



**24. Uredba o ratifikaciji Večstranskega sporazuma med pristojnimi organi o avtomatični izmenjavi informacij o dohodkih, pridobljenih z digitalnih platform**

Na podlagi prve alineje šestega odstavka 75. člena Zakona o zunanjih zadevah (Uradni list RS, št. 113/03 – uradno prečiščeno besedilo, 20/06 – ZNOMCMO, 76/08, 108/09, 80/10 – ZUTD, 31/15 in 30/18 – ZKZaš) Vlada Republike Slovenije izdaja

## UREDBO

### O RATIFIKACIJI VEČSTRANSKEGA SPORAZUMA MED PRISTOJNIMI ORGANI O AVTOMATIČNI IZMENJAVI INFORMACIJ O DOHODKIH, PRIDOBLENJIH Z DIGITALNIH PLATFORM

#### 1. člen

Ratificira se Večstranski sporazum med pristojnimi organi o avtomatični izmenjavi informacij o dohodkih, pridobljenih z digitalnih platform, podpisan v Sevilli 9. novembra 2022.

#### 2. člen

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

#### DECLARATION

I, Tilen Božič, State Secretary at the Ministry of Finance of the Republic of Slovenia, on behalf of the Competent Authority of the Republic of Slovenia, declare that it hereby agrees to comply with the provisions of the

*Multilateral Competent Authority Agreement  
on Automatic Exchange of Information  
on Income Derived through Digital Platforms*

hereafter referred to as the "Agreement" and attached to this Declaration.

By means of the present Declaration, the Competent Authority of Slovenia is to be considered a signatory of the Agreement as from 9 November 2022. The Agreement will come into effect in respect of the Competent Authority of Slovenia in accordance with Section 7 thereof.

Signed in Seville on 9 November 2022

#### MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON AUTOMATIC EXCHANGE OF INFORMATION ON INCOME DERIVED THROUGH DIGITAL PLATFORMS

Whereas, the jurisdictions of the signatories to the Multilateral Competent Authority Agreement on Automatic Exchange of Information on Income Derived through Digital Platforms (the "Agreement") are Parties of, or territories covered by, the Convention on Mutual Administrative Assistance in Tax Matters or the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (the "Convention");

Whereas, the jurisdictions intend to improve international tax compliance by further building on their relationship with respect to mutual assistance in tax matters;

Whereas, the Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy

#### IZJAVA

Tilen Božič, državni sekretar na Ministrstvu za finance Republike Slovenije, v imenu pristojnega organa Republike Slovenije izjavljam, da bo ta ravnal v skladu z določbami

*Večstranskega sporazuma med pristojnimi organi  
o avtomatični izmenjavi informacij o dohodkih,  
pridobljenih z digitalnih platform,*

v nadaljevanju: sporazum, ki je priloga te izjave.

Na podlagi te izjave se pristojni organ Republike Slovenije šteje za podpisnika sporazuma od 9. novembra 2022. Sporazum se bo za pristojni organ Republike Slovenije začel uporabljati v skladu s 7. členom sporazuma.

Podpisano v Sevilli 9. novembra 2022.

#### VEČSTRANSKI SPORAZUM MED PRISTOJNIMI ORGANI O AVTOMATIČNI IZMENJAVI INFORMACIJ O DOHODKIH, PRIDOBLENJIH Z DIGITALNIH PLATFORM

Ker so jurisdikcije podpisnikov Večstranskega sporazuma med pristojnimi organi o avtomatični izmenjavi informacij o dohodkih, pridobljenih z digitalnih platform (v nadaljevanju: sporazum) pogodbenice Konvencije o medsebojni upravni pomoči pri davčnih zadevah ali Konvencije o medsebojni upravni pomoči pri davčnih zadevah, kot je bila spremenjena s Protokolom o spremembi Konvencije o medsebojni upravni pomoči pri davčnih zadevah (v nadaljevanju: konvencija), ali ozemlja, za katera velja ta konvencija,

ker jurisdikcije nameravajo izboljšati spoštovanje davčnih predpisov na mednarodni ravni z nadaljnjim poglobljanjem svojih odnosov glede medsebojne pomoči pri davčnih zadevah,

ker so bila Vzorčna pravila za poročanje upravljavcev platform o prodajalcih v ekonomiji delitve in ekonomiji na poziv

were developed by the OECD/G20 BEPS Inclusive Framework to improve tax compliance;

Whereas, the jurisdictions interested in sending information consistent with the scope of exchange contemplated by Section 2 of this Agreement are required to have the necessary laws in place to implement the Model Rules, while jurisdictions may express an interest in receiving such information without implementing the Model Rules;

Whereas the Model Rules cover income derived from the provision of accommodation, transportation and other personal services, some jurisdictions may be interested to also exchange information in respect of the sale of goods and the rental of means of transportation facilitated by digital platforms;

Whereas, this Agreement is concluded to enable the automatic exchange of information collected pursuant to the Model Rules it can also be relied upon to permit exchanges of information on income from the sale of goods and the rental of means of transportation facilitated by digital platforms;

Whereas, some jurisdictions intend to rely on the information exchanged to promote upfront compliance and, where appropriate, the prefilling of tax returns;

Whereas, Chapter III of the Convention authorises the exchange of information for tax purposes, including the exchange of information on an automatic basis, and allows the Competent Authorities of the Jurisdictions to agree on the scope and modalities of such automatic exchanges;

Whereas, Article 6 of the Convention provides that two or more Parties can mutually agree to exchange information automatically, the exchange of the information will be on a bilateral basis between the Competent Authorities;

Whereas, the Jurisdictions have, or are expected to have, in place by the time the first exchange takes place (i) appropriate safeguards to ensure that the information received pursuant to this Agreement remains confidential and is used solely for the purposes set out in the Convention, 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 capabilities to promptly resolve questions and concerns about exchanges or requests for exchanges and to administer the provisions of Section 4 of this Agreement);

Whereas, the Competent Authorities of the Jurisdictions intend to conclude an agreement to improve international tax compliance based on automatic exchange pursuant to the Convention, without prejudice to national legislative procedures (if any), and subject to the confidentiality and other protections provided for in the Convention, including the provisions limiting the use of the information exchanged thereunder;

Now, therefore, the Competent Authorities have agreed as follows:

## SECTION 1 Definitions

1. For the purposes of this Agreement, the following terms have the following meanings:

a) the term “**Jurisdiction**” means a country or a territory in respect of which the Convention is in force and is in effect, either through signature and ratification in accordance with Article 28, or through territorial extension in accordance with Article 29, and which is a signatory to this Agreement;

b) the term “**Competent Authority**” means, for each respective Jurisdiction, the persons and authorities listed in Annex B of the Convention;

c) the term “**Reporting Platform Operator**” means, for each respective Jurisdiction that has implemented the Model Rules, any Platform Operator, other than an Excluded Platform Operator, that is resident for tax purposes in the Jurisdiction or, where a Platform Operator does not have a residence for tax purposes, either:

oblikovana v Vključujočem okviru o BEPS OECD/G20, da bi izboljšali spoštovanje davčnih predpisov,

ker morajo imeti jurisdikcije, ki želijo pošiljati informacije v skladu z obsegom izmenjave iz 2. člena tega sporazuma, sprejeto potrebno zakonodajo za izvajanje vzorčnih pravil, medtem ko lahko jurisdikcije izrazijo interes za prejemanje takih informacij brez izvajanja vzorčnih pravil,

ker vzorčna pravila zajemajo dohodke, pridobljene iz zagotavljanja nastanitve, prevoza in drugih osebnih storitev, nekatere jurisdikcije pa bi lahko zanimala tudi izmenjava informacij v zvezi s prodajo blaga in najemom prevoznih sredstev, ki ju omogočajo digitalne platforme,

ker je ta sporazum sklenjen, da se omogoči avtomatična izmenjava informacij, zbranih v skladu z vzorčnimi pravili, na katere se je mogoče zanesti tudi pri omogočanju izmenjave informacij o dohodkih od prodaje blaga in najema prevoznih sredstev, ki ju omogočajo digitalne platforme,

ker se nekatere jurisdikcije nameravajo zanesti na izmenjane informacije, da bi spodbudile vnaprejšnje spoštovanje davčnih predpisov, in kjer je to primerno, predizpolnjevanje davčnih obračunov,

ker III. poglavje konvencije dovoljuje izmenjavo informacij za davčne namene, vključno z avtomatično izmenjavo informacij, ter pristojnim organom jurisdikcij omogoča dogovor o obsegu in načinih take avtomatične izmenjave,

ker 6. člen konvencije določa, da se dve pogodbenici ali več pogodbenic lahko dogovori o avtomatični izmenjavi informacij, bo izmenjava informacij med pristojnimi organi potekala dvostransko,

ker jurisdikciji imata ali naj bi imeli pred prvo izmenjavo informacij vzpostavljene (i) primerne zaščitne ukrepe, ki zagotavljajo, da po tem sporazumu prejete informacije ostanejo zaupne in se uporabljajo samo za namene konvencije, ter (ii) infrastrukturo za učinkovito izmenjavo (vključno z vzpostavljenimi postopki za zagotavljanje pravočasne, točne in zaupne izmenjave informacij, učinkovitega in zanesljivega sporočanja ter z zmogljivostmi za sprotno reševanje vprašanj in težav glede izmenjave ali zahtev za izmenjavo ter za izvajanje določb 4. člena tega sporazuma),

ker pristojni organi jurisdikcij nameravajo skleniti sporazum zaradi izboljšanja spoštovanja davčnih predpisov na mednarodni ravni na podlagi avtomatične izmenjave v skladu s konvencijo ne glede na (morebitne) zakonodajne postopke države ter ob upoštevanju zaupnosti in drugih v konvenciji navedenih načinov varstva, vključno z določbami o omejevanju uporabe informacij, izmenjanih na njegovi podlagi, so se pristojni organi dogovorili:

## 1. ČLEN Pomen izrazov

1. V tem sporazumu naslednji izrazi pomenijo:

a) »jurisdikcija« pomeni državo ali ozemlje, za katero konvencija velja in se uporablja s podpisom in ratifikacijo v skladu z 28. členom ali z ozemeljsko razširitvijo v skladu z 29. členom in ki je podpisnik tega sporazuma;

b) »pristojni organ« za vsako od jurisdikcij pomeni osebe in organe iz priloge B h konvenciji;

c) »poročevalski upravljavec platforme« za vsako od jurisdikcij, ki izvaja vzorčna pravila, pomeni upravljavca platforme, ki ni izključen upravljavec platforme in je rezident za davčne namene jurisdikcije, ali če upravljavec platforme ni rezident za davčne namene:

i. is incorporated under the laws of the Jurisdiction;  
or

ii. has its place of management (including effective management) in the Jurisdiction.

d) the term **“Government Verification Service”** means, for each respective Jurisdiction, an electronic process made available by a Jurisdiction to a Platform Operator for the purposes of ascertaining the identity and tax residence of a Seller, as specified in the notification pursuant to subparagraph 1(f) of Section 7;

e) the term **“Model Rules”** means Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy (which includes the Commentaries), developed by the OECD/G20 BEPS Inclusive Framework;

f) the term **“Additional Activity”** means a) the sale of Goods; or b) the rental of a means of transportation for Consideration;

g) the term **“Relevant Service”** means a) the rental of immovable property; or b) a Personal Service for Consideration;

h) the term **“Extended Scope”** means the extension to the scope of the Model Rules to also cover the Additional Activities;

i) the term **“Co-ordinating Body Secretariat”** means the OECD Secretariat that, pursuant to paragraph 3 of Article 24 of the Convention, provides support to the co-ordinating body that is composed of representatives of the competent authorities of the Parties to the Convention; and

j) the term **“Agreement in effect”** means, in respect of any two Competent Authorities, that both Competent Authorities have indicated their intention to automatically exchange information with each other and have satisfied the other conditions set out in paragraph 2 of Section 7.

2. Any capitalised term not otherwise defined in this Agreement will have the meaning that it has at that time under the law of the Jurisdiction applying the Agreement, such meaning being consistent with the meaning set forth in the Model Rules and the Extended Scope. Any term not otherwise defined in this Agreement or in the Model Rules or the Extended Scope will, 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 Jurisdiction applying this Agreement, any meaning under the applicable tax laws of that Jurisdiction prevailing over a meaning given to the term under other laws of that Jurisdiction.

## SECTION 2

### *Exchange of Information with Respect to Reportable Sellers*

#### *General Exchange Requirements*

1. Pursuant to the provisions of Articles 6 and 22 of the Convention and subject to the applicable reporting and due diligence rules consistent with the Model Rules, each Competent Authority will annually exchange with the other Competent Authorities on an automatic basis:

a) the information obtained pursuant to such rules and specified in paragraphs 3 and 4 of Section 2 provided it and the other Competent Authority have both lodged a notification pursuant to subparagraph 1(a)(i) of Section 7;

b) the information obtained pursuant to such rules and specified in paragraph 5 of Section 2, provided it and the other Competent Authority have both lodged a notification pursuant to subparagraph 1(b)(i) of Section 7;

c) the information obtained pursuant to such rules and specified in paragraphs 3 and 4 of Section 2 and, provided it has lodged notifications pursuant to subparagraphs 1(a)(i) and 1(c)(ii) of Section 7 and the other Competent Authority has lodged a notification pursuant to subparagraph 1(a)(ii) of Section 7;

d) the information obtained pursuant to such rules and specified in paragraph 5 of Section 2, provided it has lodged

i. je ustanovljen v skladu z zakonodajo jurisdikcije ali

ii. ima sedež uprave (tudi dejanske uprave) v jurisdikciji;

d) »državna storitev preverjanja« za vsako od jurisdikcij pomeni elektronski postopek, ki ga jurisdikcija da na voljo upravljavcu platforme za ugotavljanje identitete in davčnega rezidentstva prodajalca, kot je določeno v uradnem obvestilu iz pododstavka f) prvega odstavka 7. člena;

e) »vzorčna pravila« pomeni Vzorcna pravila za poročanje upravljavcev platform o prodajalcih v ekonomiji delitve in ekonomiji na poziv (s komentarji), oblikovana v Vključujočem okviru o BEPS OECD/G20;

f) »dodatna dejavnost« pomeni a) prodajo blaga ali b) najem prevoznega sredstva za nadomestilo;

g) »zadevna storitev« pomeni a) dajanje nepremičnine v najem ali b) osebno storitev za nadomestilo;

h) »razširjeno področje uporabe« pomeni razširitev področja uporabe vzorčnih pravil tudi na dodatne dejavnosti;

i) »sekretariat usklajevalnega organa« pomeni sekretariat OECD, ki v skladu s tretjim odstavkom 24. člena konvencije zagotavlja podporo usklajevalnemu organu, v katerem so predstavniki pristojnih organov pogodbenic konvencije, in

j) »sporazum, ki se uporablja« v zvezi s katerima koli pristojnima organoma pomeni, da sta oba pristojna organa izrazila namero o avtomatični izmenjavi informacij med seboj in izpolnila druge pogoje iz drugega odstavka 7. člena.

2. Vsi izrazi v tem sporazumu, ki v njem niso opredeljeni drugače, imajo pomen, kot ga imajo takrat po pravu jurisdikcije, ki uporablja ta sporazum, pri čemer ta pomen ustreza pomenu iz vzorčnih pravil in z razširjenega področja uporabe. Vsi izrazi, ki v tem sporazumu ali vzorčnih pravilih in na razširjenem področju uporabe niso drugače opredeljeni, imajo, razen če sobesedilo ne zahteva drugače ali se pristojni organi ne dogovorijo o skupnem pomenu (kakor ga dovoljuje notranje pravo), pomen, kot ga imajo takrat po pravu jurisdikcije, ki uporablja ta sporazum, pri čemer pomen po veljavni davčni zakonodaji te jurisdikcije prevlada nad pomenom izraza po drugi zakonodaji te jurisdikcije.

## 2. ČLEN

### *Izmenjava informacij v zvezi s prodajalci, o katerih se poroča*

#### *Splošne zahteve za izmenjavo*

1. V skladu z določbami 6. in 22. člena konvencije ter ob upoštevanju veljavnih pravil o poročanju in dolžni skrbnosti, skladnih z vzorčnimi pravili, vsak pristojni organ enkrat na leto z drugimi pristojnimi organi avtomatično izmenja:

a) informacije, pridobljene v skladu s temi pravili in opredeljene v tretjem in četrtem odstavku 2. člena, če sta oba pristojna organa vložila uradno obvestilo v skladu s točko i) pododstavka a) 7. člena;

b) informacije, pridobljene v skladu s temi pravili in opredeljene v petem odstavku 2. člena, če sta oba pristojna organa vložila uradno obvestilo v skladu s točko i) pododstavka b) prvega odstavka 7. člena;

c) informacije, pridobljene v skladu s temi pravili in opredeljene v tretjem in četrtem odstavku 2. člena, če je vložil uradno obvestilo v skladu s točko i) pododstavka a) in točko ii) pododstavka c) prvega odstavka 7. člena ter je drugi pristojni organ vložil uradno obvestilo v skladu s točko ii) pododstavka a) prvega odstavka 7. člena;

d) informacije, pridobljene v skladu s temi pravili in opredeljene v petem odstavku 2. člena, če je vložil uradno obvestilo

notifications pursuant to subparagraphs 1(b)(i) and 1(d)(iii) of Section 7 and the other Competent Authority has lodged a notification pursuant to subparagraph 1(b)(ii) of Section 7; and

e) the information obtained pursuant to such rules and specified in paragraph 5 of Section 2, provided it has lodged notifications pursuant to subparagraphs 1(b)(i) and 1(d)(ii) of Section 7 and the other Competent Authority has lodged notifications pursuant to subparagraph 1(a)(i) and 1(b)(ii) of Section 7.

2. Notwithstanding paragraph 1, no information is to be sent pursuant to this Section to a Competent Authority that has lodged a notification pursuant to subparagraph 1(e) of Section 7.

*Exchange of Information on Relevant Services  
with Jurisdiction of Residence*

3. In relation to each Reporting Platform Operator that has identified a Reportable Seller that is resident in another Jurisdiction, the following information is to be exchanged with the Competent Authority of such Jurisdiction:

a) the name, registered office address and TIN of the Reporting Platform Operator, as well as the business name(s) of the Platform(s) in respect of which the Reporting Platform Operator is reporting;

b) the name, Primary Address, TIN(s), including the Jurisdiction of issuance, and date of birth (in case of an individual) of each Reportable Seller and, in the case of any Reportable Seller that is an Entity, the business registration number, unless the Reporting Platform Operator relied on a Government Verification Service to ascertain the identity and tax residence of a Reportable Seller;

c) in case the Reporting Platform Operator relied on a Government Verification Service to ascertain the identity and tax residence of a Reportable Seller, the name, Government Verification Service identifier, and any other TIN, including the Jurisdiction of issuance;

d) the Financial Account Identifier(s), insofar as the Jurisdiction of the Reportable Seller requires such information pursuant to a notification under subparagraph 1(j) of Section 7;

e) where different from the name of the Reportable Seller, the name of the holder of the financial account to which the Consideration is paid or credited, as well as any other identifying information reported by the Reporting Platform Operator with respect to that account holder;

f) for Relevant Services other than for the rental of immovable property:

i. the total Consideration paid or credited during each quarter of the Reportable Period and the number of such Relevant Services in respect of which it was paid or credited; and

ii. any fees, commissions or taxes withheld or charged by the Reporting Platform Operator during each quarter of the Reportable Period.

g) for Relevant Services for the rental of immovable property:

i. the address and land registration number of each Property Listing;

ii. the total Consideration paid or credited during each quarter of the Reportable Period and the number of such Relevant Services provided with respect to each Property Listing in respect of which it was paid or credited;

iii. any fees, commissions or taxes withheld or charged by the Reporting Platform Operator during each quarter of the Reportable Period; and

iv. the number of days each Property Listing was rented during the Reportable Period and the type of each Property Listing.

v skladu s točko i pododstavka b) in točko iii pododstavka d) prvega odstavka 7. člena ter je drugi pristojni organ vložil uradno obvestilo v skladu s točko ii pododstavka b) prvega odstavka 7. člena;

e) informacije, pridobljene v skladu s temi pravili in opredeljene v petem odstavku 2. člena, če je vložil uradno obvestilo v skladu s točko i pododstavka b) in točko ii pododstavka d) prvega odstavka 7. člena ter je drugi pristojni organ vložil uradno obvestilo v skladu s točko i pododstavka a) in točko ii pododstavka b) prvega odstavka 7. člena.

2. Ne glede na prvi odstavek se v skladu s tem členom pristojnemu organu, ki je vložil uradno obvestilo v skladu s pododstavkom e) prvega odstavka 7. člena, ne pošlje nobena informacija.

*Izmenjava informacij o zadevnih storitvah  
z jurisdikcijo rezidentstva*

3. Pristojni organ jurisdikcije poročevalskega upravljavca platforme, ki je prepoznal prodajalca, o katerem se poroča in ki je rezident druge jurisdikcije, s pristojnim organom te druge jurisdikcije izmenja naslednje informacije:

a) ime, naslov sedeža in identifikacijsko številko davčnega zavezanca (IŠD) poročevalskega upravljavca platforme ter poslovno ime platforme ali platform, o katerih poroča poročevalski upravljavec platforme;

b) ime, primarni naslov, identifikacijsko številko davčnega zavezanca (IŠD), vključno z jurisdikcijo izdaje, in datum rojstva (za fizično osebo) vsakega prodajalca, o katerem se poroča, in za vsakega prodajalca, o katerem se poroča, ki je subjekt, registrsko številko podjetja, razen če se poročevalski upravljavec platforme pri ugotavljanju identitete in davčnega rezidentstva prodajalca, o katerem se poroča, zanese na državno storitev preverjanja;

c) če se poročevalski upravljavec platforme pri ugotavljanju identitete in davčnega rezidentstva prodajalca, o katerem se poroča, zanese na državno storitev preverjanja, ime, oznako storitve državnega preverjanja in katero koli drugo identifikacijsko številko davčnega zavezanca (IŠD), vključno z jurisdikcijo izdaje;

d) identifikacijsko oznako finančnega računa ali finančnih računov, če jurisdikcija prodajalca, o katerem se poroča, zahteva take informacije v skladu z uradnim obvestilom iz pododstavka j) prvega odstavka 7. člena;

e) če se razlikuje od imena prodajalca, o katerem se poroča, ime imetnika finančnega računa, na katerega se nadomestilo plača ali pripiše, in vse druge informacije za prepoznavo, ki jih poročevalski upravljavec platforme sporoči o tem imetniku računa;

f) za zadevne storitve, razen za dajanje nepremičnine v najem:

i. skupni znesek plačanega ali pripisanega nadomestila v vsakem četrletju poročevalskega obdobja in število zadevnih storitev, za katere je bilo nadomestilo plačano ali pripisano, in

ii. vse pristojbine, provizije ali davke, ki jih je zadržal ali zaračunal poročevalski upravljavec platforme v vsakem četrletju poročevalskega obdobja;

g) za zadevne storitve dajanja nepremičnine v najem:

i. naslov in zemljiškoknjižno številko vsake oglaševane nepremičnine,

ii. skupni znesek plačanega ali pripisanega nadomestila v vsakem četrletju poročevalskega obdobja in število zadevnih storitev, ki so bile zagotovljene za vsako oglaševano nepremičnino in za katere je bilo nadomestilo plačano ali pripisano,

iii. vse pristojbine, provizije ali davke, ki jih je zadržal ali zaračunal poročevalski upravljavec platforme v vsakem četrletju poročevalskega obdobja, in

iv. število dni najema vsake oglaševane nepremičnine v poročevalskem obdobju in vrsto vsake oglaševane nepremičnine.

*Exchange of Information on Relevant Services  
with Jurisdiction where Immovable Property is Located*

4. In relation to each Reporting Platform Operator that has identified a Reportable Seller that provided Relevant Services for the rental of immovable property located in another Jurisdiction or that is paid or credited Consideration in connection with Relevant Services for the rental of immovable property located in another Jurisdiction, the following information is to be exchanged with the Competent Authority of such Jurisdiction:

- a) the information specified in subparagraphs 3(a) and (c) through (e);
- b) the name, Primary Address and date of birth (in case of an individual) of each Reportable Seller and, in the case of any Reportable Seller that is an Entity, the business registration number;
- c) for Relevant Services for the rental of immovable property located in the Jurisdiction:
  - i. the address and land registration number of each Property Listing;
  - ii. the total Consideration paid or credited during each quarter of the Reportable Period and the number of such Relevant Services provided with respect to each Property Listing in respect of which it was paid or credited;
  - iii. any fees, commissions or taxes withheld or charged by the Reporting Platform Operator during each quarter of the Reportable Period; and
  - iv. the number of days each Property Listing was rented during the Reportable Period and the type of each Property Listing.

*Exchange of Information on Additional Activities*

5. In relation to each Reporting Platform Operator that has identified a Reportable Seller that provided Additional Activities and that is resident in another Jurisdiction, the following information is to be exchanged with the Competent Authority of such Jurisdiction.

- a) the information specified in subparagraphs 3(a) through (e);
- b) the total Consideration paid or credited during each quarter of the Reportable Period and the number of Additional Activities in respect of which it was paid or credited; and
- c) any fees, commissions or taxes withheld or charged by the Reporting Platform Operator during each quarter of the Reportable Period.

### SECTION 3

*Time and Manner of Exchange of Information*

1. For the purposes of the exchange of information in Section 2, the information exchanged will identify the currency in which each relevant amount is denominated.

2. With respect to paragraphs 3, 4 and 5 of Section 2 and paragraph 2 of Section 4, and subject to the notification procedure set out in Section 7, including the dates specified therein, information is to be exchanged commencing from the years specified. Competent Authorities shall use all reasonable efforts to exchange the information within two months after the end of the Reportable Period to which the information relates, and should proceed with exchanges no later than four months after the end of the Reportable Period to which the information relates. Notwithstanding the foregoing, information is only required to be exchanged with respect to a Reportable Period for which both Competent Authorities have this Agreement in effect on the basis of paragraph 2 of Section 7.

3. The Competent Authorities will automatically exchange the information described in Section 2 in the prescribed multilaterally agreed schema in Extensible Markup Language.

*Izmenjava informacij o zadevnih storitvah z jurisdikcijo,  
v kateri je nepremičnina*

4. Pristojni organ jurisdikcije poročevalskega upravljavca platforme, ki je prepoznal prodajalca, o katerem se poroča in ki je zagotovil zadevno storitev dajanja v najem nepremičnine, ki je v drugi jurisdikciji, ali mu je bilo plačano ali pripisano nadomestilo v zvezi z zadevno storitvijo dajanja v najem nepremičnine, ki je v drugi jurisdikciji, s pristojnim organom te druge jurisdikcije izmenja naslednje informacije:

- a) informacije, navedene v pododstavkih a) in c) do e) tretjega odstavka;
- b) ime, glavni naslov in datum rojstva (za fizično osebo) vsakega prodajalca, o katerem se poroča, in za vsakega prodajalca, o katerem se poroča, ki je subjekt, registrsko številko podjetja;
- c) za zadevno storitev dajanja v najem nepremičnine v jurisdikciji:
  - i. naslov in zemljiškoknjižno številko vsake oglaševane nepremičnine,
  - ii. skupni znesek plačanega ali pripisanega nadomestila v vsakem četrletju poročevalskega obdobja in število zadevnih storitev, ki so bile zagotovljene za vsako oglaševano nepremičnino in za katere je bilo nadomestilo plačano ali pripisano,
  - iii. vse pristojbine, provizije ali davke, ki jih je zadržal ali zaračunal poročevalski upravljavec platforme v vsakem četrletju poročevalskega obdobja, in
  - iv. število dni najema vsake oglaševane nepremičnine v poročevalskem obdobju in vrsto vsake oglaševane nepremičnine.

*Izmenjava informacij o dodatnih dejavnostih*

5. Pristojni organ jurisdikcije poročevalskega upravljavca platforme, ki je prepoznal prodajalca, o katerem se poroča in ki je zagotavljal dodatne dejavnosti ter je rezident druge jurisdikcije, s pristojnim organom te druge jurisdikcije izmenja naslednje informacije:

- a) informacije, navedene v pododstavkih a) do e) tretjega odstavka;
- b) skupni znesek plačanega ali pripisanega nadomestila v vsakem četrletju poročevalskega obdobja in število dodatnih dejavnosti, za katere je bilo nadomestilo plačano ali pripisano, in
- c) vse pristojbine, provizije ali davke, ki jih je zadržal ali zaračunal poročevalski upravljavec platforme v vsakem četrletju poročevalskega obdobja.

### 3. ČLEN

*Čas in način izmenjave informacij*

1. Za izmenjavo informacij iz 2. člena se v izmenjanih informacijah določi valuta, v kateri je izražen vsak znesek.

2. V zvezi s tretjim, četrtem in petim odstavkom 2. člena in drugim odstavkom 4. člena ter ob upoštevanju postopka uradnega obveščanja iz 7. člena, vključno s tam določenimi datumi, se informacije začnejo izmenjevati z določenim letom. Pristojna organa si po najboljših močeh prizadevata izmenjati informacije v dveh mesecih po koncu poročevalskega obdobja, na katero se informacije nanašajo, in nadaljujejo izmenjavo informacij najpozneje štiri mesece po koncu poročevalskega obdobja, na katero se informacije nanašajo. Ne glede na navedeno je treba informacije izmenjati le za poročevalsko obdobje, za katero oba pristojna organa uporabljata ta sporazum na podlagi drugega odstavka 7. člena.

3. Pristojna organa avtomatično izmenjujejo informacije iz 2. člena po predpisani večstransko dogovorjeni shemi v razširljivem označevalnem jeziku.

4. The Competent Authorities will transmit the information through the OECD Common Transmission System and in compliance with the related encryption and file preparation standards.

#### SECTION 4

##### *Collaboration on Compliance and Enforcement*

1. A Competent Authority will notify the other Competent Authority when the first-mentioned Competent Authority has reason to believe that an error may have led to incorrect or incomplete information reporting or there is non-compliance by a Reporting Platform Operator with the applicable reporting requirements and due diligence procedures consistent with the Model Rules or the Extended Scope. The notified Competent Authority will take all appropriate measures available under its domestic law to address the errors or non-compliance described in the notice.

2. To the extent such information is available, a Competent Authority that is notified by a Reporting Platform Operator that a Reporting Platform Operator in another jurisdiction is assuming reporting obligations for the first-mentioned Reporting Platform Operator will exchange the name, registered office address and TIN of each second-mentioned Reporting Platform Operator with the Competent Authority of the Jurisdiction of such Reporting Platform Operator. In addition, to the extent such information is available, a Competent Authority that is notified by a Reporting Platform Operator that it is assuming the reporting obligations for a Reporting Platform Operator in another jurisdiction will exchange the name, registered office address and TIN of each second-mentioned Reporting Platform Operator with the Competent Authority of the Jurisdiction of such Reporting Platform Operation.

#### SECTION 5

##### *Confidentiality and Data Safeguards*

1. All information exchanged is subject to the confidentiality rules and other safeguards provided for in the Convention, including the provisions limiting the use of the information exchanged and, to the extent needed to ensure the necessary level of protection of personal data, in accordance with the safeguards which may be specified by the supplying Competent Authority as required under its domestic law and specified in a notification under subparagraph 1(g) of Section 7.

2. To the extent permitted under applicable law, a Competent Authority will notify the Co-ordinating Body Secretariat immediately regarding any breach of confidentiality or failure of safeguards and any sanctions and remedial actions consequently imposed. The Co-ordinating Body Secretariat will notify all Competent Authorities with respect to which there is an Agreement in effect with the first mentioned Competent Authority.

#### SECTION 6

##### *Consultations and Amendments*

1. If any difficulties in the implementation or interpretation of this Agreement arise, a Competent Authority may request consultations with one or more of the Competent Authorities to develop appropriate measures to ensure that this Agreement is fulfilled. The Competent Authority that requested the consultations shall ensure, as appropriate, that the Co-ordinating Body Secretariat is notified of any measures that were developed and the Co-ordinating Body Secretariat will notify all Competent Authorities, even those that did not participate in the consultations, of any measures that were developed.

2. This Agreement may be amended by consensus by written agreement of all of the Competent Authorities that

4. Pristojna organa informacije pošljeta po enotnem sistemu prenosa OECD in po z njim povezanih standardih šifriranja in priprave datotek.

#### 4. ČLEN

##### *Sodelovanje pri izpolnjevanju in uveljavljanju*

1. Pristojni organ obvesti drug pristojni organ, kadar prvi navedeni pristojni organ utemeljeno sklepa, da je lahko napaka privedla do nepravilnega ali nepopolnega poročanja o informacijah ali da poročevalski upravljavec platforme ne izpolnjuje veljavnih zahtev za poročanje in ne upošteva postopkov dolžne skrbnosti, skladnih z vzorčnimi pravili ali razširjenim področjem uporabe. Obveščeni pristojni organ sprejme ustrezne ukrepe, ki jih ima na voljo v skladu s svojim notranjim pravom, da odpravi napake ali neizpolnjevanje zahtev, opisano v obvestilu.

2. Če so take informacije na voljo, bo pristojni organ, ki ga poročevalski upravljavec platforme obvesti, da poročevalski upravljavec platforme v drugi jurisdikciji prevzema obveznosti poročanja za prvega navedenega poročevalskega upravljavca platforme, s pristojnim organom jurisdikcije takega poročevalskega upravljavca platforme izmenjal ime, naslov sedeža in identifikacijsko številko davčnega zavezanca (IŠD) vsakega drugega navedenega poročevalskega upravljavca platforme. Dodatno, če so take informacije na voljo, bo pristojni organ, ki ga poročevalski upravljavec platforme obvesti, da prevzema obveznosti poročanja za poročevalskega upravljavca platforme v drugi jurisdikciji, s pristojnim organom jurisdikcije takega poročevalskega upravljavca platforme izmenjal ime, naslov sedeža in identifikacijsko številko davčnega zavezanca (IŠD) vsakega drugega navedenega poročevalskega upravljavca platforme.

#### 5. ČLEN

##### *Zaupnost in zaščita podatkov*

1. Za vse izmenjane informacije veljajo pravila zaupnosti in drugi zaščitni ukrepi, ki jih predvideva konvencija, vključno z določbami, ki omejujejo uporabo izmenjanih informacij, ter – v obsegu, ki zagotavlja potrebno raven varstva osebnih podatkov – v skladu z zaščitnimi ukrepi, ki jih lahko določi pristojni organ pošiljatelj na podlagi svojega notranjega prava in so navedeni v uradnem obvestilu iz pododstavka g) prvega odstavka 7. člena.

2. V obsegu, dovoljenem z veljavno zakonodajo, pristojni organ nemudoma obvesti sekretariat usklajevalnega organa o vsaki kršitvi zaupnosti ali neuspešnih zaščitnih ukrepov ter vseh zaradi tega sprejetih sankcijah in ukrepov za odpravo kršitve. Sekretariat usklajevalnega organa obvesti vse pristojne organe, ki uporabljajo ta sporazum s prvim navedenim pristojnim organom.

#### 6. ČLEN

##### *Posvetovanja in spremembe*

1. Ob kakršnih koli težavah pri izvajanju ali razlagi tega sporazuma lahko pristojni organ zaprosi za posvet z enim pristojnim organom ali več pristojnimi organi zaradi priprave ustreznih ukrepov za zagotovitev izvajanja tega sporazuma. Pristojni organ, ki zaprosi za posvet, če je to primerno, zagotovi obveščanje sekretariata usklajevalnega organa o vseh pripravljenih ukrepih, sekretariat usklajevalnega organa pa o vseh pripravljenih ukrepih obvesti vse pristojne organe, tudi tiste, ki niso sodelovali pri posvetu.

2. Ta sporazum se lahko spremeni soglasno s pisnim dogovorom med vsemi pristojnimi organi, ki uporabljajo spo-

have the Agreement in effect. Unless otherwise agreed upon, such an amendment is effective on the first day of the month following the expiration of a period of one month after the date of the last signature of such written agreement.

#### SECTION 7 *Term of Agreement*

1. A Competent Authority must provide, at the time of signature of this Agreement or as soon as possible thereafter, notifications to the Co-ordinating Body Secretariat:

a) confirming that its Jurisdiction:

i. has the necessary laws in place to implement the Model Rules and specifying the relevant effective dates with respect to the application or completion of the reporting and due diligence procedures; or

ii. does not have the necessary laws in place, but is interested in receiving the information specified in paragraphs 3 and 4 of Section 2;

b) to the extent applicable, confirming that its Jurisdiction:

i. has the necessary laws in place to implement the Extended Scope and specifying the relevant effective dates with respect to the application or completion of the reporting and due diligence procedures; or

ii. does not have the necessary laws in place, but is interested in receiving the information specified in paragraph 5 of Section 2;

c) to the extent applicable, confirming whether it will send the information specified in paragraphs 3 and 4 of Section 2 to Competent Authorities with respect to which this Agreement is in effect:

i. that have the necessary laws in place to implement the Model Rules; or

ii. that have expressed an interest in receiving such information.

d) to the extent applicable, confirming whether the Jurisdiction will send the information specified in paragraph 5 of Section 2 to Competent Authorities with respect to which this Agreement is in effect:

i. that have the necessary laws in place to implement the Model Rules and the Extended Scope;

ii. that have the necessary laws in place to implement the Model Rules; or

iii. that have expressed an interest in receiving such information.

e) if applicable, specifying that it will send, but not receive information under Section 2 of this Agreement

f) if applicable, specifying the details of Government Verification Services accepted by its Jurisdiction;

g) if applicable, specifying safeguards for the protection of personal data;

h) demonstrating that it has in place adequate measures to ensure the required confidentiality and data safeguards standards are met;

i) specifying the Jurisdictions of the Competent Authorities with respect to which it intends to have this Agreement in effect, following national legislative procedures (if any); and

j) confirming whether the Jurisdiction wishes to receive Financial Account Identifiers for taxpayer matching purposes.

Competent Authorities must notify the Co-ordinating Body Secretariat, promptly, of any subsequent change to be made to the above-mentioned notifications.

2. This Agreement will come into effect between two Competent Authorities on the later of the following dates: (i) the date on which the second of the two Competent Authorities has provided notification to the Co-ordinating Body Secretariat under subparagraphs 1(a),(c) and (h) through (j), including

razum. Če ni dogovorjeno drugače, se te spremembe začnejo uporabljati prvi dan meseca po enem mesecu od dneva zadnjega podpisa takega pisnega dogovora.

#### 7. ČLEN

##### *Trajanje in prenehanje sporazuma*

1. Pristojni organ mora ob podpisu tega sporazuma ali čim prej po njegovem podpisu sekretariatu usklajevalnega organa poslati uradno obvestilo:

a) s katerim potrjuje:

i. da ima njegova jurisdikcija sprejeto zakonodajo, ki je potrebna za izvajanje vzorčnih pravil, in pri tem navede ustrezne datume začetka in dokončanja postopkov poročanja in dolžne skrbnosti, ali

ii. da njegova jurisdikcija nima sprejete potrebne zakonodaje, vendar želi prejemati informacije iz tretjega in četrtega odstavka 2. člena;

b) s katerim, če je to primerno, potrjuje:

i. da ima njegova jurisdikcija sprejeto zakonodajo, ki je potrebna za izvajanje razširjenega področja uporabe, in pri tem navede ustrezne datume začetka in dokončanja postopkov poročanja in dolžne skrbnosti, ali

ii. da njegova jurisdikcija nima sprejete potrebne zakonodaje, vendar želi prejemati informacije iz petega odstavka 2. člena;

c) s katerim, če je to primerno, potrjuje, ali bo poslal informacije iz tretjega in četrtega odstavka 2. člena pristojnim organom, v zvezi s katerimi se uporablja ta sporazum in ki:

i. imajo sprejeto potrebno zakonodajo za izvajanje vzorčnih pravil ali

ii. so izrazili interes za prejetje takih informacij;

d) s katerim, če je to primerno, potrjuje, ali bo jurisdikcija poslala informacije iz petega odstavka 2. člena pristojnim organom, v zvezi s katerimi se uporablja ta sporazum in ki:

i. imajo sprejeto potrebno zakonodajo za izvajanje vzorčnih pravil in razširjeno področje uporabe,

ii. imajo sprejeto potrebno zakonodajo za izvajanje vzorčnih pravil ali

iii. so izrazili interes za prejetje takih informacij;

e) v katerem, če je to primerno, navede, da bo pošiljal informacije v skladu z 2. členom tega sporazuma, vendar jih ne bo prejemal;

f) v katerem, če je to primerno, navede podrobnosti o državnih storitvah preverjanja, ki jih sprejema njegova jurisdikcija;

g) v katerem, če je to primerno, navede zaščitne ukrepe za varstvo osebnih podatkov;

h) s katerim dokaže, da ima vzpostavljene ustrezne ukrepe za zagotovitev izpolnjevanja zahtevanih standardov zaupnosti in varstva podatkov;

i) v katerem navede jurisdikcije pristojnih organov, za katere namerava uporabljati ta sporazum v skladu z (morebitnimi) notranjimi zakonodajnimi postopki, in

j) s katerim potrjuje, ali želi jurisdikcija prejemati identifikacijske oznake finančnih računov za namene primerjanja podatkov o davčnih zavezancih.

Pristojni organi morajo sekretariatu usklajevalnega organa brez odlašanja obvestiti o kakršni koli poznejši spremembi zgoraj navedenih uradnih obvestil.

2. Ta sporazum se med dvema pristojnima organoma začne uporabljati z dnem, ki je poznejši: (i) dan, ko drugi od pristojnih organov pošlje sekretariatu usklajevalnega organa obvestilo iz pododstavkov a), c) in h) do j) prvega odstavka, vključno z navedbo jurisdikcije pristojnega organa v skladu s

listing the other Competent Authority's Jurisdiction pursuant to subparagraph 1(i), and, if applicable, (ii) the date on which the Convention has entered into force and is in effect for both Jurisdictions.

3. The Co-ordinating Body Secretariat will maintain a list that will be published on the OECD website of the Competent Authorities that have signed the Agreement and between which Competent Authorities this is an Agreement in effect.

4. The Co-ordinating Body Secretariat will publish on the OECD website the information provided by Competent Authorities pursuant to subparagraphs 1(a) through (f). The information provided pursuant to subparagraphs 1(g) through (j) will be made available to other signatories by the Co-ordinating Body Secretariat.

5. A Competent Authority may suspend the exchange of information under this Agreement by giving notice in writing to another Competent Authority that it has determined that there is or has been significant non-compliance by the second-mentioned Competent Authority with this Agreement. Such temporary suspension will have immediate effect. For the purposes of this paragraph, significant non-compliance includes, but is not limited to, non-compliance with the confidentiality and data safeguard provisions of this Agreement and the Convention or a failure by the Competent Authority to provide timely or adequate information as required under this Agreement or a failure to put in place measures that ensure that the Model Rules are effectively implemented and are complied with by Reporting Platform Operators, in a manner that frustrates the purposes of the Model Rules.

6. A Competent Authority may terminate its participation in this Agreement, or with respect to a particular Competent Authority, by giving notice of termination in writing to the Co-ordinating Body Secretariat. Such termination will 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. In the event of termination, all information previously received under this Agreement will remain confidential and subject to the terms of the Convention.

## SECTION 8

### *Co-ordinating Body Secretariat*

Unless otherwise provided for in the Agreement, the Co-ordinating Body Secretariat will notify all Competent Authorities of any notifications that it has received under this Agreement and will provide a notice to all signatories of the Agreement when a new Competent Authority signs the Agreement.

Done in English and French, both texts being equally authentic.

pododstavkom i) prvega odstavka, in če je to primerno, (ii) dan, ko konvencija začne veljati in se uporabljati v obeh jurisdikcijah.

3. Sekretariat usklajevalnega organa vodi na spletni strani OECD objavljeni seznam pristojnih organov, ki so podpisali sporazum in med katerimi se sporazum uporablja.

4. Sekretariat usklajevalnega organa na spletni strani OECD objavi informacije, prejete od pristojnih organov v skladu s pododstavki a) do f) prvega odstavka. Informacije, zagotovljene v skladu s pododstavki g) do j) prvega odstavka, sekretariat usklajevalnega organa da na voljo drugim podpisnikom.

5. Pristojni organ lahko začasno prekine izmenjavo informacij po tem sporazumu, tako da pisno obvesti drugi pristojni organ, da je pri njem ugotovil večje neizpolnjevanje obveznosti po tem sporazumu. Taka začasna prekinitev ima takojšnji učinek. V tem odstavku večje neizpolnjevanje obveznosti vključuje neizpolnjevanje določb tega sporazuma in konvencije o zaupnosti in zaščiti podatkov iz tega sporazuma in konvencije, vendar ni omejeno na navedeno, ali neizpolnjevanje obveznosti pristojnega organa glede zagotavljanja pravočasnih ali ustreznih informacij, kakor določa ta sporazum, ali neizvajanje ukrepov, ki zagotavljajo, da poročevalski upravljavci platform učinkovito izvajajo vzorčna pravila in jih upoštevajo, tako da se ne omogoča doseganje ciljev iz vzorčnih pravil.

6. Pristojni organ lahko odpove sodelovanje po tem sporazumu ali v zvezi z določenim pristojnim organom s pisnim obvestilom o odpovedi, ki ga pošlje sekretariatu usklajevalnega organa. Taka odpoved začne veljati prvi dan meseca po izteku 12 mesecev od datuma obvestila o odpovedi. Ob odpovedi ostanejo vse informacije, predhodno prejete po tem sporazumu, zaupne in zanje veljajo pogoji iz konvencije.

## 8. ČLEN

### *Sekretariat usklajevalnega organa*

Če ta sporazum ne določa drugače, sekretariat usklajevalnega organa obvesti vse pristojne organe o vseh uradnih obvestilih, ki jih prejme po tem sporazumu, in vse podpisnike sporazuma obvesti, ko ga podpiše nov pristojni organ.

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



3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 00704-386/2023

Ljubljana, dne 9. novembra 2023

EVA 2023-1811-0050

Vlada Republike Slovenije

**Tanja Fajon**

podpredsednica

## VSEBINA

24. Uredba o ratifikaciji Večstranskega sporazuma med pristojnimi organi o avtomatični izmenjavi informacij o dohodkih, pridobljenih z digitalnih platform 153

