojnih organov Slovenije in Združenih držav, tako da se: (1) vključijo dodatni subjekti in računi, pri katerih je majhno tveganje, da bi jih osebe ZDA uporabljale za izogibanje davku ZDA, in ki imajo podobne značilnosti kot subjekti in računi, opisani v tej prilogi II, na dan podpisa sporazuma, ali (2) izločijo subjekti in računi, pri katerih zaradi spremenjenih okoliščin ni več majhnega tveganja, da bi jih osebe ZDA uporabljale za izogibanje davku ZDA. Vsaka taka dodatna vključitev ali izločitev se začne uporabljati z dnem podpisa skupne odločitve, razen če ni drugače določeno. Postopki za doseg take skupne odločitve se lahko vključijo v skupni dogovor ali ureditev, opisano v šestem odstavku 3. člena sporazuma.

I. Oproščeni upravičeni lastniki, ki niso skladi. Naslednji subjekti se obravnavajo kot neporočevalske finančne institucije Slovenije in kot oproščeni upravičeni lastniki po oddelkih 1471 in 1472 Zakonika o notranjih prihodkih ZDA, razen v zvezi s plačilom, ki izhaja iz obveznosti v zvezi s komercialno finančno dejavnostjo take vrste, kot jo opravlja določena zavarovalna družba, skrbniška institucija ali depozitna institucija.

A. Državni subjekt. Vlada Slovenije, katera koli politična enota Slovenije (ki vključuje, da ne bi bilo dvoma, državo, pokrajino, okrožje ali občino) ali katera koli agencija ali javni organ v celotni lasti Slovenije ali enega ali več prej navedenih (vsak "državni subjekt Slovenije"). Ta skupina vključuje sestavne dele, nadzorovane subjekte in politične enote Slovenije.

1. Sestavni del Slovenije pomeni osebo, organizacijo, agencijo, urad, sklad, javni organ ali kakor koli imenovano drugo telo, ki je organ oblasti Slovenije. Čisti dobiček organa oblasti se mora pripisati na njegov račun ali druge račune Slovenije, pri čemer noben del ne gre v korist katere koli zasebne osebe. Sestavni del ne vključuje posameznika, ki je vladar, uradnik ali upravljalavec, ki nastopa zasebno ali v osebнем svojstvu.

2. Nadzorovani subjekt pomeni subjekt, ki je po obliki ločen od Slovenije ali je drugače ločen pravni subjekt, če:

a) je subjekt v celotni lasti in pod nadzorom enega ali več državnih subjektov Slovenije, in sicer neposredno ali prek enega ali več nadzorovanih subjektov,

b) se čisti dobiček subjekta pripíše na njegov račun ali račune enega ali več državnih subjektov Slovenije, pri čemer noben del njegovega dohodka ne gre v korist katere koli zasebne osebe, in

c) se premoženje subjekta ob prenehanju prenese na enega ali več državnih subjektov Slovenije.

3. Dohodek ne gre v korist katere koli zasebne osebe, če so take osebe predvideni upravičenci vladnega programa in se dejavnosti po programu izvajajo za širšo javnost v zvezi s splošno blaginjo ali se nanašajo na izvajanje posameznih nalog države. Ne glede na to pa se šteje, da gre dohodek v korist zasebnih oseb, če je dosežen prek državnega subjekta, ki se uporablja za opravljanje komercialne dejavnosti, kot je komercialna bančna dejavnost, s katero se zagotavljajo finančne storitve zasebnim osebam.

B. Mednarodna organizacija. Katera koli mednarodna organizacija ali agencija ali javni organ v njeni celotni lasti. Ta skupina vključuje katero koli medvladno organizacijo (vključno z nadnacionalno organizacijo): (1) ki jo sestavljajo predvsem vlade, ki niso vlada ZDA, (2) ki ima s Slovenijo veljaven sporazum o sedežu in (3) dohodek katere ne gre v korist zasebnih oseb.

C. Central Bank. An institution that is by law or government sanction the principal authority, other than the government of Slovenia itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of Slovenia, whether or not owned in whole or in part by Slovenia.

II. Funds that Qualify as Exempt Beneficial Owners. The following Entities shall be treated as Non-Reporting Slovenian Financial Institutions and as exempt beneficial owners for purposes of sections 1471 and 1472 of the U.S. Internal Revenue Code.

A. Treaty-Qualified Retirement Fund. A fund established in Slovenia, provided that the fund is entitled to benefits under an income tax treaty between Slovenia and the United States on income that it derives from sources within the United States (or would be entitled to such benefits if it derived any such income) as a resident of Slovenia that satisfies any applicable limitation on benefits requirement, and is operated principally to administer or provide pension or retirement benefits.

B. Broad Participation Retirement Fund. A fund established in Slovenia to provide retirement, disability, or death benefits, or any combination thereof, to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered, provided that the fund:

1. Does not have a single beneficiary with a right to more than five percent of the fund's assets;
2. Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in Slovenia; and
3. Satisfies at least one of the following requirements:

- a) The fund is generally exempt from tax in Slovenia on investment income under the laws of Slovenia due to its status as a retirement or pension plan;

- b) The fund receives at least 50 percent of its total contributions (other than transfers of assets from other plans described in paragraphs A through D of this section or from retirement and pension accounts described in subparagraph A(1) of section V of this Annex II) from the sponsoring employers;

- c) Distributions or withdrawals from the fund are allowed only upon the occurrence of specified events related to retirement, disability, or death (except rollover distributions to other retirement funds described in paragraphs A through D of this section or retirement and pension accounts described in subparagraph A(1) of section V of this Annex II), or penalties apply to distributions or withdrawals made before such specified events; or

- d) Contributions (other than certain permitted make-up contributions) by employees to the fund are limited by reference to earned income of the employee or may not exceed \$50,000 annually, applying the rules set forth in Annex I for account aggregation and currency translation.

C. Narrow Participation Retirement Fund. A fund established in Slovenia to provide retirement, disability, or death benefits to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered, provided that:

1. The fund has fewer than 50 participants;
2. The fund is sponsored by one or more employers that are not Investment Entities or Passive NFFEs;

3. The employee and employer contributions to the fund (other than transfers of assets from treaty-qualified retirement funds described in paragraph A of this section or retirement and pension accounts described in subparagraph A(1) of section V of this Annex II) are limited by reference to earned income and compensation of the employee, respectively;

4. Participants that are not residents of Slovenia are not entitled to more than 20 percent of the fund's assets; and

5. The fund is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in Slovenia.

C. Centralna banka. Institucija, ki je po pravu ali odobritvi države glavni organ, ki ni vlada Slovenije sama in izdaja instrumente z namenom, da krožijo kot valuta. Taka institucija lahko vključuje javni organ, ki je ločen od vlade Slovenije, ne glede na to, ali je v celotni ali delni lasti Slovenije.

II. Skladi, ki se štejejo za oproščene upravičene lastnike. Naslednji subjekti se obravnavajo kot neporočevalske finančne institucije Slovenije in kot oproščeni upravičeni lastniki za namene oddelkov 1471 in 1472 Zakonika o notranjih prihodkih ZDA.

A. Kvalificirani pokojninski sklad po mednarodni pogodbi. Sklad, ki je ustanovljen v Sloveniji, če je upravičen do koristi po mednarodni pogodbi v zvezi z davkom od dohodka med Slovenijo in Združenimi državami glede dohodka, ki ga doseže iz virov v Združenih državah (ali bi bil upravičen do takih koristi, če bi dosegel kakršen koli tak dohodek) kot rezident Slovenije, ki izpolnjuje katero koli veljavno zahtevo glede omejitve koristi, in deluje predvsem za upravljanje ali zagotavljanje pokojninskih prejemkov.

B. Pokojninski sklad z veliko udeležbo. Sklad, ki je ustanovljen v Sloveniji za zagotavljanje prejemkov za primer upokojitve, invalidnosti ali smrti ali katere koli kombinacije teh upravičencem, ki so sedanji ali nekdanji zaposleni (ali osebe, ki jih določijo taki zaposleni) pri enem ali več delodajalcih, zaradi opravljenih storitev, če:

1. sklad nima niti enega upravičenca s pravico do več kot 5 odstotkov sredstev sklada;

2. za sklad veljajo državni predpisi in sklad letno sporoča podatke o svojih upravičencih pristojnemu davčnemu organu v Sloveniji in

3. sklad izpolnjuje vsaj eno od naslednjih zahtev:
 - a) sklad je po zakonodaji Slovenije na splošno oproščen plačila davka v Sloveniji od dohodka iz naložb, ker ima status pokojninskega načrta;

- b) sklad prejema vsaj 50 odstotkov vseh svojih prispevkov (razen prenosov sredstev iz drugih načrtov, opisanih v odstavkih A do D tega oddelka, ali s pokojninskih računov, opisanih v prvem pododstavku odstavka A oddelka V te priloge II) od delodajalcev financirjev;

- c) izplačila ali dvigi iz sklada so dopustni samo ob določenih dogodkih, povezanih z upokojitvijo, invalidnostjo ali smrtjo (razen izplačil, prenesenih na druge pokojninske sklade, opisane v odstavkih A do D tega oddelka, ali pokojninske račune, opisane v prvem odstavku odstavka A oddelka V te priloge II), ali pa velja sistem malusov za izplačila ali dvige, opravljene pred takimi dogodki, ali

- d) prispevki (razen določenih dopustnih dopolnilnih prispevkov) zaposlenih v sklad so omejeni glede na zaslužen dohodek zaposlenega ali ob upoštevanju pravila iz priloge I o seštevanju računov in pretvorbi valut ne smejo presegati 50.000 USD letno.

C. Pokojninski sklad z majhno udeležbo. Sklad, ki je ustanovljen v Sloveniji za zagotavljanje prejemkov za primer upokojitve, invalidnosti ali smrti upravičencem, ki so sedanji ali nekdanji zaposleni (ali osebe, ki jih določijo taki zaposleni) pri enem ali več delodajalcih, zaradi opravljenih storitev, če:

1. ima sklad manj kot 50 udeležencev;

2. sklad financira en ali več delodajalcev, ki niso investicijski subjekti ali pasivni NFFS;

3. prispevki zaposlenih in delodajalcev v sklad (razen prenosov sredstev iz kvalificiranih pokojninskih skladov po mednarodni pogodbi, opisanih v odstavku A tega oddelka, ali s pokojninskih računov, opisanih v prvem pododstavku odstavka A oddelka V te priloge II) so omejeni glede na zaslužen dohodek oziroma nadomestila zaposlenega;

4. udeleženci, ki niso rezidenti Slovenije, niso upravičeni do več kot 20 odstotkov sredstev sklada in

5. za sklad veljajo državni predpisi in sklad letno sporoča podatke o svojih upravičencih pristojnemu davčnemu organu v Sloveniji.

D. Pension Fund of an Exempt Beneficial Owner. A fund established in Slovenia by an exempt beneficial owner to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the exempt beneficial owner (or persons designated by such employees), or that are not current or former employees, if the benefits provided to such beneficiaries or participants are in consideration of personal services performed for the exempt beneficial owner.

E. Investment Entity Wholly Owned by Exempt Beneficial Owners. An Entity that is a Slovenian Financial Institution solely because it is an Investment Entity, provided that each direct holder of an Equity Interest in the Entity is an exempt beneficial owner, and each direct holder of a debt interest in such Entity is either a Depository Institution (with respect to a loan made to such Entity) or an exempt beneficial owner.

III. Small or Limited Scope Financial Institutions that Qualify as Deemed-Compliant FFIs. The following Financial Institutions are Non-Reporting Slovenian Financial Institutions that shall be treated as deemed-compliant FFIs for purposes of section 1471 of the U.S. Internal Revenue Code.

A. Financial Institution with a Local Client Base. A Financial Institution satisfying the following requirements:

1. The Financial Institution must be licensed and regulated as a financial institution under the laws of Slovenia;

2. The Financial Institution must have no fixed place of business outside of Slovenia. For this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the Financial Institution performs solely administrative support functions;

3. The Financial Institution must not solicit customers or Account Holders outside Slovenia. For this purpose, a Financial Institution shall not be considered to have solicited customers or Account Holders outside Slovenia merely because the Financial Institution (a) operates a website, provided that the website does not specifically indicate that the Financial Institution provides Financial Accounts or services to non-residents, and does not otherwise target or solicit U.S. customers or Account Holders, or (b) advertises in print media or on a radio or television station that is distributed or aired primarily within Slovenia but is also incidentally distributed or aired in other countries, provided that the advertisement does not specifically indicate that the Financial Institution provides Financial Accounts or services to nonresidents, and does not otherwise target or solicit U.S. customers or Account Holders;

4. The Financial Institution must be required under the laws of Slovenia to identify resident Account Holders for purposes of either information reporting or withholding of tax with respect to Financial Accounts held by residents or for purposes of satisfying Slovenia's AML due diligence requirements;

5. At least 98 percent of the Financial Accounts by value maintained by the Financial Institution must be held by residents (including residents that are Entities) of Slovenia or a Member State of the European Union;

6. Beginning on or before July 1, 2014, the Financial Institution must have policies and procedures, consistent with those set forth in Annex I, to prevent the Financial Institution from providing a Financial Account to any Nonparticipating Financial Institution and to monitor whether the Financial Institution opens or maintains a Financial Account for any Specified U.S. Person who is not a resident of Slovenia (including a U.S. Person that was a resident of Slovenia when the Financial Account was opened but subsequently ceases to be a resident of Slovenia) or any Passive NFFE with Controlling Persons who are U.S. residents or U.S. citizens who are not residents of Slovenia;

D. Pokojninski sklad oproščenega upravičenega lastnika. Sklad, ki ga oproščeni upravičeni lastnik ustanovi v Sloveniji za zagotavljanje prejemkov za primer upokojitve, invalidnosti ali smrti upravičencem ali udeležencem, ki so sedanji ali nekdanji zaposleni oproščenega upravičenega lastnika (ali osebe, ki jih določijo taki zaposleni) ali ki niso sedanji ali nekdanji zaposleni, če se prejemki takim upravičencem ali udeležencem zagotovijo zaradi osebnih storitev, opravljenih za oproščenega upravičenega lastnika.

E. Investicijski subjekt v celotni lasti oproščenih upravičenih lastnikov. Subjekt, ki je finančna institucija Slovenije samo zato, ker je investicijski subjekt, če je vsak neposreden imetnik lastniškega deleža v subjektu oproščeni upravičeni lastnik in je vsak neposreden imetnik dolžniškega deleža v takem subjektu ali depozitna institucija (v zvezi s posojilom, danim takemu subjektu) ali oproščeni upravičeni lastnik.

III. Male ali po dosegu omejene finančne institucije, ki veljajo za TFI, domnevno skladne s FATCA. Naslednje finančne institucije so neporočevalske finančne institucije Slovenije, ki se za namene oddelka 1471 Zakonika o notranjih prihodkih ZDA obravnavajo kot TFI, domnevno skladne s FATCA.

A. Finančne institucije z lokalnimi strankami. Finančna institucija, ki izpolnjuje naslednje zahteve:

1. finančna institucija mora imeti dovoljenje in biti urejena s predpisi kot finančna institucija po zakonodaji Slovenije;

2. finančna institucija ne sme imeti stalnega mesta poslovanja zunaj Slovenije. Pri tem stalno mesto poslovanja ne vključuje lokacije, ki se ne oglašuje v javnosti in na kateri finančna institucija opravlja samo administrativne pomožne funkcije;

3. finančna institucija ne sme pridobivati strank ali imetnikov računov zunaj Slovenije. Pri tem se ne šteje, da finančna institucija pridobiva stranke ali imetnike računov zunaj Slovenije samo zato, ker: (a) upravlja spletno stran, če na njej ni posebej navedeno, da finančna institucija zagotavlja finančne račune ali storitve nerezidentom, in se drugače ne osredotoča na stranke ali imetnike računov ZDA oziroma jih ne pridobiva, ali (b) oglašuje v tiskanih medijih ali na radijskih ali televizijskih postajah, ki se razpošiljajo ali ki oddajajo predvsem v Sloveniji, lahko pa se tudi nenamerno razpošiljajo ali oddajajo v drugih državah, če pri oglaševanju ni posebej nakazano, da finančna institucija zagotavlja finančne račune ali storitve nerezidentom, in se drugače ne osredotoča na stranke ali imetnike računov ZDA oziroma jih ne pridobiva;

4. finančna institucija mora biti po zakonodaji Slovenije dolžna identificirati imetnike računov, ki so rezidenti, zaradi sporočanja informacij ali odtegovanja davka v zvezi s finančnimi računi, ki jih imajo rezidenti, ali zaradi izpolnjevanja zahtev Slovenije glede dolžne skrbnosti v zvezi s preprečevanjem pranja denarja;

5. vsaj 98 odstotkov finančnih računov po vrednosti, ki jih vodi finančna institucija, morajo imeti rezidenti (vključno z rezidenti, ki so subjekti) Slovenije ali druge države članice Evropske unije;

6. s 1. julijem 2014 ali pred njim mora imeti finančna institucija vzpostavljene politike in postopke, skladne s tistimi iz priloge I, s katerimi se preprečuje, da bi finančna institucija zagotovila finančni račun kateri koli nesodelujoči finančni instituciji, in s katerimi se spremlja, ali je finančna institucija odprla ali vodi finančni račun za katero koli določeno osebo ZDA, ki ni rezident Slovenije (vključno z osebo ZDA, ki je bila rezident Slovenije, ko je bil račun odprt, vendar je pozneje prenehala biti njen rezident), ali kateri koli pasivni NFTS z obvladujočimi osebami, ki so rezidenti ZDA ali državljani ZDA, ki niso rezidenti Slovenije;

7. Such policies and procedures must provide that if any Financial Account held by a Specified U.S. Person who is not a resident of Slovenia or by a Passive NFFE with Controlling Persons who are U.S. residents or U.S. citizens who are not residents of Slovenia is identified, the Financial Institution must report such Financial Account as would be required if the Financial Institution were a Reporting Slovenian Financial Institution (including by following the applicable registration requirements on the IRS FATCA registration website) or close such Financial Account;

8. With respect to a Preexisting Account held by an individual who is not a resident of Slovenia or by an Entity, the Financial Institution must review those Preexisting Accounts in accordance with the procedures set forth in Annex I applicable to Preexisting Accounts to identify any U.S. Reportable Account or Financial Account held by a Nonparticipating Financial Institution, and must report such Financial Account as would be required if the Financial Institution were a Reporting Slovenian Financial Institution (including by following the applicable registration requirements on the IRS FATCA registration website) or close such Financial Account;

9. Each Related Entity of the Financial Institution that is a Financial Institution must be incorporated or organized in Slovenia and, with the exception of any Related Entity that is a retirement fund described in paragraphs A through D of section II of this Annex II, satisfy the requirements set forth in this paragraph A; and

10. The Financial Institution must not have policies or practices that discriminate against opening or maintaining Financial Accounts for individuals who are Specified U.S. Persons and residents of Slovenia.

B. Local Bank. A Financial Institution satisfying the following requirements:

1. The Financial Institution operates solely as (and is licensed and regulated under the laws of Slovenia as) (a) a bank or (b) a credit union or similar cooperative credit organization that is operated without profit;

2. The Financial Institution's business consists primarily of receiving deposits from and making loans to, with respect to a bank, unrelated retail customers and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;

3. The Financial Institution satisfies the requirements set forth in subparagraphs A(2) and A(3) of this section, provided that, in addition to the limitations on the website described in subparagraph A(3) of this section, the website does not permit the opening of a Financial Account;

4. The Financial Institution does not have more than \$175 million in assets on its balance sheet, and the Financial Institution and any Related Entities, taken together, do not have more than \$500 million in total assets on their consolidated or combined balance sheets; and

5. Any Related Entity must be incorporated or organized in Slovenia, and any Related Entity that is a Financial Institution, with the exception of any Related Entity that is a retirement fund described in paragraphs A through D of section II of this Annex II or a Financial Institution with only low-value accounts described in paragraph C of this section, must satisfy the requirements set forth in this paragraph B.

C. Financial Institution with Only Low-Value Accounts. A Slovenian Financial Institution satisfying the following requirements:

1. The Financial Institution is not an Investment Entity;

2. No Financial Account maintained by the Financial Institution or any Related Entity has a balance or value in excess of \$50,000, applying the rules set forth in Annex I for account aggregation and currency translation; and

7. take politike in postopki morajo zagotavljati, da mora finančna institucija, če je identificiran kateri koli račun, ki ga ima določena oseba ZDA, ki ni rezident Slovenije, ali pasivni NFFS z obvladujočimi osebami, ki so rezidenti ZDA ali državljani ZDA, ki niso rezidenti Slovenije, poročati o takem finančnem računu, kot bi morala, če bi bila finančna institucija poročevalska finančna institucija Slovenije (vključno z upoštevanjem veljavnih zahtev za registracijo na spletni strani IRS FATCA za registracijo), ali zapreti tak finančni račun;

8. glede že obstoječega računa, ki ga ima posameznik, ki ni rezident Slovenije, ali subjekt, mora finančna institucija pregledati take že obstoječe račune v skladu s postopki, ki so navedeni v prilogi I in veljajo za že obstoječe račune, da bi identificirala kateri koli račun ZDA, o katerem se poroča, ali finančni račun, ki ga ima nesodelujoča finančna institucija, ter mora poročati o takem finančnem računu, kot bi morala, če bi bila finančna institucija poročevalska finančna institucija Slovenije (vključno z upoštevanjem veljavnih zahtev za registracijo na spletni strani IRS FATCA za registracijo), ali zapreti tak finančni račun;

9. vsak povezani subjekt finančne institucije, ki je finančna institucija, mora biti ustanovljen ali organiziran v Sloveniji in mora razen katerega koli povezanega subjekta, ki je pokojninski sklad, opisan v pododstavkih A do D oddelka II te priloge II, izpolnjevati zahteve, navedene v tem odstavku A, in

10. finančna institucija ne sme imeti politik ali praks, ki neenako obravnavajo odpiranje in vodenje finančnih računov posameznikov, ki so določene osebe ZDA in rezidenti Slovenije.

B. Lokalna banka. Finančna institucija, ki izpolnjuje naslednje zahteve:

1. finančna institucija deluje izključno kot (in ima dovoljenje ter je s predpisi urejena po zakonodaji Slovenije kot): a) banka ali b) kreditna zveza ali podobna združna kreditna organizacija, ki deluje brez dobička;

2. v zvezi z banko je poslovanje finančne institucije predvsem dajanje posojil nepovezanim malim strankam in prejetje depozitov od njih, v zvezi s kreditno zvezo ali podobno združno kreditno organizacijo pa predvsem dajanje posojil članom in prejemanje depozitov od njih, če noben član v taki kreditni zvezi ali združni kreditni organizaciji nima več kot pet odstotnega deleža;

3. finančna institucija izpolnjuje zahteve, navedene v drugem in tretjem pododstavku odstavka A tega oddelka, če poleg omejitev glede spletne strani (opisanih v tretjem pododstavku odstavka A tega oddelka) spletna stran ne omogoča odpiranja finančnega računa;

4. finančna institucija nima več kot 175 milijonov USD v sredstvih v svoji bilanci stanja ter finančna institucija in kateri koli povezani subjekti skupaj nimajo več kot 500 milijonov USD v celotnih sredstvih v svoji konsolidirani ali združeni bilanci stanja in

5. kateri koli povezani subjekt mora biti ustanovljen ali organiziran v Sloveniji in kateri koli povezani subjekt, ki je finančna institucija, mora razen katerega koli povezanega subjekta, ki je pokojninski sklad, opisan v odstavkih A do D oddelka II te priloge II, ali finančne institucije samo z računi nizke vrednosti, opisane v odstavku C tega oddelka, izpolnjevati zahteve iz tega odstavka B.

C. Finančna institucija samo z računi nizke vrednosti. Finančna institucija Slovenije, ki izpolnjuje naslednje zahteve:

1. finančna institucija ni investicijski subjekt;

2. na nobenem računu, ki ga vodi finančna institucija ali povezani subjekt, stanje ali vrednost ne presega 50.000 USD ob upoštevanju pravil iz priloge I o seštevanju računov in tvorbi valut in

3. The Financial Institution does not have more than \$50 million in assets on its balance sheet, and the Financial Institution and any Related Entities, taken together, do not have more than \$50 million in total assets on their consolidated or combined balance sheets.

D. **Qualified Credit Card Issuer.** A Slovenian Financial Institution satisfying the following requirements:

1. The Financial Institution is a Financial Institution solely because it is an issuer of credit cards that accepts deposits only when a customer makes a payment in excess of a balance due with respect to the card and the overpayment is not immediately returned to the customer; and

2. Beginning on or before July 1, 2014, the Financial Institution implements policies and procedures to either prevent a customer deposit in excess of \$50,000, or to ensure that any customer deposit in excess of \$50,000, in each case applying the rules set forth in Annex I for account aggregation and currency translation, is refunded to the customer within 60 days. For this purpose, a customer deposit does not refer to credit balances to the extent of disputed charges but does include credit balances resulting from merchandise returns.

IV. **Investment Entities that Qualify as Deemed-Compliant FFI's and Other Special Rules.** The Financial Institutions described in paragraphs A through D of this section are Non-Reporting Slovenian Financial Institutions that shall be treated as deemed-compliant FFI's for purposes of section 1471 of the U.S. Internal Revenue Code. In addition, paragraph F of this section provides special rules applicable to an Investment Entity.

A. **Sponsored Investment Entity and Controlled Foreign Corporation.** A Financial Institution described in subparagraph A(1) or A(2) of this section having a sponsoring entity that complies with the requirements of subparagraph A(3) of this section.

1. A Financial Institution is a sponsored investment entity if (a) it is an Investment Entity established in Slovenia that is not a qualified intermediary, withholding foreign partnership, or withholding foreign trust pursuant to relevant U.S. Treasury Regulations; and (b) an Entity has agreed with the Financial Institution to act as a sponsoring entity for the Financial Institution.

2. A Financial Institution is a sponsored controlled foreign corporation if (a) the Financial Institution is a controlled foreign corporation organized under the laws of Slovenia that is not a qualified intermediary, withholding foreign partnership, or withholding foreign trust pursuant to relevant U.S. Treasury Regulations; (b) the Financial Institution is wholly owned, directly or indirectly, by a Reporting U.S. Financial Institution that agrees to act, or requires an affiliate of the Financial Institution to act, as a sponsoring entity for the Financial Institution; and (c) the Financial Institution shares a common electronic account system with the sponsoring entity that enables the sponsoring entity to identify all Account Holders and payees of the Financial Institution and to access all account and customer information maintained by the Financial Institution including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to the Account Holder or payee.

3. The sponsoring entity complies with the following requirements:

a) The sponsoring entity is authorized to act on behalf of the Financial Institution (such as a fund manager, trustee, corporate director, or managing partner) to fulfill applicable registration requirements on the IRS FATCA registration website;

b) The sponsoring entity has registered as a sponsoring entity with the IRS on the IRS FATCA registration website;

c) If the sponsoring entity identifies any U.S. Reportable Accounts with respect to the Financial Institution, the sponsoring entity registers the Financial Institution pursuant to applicable registration requirements on the IRS FATCA registration website on or before the later of December 31, 2015 and the date that is 90 days after such a U.S. Reportable Account is first identified;

3. finančna institucija nima več kot 50 milijonov USD v sredstvih v svoji bilanci stanja ter finančna institucija in kateri koli povezani subjekti skupaj nimajo več kot 50 milijonov USD v celotnih sredstvih v svoji konsolidirani ali združeni bilanci stanja.

D. **Kvalificirani izdajatelj kreditnih kartic.** Finančna institucija Slovenija, ki izpolnjuje naslednje zahteve:

1. finančna institucija je finančna institucija samo zato, ker je izdajatelj kreditnih kartic, ki sprejema depozite samo, ko stranka opravi plačilo, ki presega dolgovano stanje na kartici, preplačilo pa se stranki ne vrne takoj, in

2. s 1. julijem 2014 ali pred njim finančna institucija izvaja politike in postopke, da prepreči depozit stranke nad 50.000 USD ali da zagotovi, da se kakršen koli depozit stranke nad 50.000 USD ob upoštevanju pravil iz priloge I o seštevanju računov in pretvorbi valut stranki vrne v 60 dneh. Pri tem se depozit stranke ne nanaša na stanja v dobro v višini spornih obveznosti, vključuje pa stanja v dobro, ki so posledica vrnitve blaga.

IV. **Investicijski subjekti, ki veljajo za TFI, domnevno skladne s FATCA, in druga posebna pravila.** Finančne institucije, ki so opisane v odstavkih A do D tega oddelka, so neporočevalske finančne institucije Slovenije, ki se za namene oddelka 1471 Zakonika o notranjih prihodkih ZDA obravnavajo kot TFI, domnevno skladne s FATCA. Poleg tega so v odstavku F tega oddelka določena posebna pravila, ki veljajo za investicijski subjekt.

A. **Sponsorirani investicijski subjekt in nadzorovana tuja korporacija.** Finančna institucija, ki je opisana v prvem ali drugem pododstavku odstavka A in ima sponzorski subjekt, ki izpolnjuje zahteve iz tretjega pododstavka odstavka A tega oddelka.

1. Finančna institucija je sponsorirani investicijski subjekt, če: a) je investicijski subjekt, ki je ustanovljen v Sloveniji in po ustreznih predpisih finančnega ministrstva ZDA ni kvalificirani posrednik, tuje partnerstvo, odgovorno za odtegljaje, ali tuji skrbniški sklad, odgovoren za odtegljaje, in b) se je neki subjekt dogovoril s finančno institucijo, da zanjo deluje kot sponzorski subjekt.

2. Finančna institucija je sponsorirana nadzorovana tuja korporacija, če: a) je finančna institucija nadzorovana tuja korporacija, ki je organizirana po zakonodaji Slovenije in po ustreznih predpisih finančnega ministrstva ZDA ni kvalificirani posrednik, tuje partnerstvo, odgovorno za odtegljaje, ali tuji skrbniški sklad, odgovoren za odtegljaje, b) je finančna institucija neposredno ali posredno v celotni lasti poročevalske finančne institucije ZDA, ki se strinja, da deluje kot sponzorski subjekt za finančno institucijo, ali od odvisne osebe finančne institucije zahteva, da deluje kot sponzorski subjekt za finančno institucijo, in c) finančna institucija deli splošni elektronski sistem računov s sponzorskim subjektom, kar mu omogoča, da identificira vse imetnike računov in prejemnike plačil finančne institucije ter da ima dostop do vseh informacij glede vseh računov in strank, ki jih vodi finančna institucija, med drugim do informacij za identifikacijo strank, dokumentacije glede strank, stanja na računu in vseh plačil, opravljenih imetniku računa ali prejemniku plačila.

3. Sponzorski subjekt izpolnjuje naslednje zahteve:

a) sponzorski subjekt je pooblaščen, da za finančno institucijo (kot upravljavec sklada, skrbnik, direktor korporacije ali poslovodni partner) izpolnjuje veljavne zahteve za registracijo na spletni strani IRS FATCA za registracijo;

b) sponzorski subjekt se je registriral pri IRS kot sponzorski subjekt na spletni strani IRS FATCA za registracijo;

c) če sponzorski subjekt v zvezi s finančno institucijo identificira katere koli račune ZDA, o katerih se poroča, jo registrira skladno z veljavnimi zahtevami za registracijo na spletni strani IRS FATCA za registracijo najpozneje 31. decembra 2015 oziroma najpozneje 90 dni po tem, ko je račun ZDA, o katerem se poroča, prvič identificiran, kar je poznejše;

d) The sponsoring entity agrees to perform, on behalf of the Financial Institution, all due diligence, withholding, reporting, and other requirements that the Financial Institution would have been required to perform if it were a Reporting Slovenian Financial Institution;

e) The sponsoring entity identifies the Financial Institution and includes the identifying number of the Financial Institution (obtained by following applicable registration requirements on the IRS FATCA registration website) in all reporting completed on the Financial Institution's behalf; and

f) The sponsoring entity has not had its status as a sponsor revoked.

B. Sponsored, Closely Held Investment Vehicle. A Slovenian Financial Institution satisfying the following requirements:

1. The Financial Institution is a Financial Institution solely because it is an Investment Entity and is not a qualified intermediary, withholding foreign partnership, or withholding foreign trust pursuant to relevant U.S. Treasury Regulations;

2. The sponsoring entity is a Reporting U.S. Financial Institution, Reporting Model 1 FFI, or Participating FFI, is authorized to act on behalf of the Financial Institution (such as a professional manager, trustee, or managing partner), and agrees to perform, on behalf of the Financial Institution, all due diligence, withholding, reporting, and other requirements that the Financial Institution would have been required to perform if it were a Reporting Slovenian Financial Institution;

3. The Financial Institution does not hold itself out as an investment vehicle for unrelated parties;

4. Twenty or fewer individuals own all of the debt interests and Equity Interests in the Financial Institution (disregarding debt interests owned by Participating FFIs and deemed-compliant FFIs and Equity Interests owned by an Entity if that Entity owns 100 percent of the Equity Interests in the Financial Institution and is itself a sponsored Financial Institution described in this paragraph B); and

5. The sponsoring entity complies with the following requirements:

a) The sponsoring entity has registered as a sponsoring entity with the IRS on the IRS FATCA registration website;

b) The sponsoring entity agrees to perform, on behalf of the Financial Institution, all due diligence, withholding, reporting, and other requirements that the Financial Institution would have been required to perform if it were a Reporting Slovenian Financial Institution and retains documentation collected with respect to the Financial Institution for a period of six years;

c) The sponsoring entity identifies the Financial Institution in all reporting completed on the Financial Institution's behalf; and

d) The sponsoring entity has not had its status as a sponsor revoked.

C. Investment Advisors and Investment Managers. An Investment Entity established in Slovenia that is a Financial Institution solely because it (1) renders investment advice to, and acts on behalf of, or (2) manages portfolios for, and acts on behalf of, a customer for the purposes of investing, managing, or administering funds deposited in the name of the customer with a Financial Institution other than a Nonparticipating Financial Institution.

D. Collective Investment Vehicle. An Investment Entity established in Slovenia that is regulated as a collective investment vehicle, provided that all of the interests in the collective investment vehicle (including debt interests in excess of \$50,000) are held by or through one or more exempt beneficial owners, Active NFFEs described in subparagraph B(4) of section VI of Annex I, U.S. Persons that are not Specified U.S. Persons, or Financial Institutions that are not Nonparticipating Financial Institutions.

d) sponzorski subjekt se strinja, da za finančno institucijo izpolnjuje vse zahteve glede dolžne skrbnosti, odtegovanja, poročanja in druge zahteve, ki bi jih morala izpolnjevati finančna institucija, če bi bila poročevalska finančna institucija Slovenije;

e) sponzorski subjekt identificira finančno institucijo in vključi njeno identifikacijsko številko (pridobljeno z upoštevanjem veljavnih zahtev za registracijo na spletni strani IRS FATCA za registracijo) v vsa poročanja, opravljena za finančno institucijo, in

f) status sponzorskega subjekta kot sponzorja ni bil preklican.

B. Sponzorirani zaprti naložbeni nosilec. Finančna institucija Slovenije, ki izpolnjuje naslednje zahteve:

1. finančna institucija je finančna institucija samo zato, ker je investicijski subjekt in po ustreznih predpisih finančnega ministrstva ZDA ni kvalificirani posrednik, tuje partnerstvo, odgovorno za odtegljaje, ali tuji skrbniški sklad, odgovoren za odtegljaje;

2. sponzorski subjekt je poročevalska finančna institucija ZDA, poročevalska TFI po modelu 1 ali sodelujoča TFI, je pooblaščen, da deluje za finančno institucijo (kot je profesionalni upravljavec, skrbnik ali poslovodni partner), in se strinja, da za finančno institucijo izpolnjuje vse zahteve glede dolžne skrbnosti, odtegovanja, poročanja in druge zahteve, ki bi jih morala izpolnjevati finančna institucija, če bi bila poročevalska finančna institucija Slovenije;

3. finančna institucija se ne predstavlja kot naložbeni nosilec za nepovezane osebe;

4. največ dvajset posameznikov ima v lasti vse dolžniške deleže in lastniške deleže v finančni instituciji (brez upoštevanja dolžniških deležev v lasti sodelujočih TFI in TFI, domnevno skladnih s FATCA, in lastniških deležev v lasti subjekta, če ima ta subjekt v lasti 100 odstotkov lastniških deležev v finančni instituciji in je sam sponzorirana finančna institucija, opisana v tem odstavku B) in

5. sponzorski subjekt izpolnjuje naslednje zahteve:

a) sponzorski subjekt se je registriral pri IRS kot sponzorski subjekt na spletni strani IRS FATCA za registracijo;

b) sponzorski subjekt se strinja, da za finančno institucijo izpolnjuje vse zahteve glede dolžne skrbnosti, odtegovanja, poročanja in druge zahteve, ki bi jih morala izpolnjevati finančna institucija, če bi bila poročevalska finančna institucija Slovenije, ter šest let hrani dokumentacijo, zbrano v zvezi s finančno institucijo;

c) sponzorski subjekt identificira finančno institucijo v vseh poročanjih, ki jih opravi za finančno institucijo, in

d) status sponzorskega subjekta kot sponzorja ni bil preklican.

C. Investicijski svetovalci in investicijski upravljavci. Investicijski subjekt, ki je ustanovljen v Sloveniji in je finančna institucija izključno zato, ker: (1) stranki svetuje glede naložb in deluje zanj ali (2) upravlja portfelje za stranko in deluje zanj pri vlaganju, upravljanju ali vodenju sredstev, deponiranih v imenu stranke pri finančni instituciji, ki ni nesodelujoča finančna institucija.

D. Kolektivni naložbeni nosilec. Naložbeni subjekt, ki je ustanovljen v Sloveniji in s predpisi urejen kot kolektivni naložbeni nosilec, če ima vse deleže v kolektivnem naložbenem nosilcu (vključno z dolžniškimi deleži nad 50.000 USD) en ali več oproščenih upravičenih lastnikov, aktivnih NFTS, opisanih v četrtem pododstavku odstavka B oddelka VI priloge I, ena ali več oseb ZDA, ki niso določene osebe ZDA, ali finančnih institucij, ki niso nesodelujoče finančne institucije, ali jih ima kdo prek njih.

E. Special Rules. The following rules apply to an Investment Entity:

1. With respect to interests in an Investment Entity that is a collective investment vehicle described in paragraph D of this section, the reporting obligations of any Investment Entity (other than a Financial Institution through which interests in the collective investment vehicle are held) shall be deemed fulfilled.

2. With respect to interests in:

a) An Investment Entity established in a Partner Jurisdiction that is regulated as a collective investment vehicle, all of the interests in which (including debt interests in excess of \$50,000) are held by or through one or more exempt beneficial owners, Active NFFEs described in subparagraph B(4) of section VI of Annex I, U.S. Persons that are not Specified U.S. Persons, or Financial Institutions that are not Nonparticipating Financial Institutions; or

b) An Investment Entity that is a qualified collective investment vehicle under relevant U.S. Treasury Regulations;

the reporting obligations of any Investment Entity that is a Slovenian Financial Institution (other than a Financial Institution through which interests in the collective investment vehicle are held) shall be deemed fulfilled.

3. With respect to interests in an Investment Entity established in Slovenia that is not described in paragraph D or subparagraph E(2) of this section, consistent with paragraph 3 of Article 5 of the Agreement, the reporting obligations of all other Investment Entities with respect to such interests shall be deemed fulfilled if the information required to be reported by the first-mentioned Investment Entity pursuant to the Agreement with respect to such interests is reported by such Investment Entity or another person.

V. Accounts Excluded from Financial Accounts. The following accounts are excluded from the definition of Financial Accounts and therefore shall not be treated as U.S. Reportable Accounts.

A. Certain Savings Accounts.

1. Retirement and Pension Account. A retirement or pension account maintained in Slovenia that satisfies the following requirements under the laws of Slovenia.

a) The account is subject to regulation as a personal retirement account or is part of a registered or regulated retirement or pension plan for the provision of retirement or pension benefits (including disability or death benefits);

b) The account is tax-favored (*i.e.*, contributions to the account that would otherwise be subject to tax under the laws of Slovenia are deductible or excluded from the gross income of the account holder or taxed at a reduced rate, or taxation of investment income from the account is deferred or taxed at a reduced rate);

c) Annual information reporting is required to the tax authorities in Slovenia with respect to the account;

d) Withdrawals are conditioned on reaching a specified retirement age, disability, or death, or penalties apply to withdrawals made before such specified events; and

e) Either (i) annual contributions are limited to \$50,000 or less, or (ii) there is a maximum lifetime contribution limit to the account of \$1,000,000 or less, in each case applying the rules set forth in Annex I for account aggregation and currency translation.

2. Non-Retirement Savings Accounts. An account maintained in Slovenia (other than an insurance or Annuity Contract) that satisfies the following requirements under the laws of Slovenia.

a) The account is subject to regulation as a savings vehicle for purposes other than for retirement;

b) The account is tax-favored (*i.e.*, contributions to the account that would otherwise be subject to tax under the laws of Slovenia are deductible or excluded from the gross income of the account holder or taxed at a reduced rate, or taxation of investment income from the account is deferred or taxed at a reduced rate);

E. Posebna pravila. Za investicijski subjekt veljajo naslednja pravila:

1. glede deležev v investicijskem subjektu, ki je kolektivni naložbeni nosilec, opisan v odstavku D tega oddelka, se za obveznosti poročanja katerega koli investicijskega subjekta (razen finančne institucije, prek katere ima kdo deleže v kolektivnem naložbenem nosilcu) šteje, da so izpolnjene;

2. glede deležev v:

a) investicijskem subjektu, ki je ustanovljen v partnerski jurisdikciji in s predpisi urejen kot kolektivni naložbeni nosilec, če ima vse deleže v njem (vključno z dolžniškimi deleži nad 50.000 USD) en ali več oproščenih upravičenih lastnikov, aktivnih NFFTS, opisanih v četrtem pododstavku odstavka B oddelka VI priloge I, ena ali več oseb ZDA, ki niso določene osebe ZDA, ali finančnih institucij, ki niso nesodelujoče finančne institucije, ali jih ima kdo prek njih, ali

b) investicijskem subjektu, ki je kvalificirani kolektivni naložbeni nosilec po ustreznih predpisih finančnega ministrstva ZDA, se za obveznosti poročanja katerega koli investicijskega subjekta, ki je finančna institucija Slovenije (razen finančne institucije, prek katere ima kdo deleže v kolektivnem naložbenem nosilcu), šteje, da so izpolnjene;

3. glede deležev v investicijskem subjektu, ki je ustanovljen v Sloveniji in ni opisan v odstavku D ali drugem pododstavku odstavka E tega oddelka, se skladno s tretjim odstavkom 5. člena sporazuma za obveznosti poročanja vseh drugih investicijskih subjektov glede takih deležev šteje, da so izpolnjene, če informacije, ki jih mora sporočiti prvi omenjeni investicijski subjekt skladno s sporazumom glede takih deležev, sporoča tak investicijski subjekt ali druga oseba.

V. Računi, izključeni iz finančnih računov. Naslednji računi so izključeni iz opredelitve finančnih računov in se torej ne obravnavajo kot računi ZDA, o katerih se poroča.

A. Določeni varčevalni računi

1. Pokojninski račun. Pokojninski račun, ki se vodi v Sloveniji in izpolnjuje naslednje zahteve po zakonodaji Slovenije:

a) račun je urejen s predpisi kot osebni pokojninski račun ali je del registriranega ali s predpisi urejenega pokojninskega načrta za zagotavljanje pokojninskih prejemkov (vključno s prejemki za primer invalidnosti ali smrti);

b) račun je davčno ugoden (tj., da se prispevki na račun, ki bi bili sicer obdavčeni po zakonodaji Slovenije, odštejejo ali izvzamejo iz bruto dohodka imetnika računa ali se obdavčijo po nižji stopnji ali pa se obdavčitev dohodka iz naložb z računa odloži ali obdavči po nižji stopnji);

c) davčnim organom v Sloveniji je treba letno sporočiti informacije v zvezi z računom;

d) pogoji za dvig so dosežena določena upokojitvena starost, invalidnost ali smrt ali pa se pri dvigih pred takimi določenimi dogodki uporabijo malusi in

e) ali (i) so letni prispevki omejeni na največ 50.000 USD ali (ii) so najvišji prispevki za celo življenje na račun omejeni na največ 1.000.000 USD, obakrat z uporabo pravil iz priloge I o seštevanju računov in pretvorbi valut.

2. Nepojninski varčevalni računi. Račun, ki se vodi v Sloveniji (razen zavarovalne ali rentne pogodbe) in izpolnjuje naslednje zahteve po zakonodaji Slovenije:

a) račun je urejen s predpisi kot naložbeni nosilec za druge namene, razen pokojninskih;

b) račun je davčno ugoden (tj., da se prispevki na račun, ki bi bili sicer obdavčeni po zakonodaji Slovenije, odštejejo ali izvzamejo iz bruto dohodka imetnika računa ali se obdavčijo po nižji stopnji ali pa se obdavčitev dohodka iz naložb z računa odloži ali obdavči po nižji stopnji);

c) Withdrawals are conditioned on meeting specific criteria related to the purpose of the savings account (for example, the provision of educational or medical benefits), or penalties apply to withdrawals made before such criteria are met; and

d) Annual contributions are limited to \$50,000 or less, applying the rules set forth in Annex I for account aggregation and currency translation.

3. Savings Account Held under the National Housing Savings Scheme, provided that the annual amount saved is not in excess of fifty thousand Euro (€50.000).

B. Certain Term Life Insurance Contracts. A life insurance contract maintained in Slovenia with a coverage period that will end before the insured individual attains age 90, provided that the contract satisfies the following requirements:

1. Periodic premiums, which do not decrease over time, are payable at least annually during the period the contract is in existence or until the insured attains age 90, whichever is shorter;

2. The contract has no contract value that any person can access (by withdrawal, loan, or otherwise) without terminating the contract;

3. The amount (other than a death benefit) payable upon cancellation or termination of the contract cannot exceed the aggregate premiums paid for the contract, less the sum of mortality, morbidity, and expense charges (whether or not actually imposed) for the period or periods of the contract's existence and any amounts paid prior to the cancellation or termination of the contract; and

4. The contract is not held by a transferee for value.

C. Account Held By an Estate. An account maintained in Slovenia that is held solely by an estate if the documentation for such account includes a copy of the deceased's will or death certificate.

D. Escrow Accounts. An account maintained in Slovenia established in connection with any of the following:

1. A court order or judgment.

2. A sale, exchange, or lease of real or personal property, provided that the account satisfies the following requirements:

a) The account is funded solely with a down payment, earnest money, deposit in an amount appropriate to secure an obligation directly related to the transaction, or a similar payment, or is funded with a financial asset that is deposited in the account in connection with the sale, exchange, or lease of the property;

b) The account is established and used solely to secure the obligation of the purchaser to pay the purchase price for the property, the seller to pay any contingent liability, or the lessor or lessee to pay for any damages relating to the leased property as agreed under the lease;

c) The assets of the account, including the income earned thereon, will be paid or otherwise distributed for the benefit of the purchaser, seller, lessor, or lessee (including to satisfy such person's obligation) when the property is sold, exchanged, or surrendered, or the lease terminates;

d) The account is not a margin or similar account established in connection with a sale or exchange of a financial asset; and

e) The account is not associated with a credit card account.

3. An obligation of a Financial Institution servicing a loan secured by real property to set aside a portion of a payment solely to facilitate the payment of taxes or insurance related to the real property at a later time.

4. An obligation of a Financial Institution solely to facilitate the payment of taxes at a later time.

E. Partner Jurisdiction Accounts. An account maintained in Slovenia and excluded from the definition of Financial Account under an agreement between the United States and another Partner Jurisdiction to facilitate the implementation of FATCA, provided that such account is subject to the same requirements and oversight under the laws of such other Partner Jurisdiction as if such account were established in that Partner Jurisdiction and maintained by a Partner Jurisdiction Financial Institution in that Partner Jurisdiction.

c) pogoj za dvig je izpolnitev določenih pogojev, povezanih z namenom varčevalnega računa (npr. zagotavljanjem prejemkov v zvezi z izobraževanjem ali zdravstvom), ali pa se pri dvigih pred izpolnitvijo takih pogojev uporabijo malusi in

d) letni prispevki so omejeni na največ 50.000 USD z uporabo pravil iz priloge I o seštevanju računov in pretvorbi valut.

3. Varčevalni račun po nacionalni stanovanjski varčevalni shemi, če znesek, privarčevan letno, ne presega petdeset tisoč evrov (50.000 €).

B. Določene pogodbe začasnega življenjskega zavarovanja. Pogodba življenjskega zavarovanja z dobo kritja, ki se bo končala, preden zavarovanec doseže starost 90 let, če pogodba izpolnjuje naslednje zahteve:

1. periodične premije, ki se s časom ne zmanjšujejo, se plačujejo vsaj letno, dokler pogodba velja ali dokler zavarovanec ne doseže starosti 90 let, kar je krajše;

2. pogodba nima pogodbene vrednosti, ki bi bila na voljo kateri koli osebi (z dvigom, posojilom ali drugače), ne da bi bila pogodba prekinjena;

3. znesek (razen za primer smrti), ki se izplača ob odpovedi ali prekinitvi pogodbe, ne more preseči skupnih premij, plačanih po pogodbi, zmanjšanih za znesek za primer smrti, boleznin in za stroške (dejansko zaračunane ali ne) za obdobje ali obdobja veljavnosti pogodbe ter kakršne koli zneske, plačane pred odpovedjo ali prekinitvijo pogodbe, in

4. pogodba ni bila odplačno prenesena na prevzemnika.

C. Račun zapuščine. Račun, ki se vodi v Sloveniji in ga ima samo zapuščina, če dokumentacija za tak račun vključuje kopijo oporoke ali potrdila o smrti zapustnika.

D. Namenski (escrow) račun. Račun, ki se vodi v Sloveniji in odpre v zvezi s katerim od naslednjega:

1. sklepom ali sodbo sodišča;

2. prodajo, zamenjavo ali zakupom nepremičnega ali osebnega premoženja, če račun izpolnjuje naslednje zahteve:

a) na račun se sredstva nalagajo izključno kot predplačilo, ara, depozit v znesku, primernem za zavarovanje obveznosti, neposredno povezane s transakcijo, ali podobno plačilo ali se nanj nalagajo finančna sredstva v zvezi s prodajo, zamenjavo ali zakupom premoženja;

b) račun se odpre in uporablja izključno za zavarovanje obveznosti kupca, da plača kupnino za premoženje, da prodajalec plača kakršno koli pogojno obveznost ali da zakupodajalec ali zakupopjemalec plača kakršno koli odškodnino v zvezi z zakupljenim premoženjem, kot je bilo dogovorjeno z zakupom;

c) sredstva na računu, vključno z dohodkom iz sredstev na računu, se bodo izplačala ali drugače razdelila v korist kupca, prodajalca, zakupopjemalca ali zakupodajalca (vključno za poravnavo njegove obveznosti), ko bo premoženje prodano, zamenjano ali izročeno ali ko se zakup prekine;

d) račun ni kritni račun ali podoben račun, odprt v zvezi s prodajo ali zamenjavo finančnih sredstev, in

e) račun ni povezan z računom kreditne kartice;

3. obveznostjo finančne institucije, ki opravlja storitve v zvezi s posojilom, zavarovanim z nepremičnino, da rezervira del plačila izključno zato, da omogoči poznejše plačilo davkov ali zavarovanja v zvezi z nepremičnino;

4. obveznostjo finančne institucije izključno zato, da omogoči poznejše plačilo davkov.

E. Računi partnerskih jurisdikcij. Račun, ki se vodi v Sloveniji in je izključen iz opredelitve finančnega računa po sporazumu med Združenimi državami in drugo partnersko jurisdikcijo, ki omogoča izvajanje FATCA, če za tak račun veljajo enaki pogoji in nadzor po zakonodaji take druge partnerske jurisdikcije, kot če bi bil tak račun odprt v tej partnerski jurisdikciji in bi ga vodila finančna institucija partnerske jurisdikcije v tej partnerski jurisdikciji.

F. Reserve Fund Accounts. A reserve fund account under the Law of Property Code and the Housing Act maintained in Slovenia.

VI. Definitions. The following additional definitions shall apply to the descriptions above:

A. Reporting Model 1 FFI. The term Reporting Model 1 FFI means a Financial Institution with respect to which a non-U.S. government or agency thereof agrees to obtain and exchange information pursuant to a Model 1 IGA, other than a Financial Institution treated as a Nonparticipating Financial Institution under the Model 1 IGA. For purposes of this definition, the term Model 1 IGA means an arrangement between the United States or the Treasury Department and a non-U.S. government or one or more agencies thereof to implement FATCA through reporting by Financial Institutions to such non-U.S. government or agency thereof, followed by automatic exchange of such reported information with the IRS.

B. Participating FFI. The term Participating FFI means a Financial Institution that has agreed to comply with the requirements of an FFI Agreement, including a Financial Institution described in a Model 2 IGA that has agreed to comply with the requirements of an FFI Agreement. The term Participating FFI also includes a qualified intermediary branch of a Reporting U.S. Financial Institution, unless such branch is a Reporting Model 1 FFI. For purposes of this definition, the term FFI Agreement means an agreement that sets forth the requirements for a Financial Institution to be treated as complying with the requirements of section 1471(b) of the U.S. Internal Revenue Code. In addition, for purposes of this definition, the term Model 2 IGA means an arrangement between the United States or the Treasury Department and a non-U.S. government or one or more agencies thereof to facilitate the implementation of FATCA through reporting by Financial Institutions directly to the IRS in accordance with the requirements of an FFI Agreement, supplemented by the exchange of information between such non-U.S. government or agency thereof and the IRS.

F. Računi rezervnih skladov. Račun rezervnega sklada po Stvarnopravnem zakoniku in Stanovanjskem zakonu, ki se vodi v Sloveniji.

VI. Pomen izrazov. Za zgornje opise veljajo naslednje dodatne opredelitve:

A. Poročevalska TFI po modelu 1. Izraz poročevalska TFI po modelu 1 pomeni finančno institucijo, v zvezi s katero se je vlada, ki ni vlada ZDA, ali njena agencija strinjala, da pridobiva in izmenjava informacije po modelu 1 IGA, in ki ni finančna institucija, obravnavana kot nesodelujoča finančna institucija po modelu 1 IGA. V tej opredelitvi izraz model 1 IGA pomeni dogovor med Združenimi državami ali finančnim ministrstvom ZDA in vlado, ki ni vlada ZDA, ali eno ali več njenih agencij o izvajanju FATCA s pomočjo poročanja finančnih institucij taki vladi, ki ni vlada ZDA, ali njeni agenciji, čemur sledi avtomatična izmenjava tako sporočanih informacij z IRS.

B. Sodelujoča TFI. Izraz sodelujoča TFI pomeni finančno institucijo, ki se je strinjala, da bo izpolnjevala pogoje sporazuma TFI, vključno s finančno institucijo iz modela 2 IGA, ki se je strinjala, da bo izpolnjevala pogoje sporazuma TFI. Izraz sodelujoča TFI vključuje tudi kvalificirano posredniško podružnico poročevalske finančne institucije ZDA, razen če taka podružnica ni poročevalska TFI po modelu 1. V tej opredelitvi izraz sporazum TFI pomeni sporazum, ki za finančno institucijo določa zahteve, da se lahko obravnava, kot da izpolnjuje pogoje iz oddelka 1471(b) Zakonika o notranjih prihodkih ZDA. Dodatno v tej opredelitvi izraz model 2 IGA pomeni dogovor med Združenimi državami ali finančnim ministrstvom ZDA in vlado, ki ni vlada ZDA, ali eno ali več njenih agencij o izvajanju FATCA s pomočjo poročanja finančnih institucij neposredno IRS v skladu s pogoji sporazuma TFI, kar je dopolnjeno z izmenjavo informacij med tako vlado, ki ni vlada ZDA, ali njeno agencijo in IRS.

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 432-01/13-4/16

Ljubljana, dne 19. junija 2014

EPA 1052-VI

Državni zbor
Republike Slovenije
Janko Veber l.r.
Predsednik

37. Zakon o spremembi Zakona o ratifikaciji Evropske listine o regionalnih ali manjšinskih jezikih (MELRJ-B)

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

U K A Z

o razglasitvi Zakona o spremembi Zakona o ratifikaciji Evropske listine o regionalnih ali manjšinskih jezikih (MELRJ-B)

Razlašam Zakon o spremembi Zakona o ratifikaciji Evropske listine o regionalnih ali manjšinskih jezikih (MELRJ-B), ki ga je sprejel Državni zbor Republike Slovenije na seji dne 19. junija 2014.

Št. 003-02-6/2014-12
Ljubljana, dne 27. junija 2014

Borut Pahor l.r.
Predsednik
Republike Slovenije

Z A K O N

O SPREMEMBI ZAKONA O RATIFIKACIJI EVROPSKE LISTINE O REGIONALNIH ALI MANJŠINSKIH JEZIKIH (MELRJ-B)

1. člen

V Zakonu o ratifikaciji Evropske listine o regionalnih ali manjšinskih jezikih (Uradni list RS – MP, št. 17/00 in 7/07) se besedilo 3. člena spremeni tako, da se glasi:

»Za izvajanje listine skrbi Urad Vlade Republike Slovenije za narodnosti, v sodelovanju z Ministrstvom za zunanje zadeve in vsemi drugimi organi, pristojnimi za področja, ki jih ureja listina.«.

2. člen

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

Št. 009-01/14-3/12
Ljubljana, dne 19. junija 2014
EPA 2038-VI

Državni zbor
Republike Slovenije
Janko Veber l.r.
Predsednik

Obvestilo o začetku oziroma prenehanju veljavnosti mednarodnih pogodb

38. Obvestilo o začetku veljavnosti Sporazuma med Republiko Slovenijo in Islamsko republiko Iran o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, s protokolom

Na podlagi drugega odstavka 77. člena Zakona o zunanjih zadevah (Uradni list RS, št. 113/03 – uradno prečiščeno besedilo, 20/06 – ZNOMCMO, 76/08, 108/09 in 80/10 – ZUTD) Ministrstvo za zunanje zadeve

s p o r o č a,

da je dne 30. aprila 2014 začel veljati Sporazum med Republiko Slovenijo in Islamsko republiko Iran o izogibanju dvojnega obdavčevanja in preprečevanju davčnih utaj v zvezi z davki od dohodka in premoženja, s protokolom, podpisan v Teheranu 20. septembra 2011 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 4/14 (Uradni list Republike Slovenije, št. 25/14).

Ljubljana, dne 26. maja 2014

Ministrstvo za zunanje zadeve
Republike Slovenije

39. Obvestilo o začetku veljavnosti Sporazuma med Vlado Republike Slovenije in Vlado Ruske federacije o vojnih grobiščih

Na podlagi drugega odstavka 77. člena Zakona o zunanjih zadevah (Uradni list RS, št. 113/03 – uradno prečiščeno besedilo, 20/06 – ZNOMCMO, 76/08, 108/09 in 80/10 – ZUTD) Ministrstvo za zunanje zadeve

s p o r o č a,

da je dne 17. maja 2014 začel veljati Sporazum med Vlado Republike Slovenije in Vlado Ruske federacije o vojnih grobiščih, podpisan v Ljubljani 3. maja 2013 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 15/13 (Uradni list Republike Slovenije, št. 92/13).

Ljubljana, dne 26. maja 2014

Ministrstvo za zunanje zadeve
Republike Slovenije

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