

**SPORAZUM MED
REPUBLIKO SLOVENIJO
IN
OTOKOM MAN
O IZMENJAVI INFORMACIJ
V ZVEZI Z DAVČNIMI ZADEVAMI**

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

ker se je Otok Man 13. decembra 2000 politično zavezal načelom OECD o učinkoviti izmenjavi informacij in je dejavno sodeloval pri pripravi vzorčnega sporazuma OECD o izmenjavi informacij o davčnih zadevah;

ker pogodbenika želita pospešiti izmenjavo informacij v zvezi z davki in olajšati pogoje zanjo;

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

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

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

**2. člen
JURISDIKCIJA**

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

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

1. Davki, na katere se nanaša ta sporazum, so:

- a) v Republiki Sloveniji:
 - (i) davek od dohodkov pravnih oseb,
 - (ii) dohodnina,
 - (iii) davek od dobička od odsvojitve izvedenih finančnih instrumentov,
 - (iv) davek od premoženja,
 - (v) davek na dediščine in darila;
- b) na Otoku Man davki od dohodka ali dobička.

2. Sporazum se uporablja tudi za enake ali vsebinsko podobne davke, ki se po dnevu podpisa sporazuma uvedejo poleg obstoječih davkov ali namesto njih. Poleg tega se seznam davkov, za katere se uporablja sporazum, lahko razširi ali spremeni s skupnim dogovorom pogodbenikov v obliki izmenjave pisem. Pristojna organa pogodbenikov se uradno obveščata o vseh bistvenih spremembah obdavčevanja in z njim povezanih ukrepov zbiranja informacij, za katere se uporablja ta sporazum.

4. člen **POMEN IZRAZOV**

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

- a) izraz "Slovenija" pomeni Republiko Slovenijo, in kadar se uporablja v geografskem pomenu, ozemlje Slovenije in tista morska območja, na katerih lahko Slovenija izvaja svoje suverene pravice ali jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;
- b) izraz "Otok Man" pomeni otok, ki sestavlja Otok Man, vključno z njegovim teritorialnim morjem, v skladu z mednarodnim pravom;
- c) izraz "pogodbenik" pomeni Slovenijo ali Otok Man, kakor zahteva sobesedilo;
- d) izraz "pristojni organ" pomeni:
 - (i) v Sloveniji Ministrstvo za finance Republike Slovenije ali njegovega pooblaščenega predstavnika;
 - (ii) na Otoku Man ocenjevalca/-ko davka od dohodka ali njegovega ali njenega pooblaščenca;
- e) izraz "oseba" vključuje posameznika, družbo in katero koli drugo telo, ki združuje več oseb;
- f) izraz "družba" pomeni katero koli korporacijo ali kateri koli subjekt, ki se za davčne namene obravnava kot korporacija;
- g) izraz "javna družba" pomeni katero koli družbo, katere glavni razred delnic kotira na priznani borzi, če lahko kdor koli njene kotirajoče delnice neovirano kupuje ali prodaja. Delnice lahko "kdor koli" kupuje ali prodaja, če nakup ali prodaja delnic nista implicitno ali eksplicitno na voljo le omejeni skupini vlagateljev;
- h) izraz "glavni razred delnic" pomeni razred ali razrede delnic, ki predstavljajo večino glasovalnih pravic in vrednosti družbe;
- i) izraz "priznana borza" pomeni katero koli borzo, o kateri sta se dogovorila pristojna organa pogodbenikov;
- j) izraz "kolektivni naložbeni sklad ali načrt" pomeni vsak način skupnega vlaganja ne glede na pravno obliko. Izraz "javni kolektivni naložbeni sklad ali načrt" pomeni kateri koli kolektivni naložbeni sklad ali načrt, če lahko kdor koli enote, delnice ali druge deleže v skladu ali načrtu neovirano kupuje, prodaja ali unovčuje. Enote, delnice ali druge deleže v skladu ali načrtu lahko "kdor koli" neovirano kupuje, prodaja ali unovčuje, če nakup, prodaja ali unovčitev niso implicitno ali eksplicitno na voljo le omejeni skupini vlagateljev;
- k) izraz "davek" pomeni kateri koli davek, za katerega se uporablja sporazum;
- l) izraz "pogodbenik prosilec" pomeni pogodbenika, ki zaprosi za informacije;
- m) izraz "zaprošeni pogodbenik" pomeni pogodbenika, ki je zaprosen za informacije;
- n) izraz "ukrepi za zbiranje informacij" pomeni zakonodajo in upravne ali sodne postopke, ki pogodbeniku omogočajo pridobivanje in predložitev zaprosenih informacij;
- o) izraz "informacija" pomeni vsako dejstvo, izjavo ali zapis v kakršni koli obliki;
- p) izraz "kazenske davčne zadeve" pomeni davčne zadeve z naklepnim dejanjem, ki se preganjajo po kazenski zakonodaji pogodbenika prosilca;
- q) izraz "kazenska zakonodaja" pomeni vse kazenske predpise, ki se obravnavajo kot taki po domači zakonodaji, ne glede na to, ali so vsebovani v davčni zakonodaji, kazenskem zakoniku ali drugih predpisih.

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

5. člen

IZMENJAVA INFORMACIJ NA ZAPROSILO

1. Pristojni organ zaprošenega pogodbenika na zaprosilo predloži informacije za namene iz 1. člena. Take informacije se izmenjajo ne glede na to, ali zaprošeni pogodbenik potrebuje take informacije za svoje davčne namene in ali bi se dejanje, o katerem teče preiskava, štelo za kaznivo dejanje po zakonodaji zaprošenega pogodbenika, če bi se tako dejanje pripetilo pod jurisdikcijo zaprošenega pogodbenika.

2. Če informacije, ki jih ima pristojni organ zaprošenega pogodbenika, ne zadoščajo in ne omogočajo izpolnitve zaprosila zanje, pogodbenik uporabi vse ustrezne ukrepe za zbiranje informacij, da zaprošene informacije predloži pogodbeniku prosilcu ne glede na to, da jih zaprošeni pogodbenik morda ne potrebuje za svoje davčne namene.

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

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

- a) informacije, ki jih hranijo banke, druge finančne ustanove in katere koli osebe, vključno s pooblaščenci in skrbniki, ki delujejo kot zastopniki ali fiduciarji;
- b) (i) informacije, ki se nanašajo na zakonito in upravičeno lastništvo družb, partnerstev, fundacij, ustanov in drugih oseb in ob upoštevanju omejitev iz 2. člena vse druge osebe v lastniški verigi, vključno z informacijami o delnicah, enotah in drugih deležih pri kolektivnih naložbenih skladih ali načrtih;
- (ii) pri skrbniških skladih informacije o ustanoviteljih, skrbnikih, zaščitnikih ter upravičencih in
- (iii) pri fundacijah informacije o ustanoviteljih, članih sveta fundacije in upravičencih.

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

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

- a) identiteto osebe, ki se zasliši ali preiskuje;
- b) izjavo o zaprošenih informacijah, vključno z njihovo vrsto in obliko, v kateri želi pogodbenik prosilec prejeti informacije od zaprošenega pogodbenika;
- c) davčni namen, za katerega se zaprosijo informacije;
- d) razloge za prepričanje, da se zaprošene informacije hranijo na ozemlju zaprošenega pogodbenika oziroma jih ima ali so pod nadzorom osebe pod jurisdikcijo zaprošenega pogodbenika;
- e) ime in naslov osebe, za katero verjame, da bi lahko imela ali imela možnost pridobiti zaprošene informacije, če jo pozna;
- f) izjavo, da je zaprosilo skladno z zakonom in upravno prakso pogodbenika prosilca, da bi lahko, če bi bile zaprošene informacije pod jurisdikcijo pogodbenika prosilca, pristojni organ pogodbenika prosilca pridobil informacije po zakonodaji pogodbenika prosilca ali po redni upravni praksi, in da je skladno s tem sporazumom;

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

7. Pristojni organ zaprošenega pogodbenika pošlje pogodbeniku prosilcu informacije, takoj ko je mogoče. Za zagotovitev takojšnjega odgovora pristojni organ zaprošenega pogodbenika:

- a) pisno potrdi prejem zaprosila pristojnemu organu pogodbenika prosilca ter ga obvesti o pomanjkljivostih zaprosila v 60 dneh od njegovega prejema in
- b) če pristojni organ zaprošenega pogodbenika ni mogel pridobiti in predložiti informacij v 90 dneh od prejema zaprosila, tudi zato ne, ker je pri zagotavljanju informacij naletel na ovire ali pa je zagotovitev zavrnil, o tem nemudoma obvesti pogodbenika prosilca in pojasni razlog te nezmožnosti, vrsto ovir ali razloge za zavrnitev.

6. člen **DAVČNI PREGLEDI V TUJINI**

1. Pogodbenik prosilec lahko, če to stori dovolj zgodaj, zaprosi zaprošenega pogodbenika, da dovoli vstop na svoje ozemlje predstavnikom pristojnega organa pogodbenika prosilca, da opravijo pogovore s posamezniki in proučijo zapise, s predhodnim pisnim soglasjem posameznikov ali drugih udeleženih oseb. Pristojni organ pogodbenika prosilca uradno obvesti pristojni organ zaprošenega pogodbenika o času in kraju nameravanega srečanja z udeleženi posamezniki.

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

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

7. člen **MOŽNOST ZA ZAVRNITEV ZAPROSILA**

1. Od zaprošenega pogodbenika se ne zahteva pridobitev ali predložitev informacij, ki jih pogodbenik prosilec ne bi mogel pridobiti po svoji zakonodaji za izvajanje ali uveljavljanje svoje davčne zakonodaje. Kadar zaprosilo ni skladno s tem sporazumom, lahko pristojni organ zaprošenega pogodbenika pomoč zavrne.

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

3. Zaprošeni pogodbenik lahko zaprosilo za informacije zavrne, kadar bi bilo njihovo razkritje v nasprotju z javnim redom.

4. Zaposilo za informacije se ne sme zavrniti zaradi nepriznavanja davčnega zahtevka, ki je njegov razlog.

5. Zaprošeni pogodbenik lahko zavrne zaprosilo za informacije, kadar pogodbenik prosilec zaprosi zanje za izvajanje ali uveljavljanje določbe svojega davčnega zakona oziroma z njo povezane zahteve, ki neenako obravnava državljana zaprošenega pogodbenika v primerjavi z državljanom pogodbenika prosilca v enakih okoliščinah.

8. člen ZAUPNOST

1. Vse informacije, ki jih prejmejo pristojni organi pogodbenikov, so zaupne.
2. Take informacije se razkrijejo samo osebam ali organom (vključno s sodišči in upravnimi organi) za namene, navedene v 1. členu, in jih te osebe ali organi uporabljajo samo za te namene, vključno z odločitvijo o pritožbah. Za te namene se lahko informacije razkrijejo v javnih sodnih postopkih ali sodnih odločbah.
3. Brez izrecnega pisnega soglasja pristojnega organa zaprosenega pogodbenika se te informacije ne smejo uporabljati za druge namene, kot so navedeni v 1. členu.
4. Informacije, ki se predložijo pogodbeniku prosilcu po tem sporazumu, se ne smejo razkriti nobeni drugi jurisdikciji.

9. člen STROŠKI

Če se pristojna organa pogodbenikov ne dogovorita drugače, zaproseni pogodbenik krije običajne stroške, ki nastanejo pri zagotavljanju pomoči, pogodbenik prosilca pa izredne stroške, ki nastanejo pri zagotavljanju pomoči (vključno s stroški za najem zunanjih svetovalcev v povezavi s pravnim postopkom ali čim drugim). Pristojna organa se občasno posvetujeta v zvezi s tem členom in še zlasti se pristojni organ zaprosenega pogodbenika vnaprej posvetuje s pristojnim organom pogodbenika prosilca, če se pričakujejo izredni stroški za zagotovitev informacij v zvezi s posebno zahtevo.

10. člen JEZIK

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

11. člen POSTOPEK SKUPNEGA DOGOVORA

1. Kadar med pogodbenikoma nastanejo težave ali dvomi o izvajanju ali razlagi sporazuma, si pristojna organa prizadevata rešiti zadevo s skupnim dogovorom.
2. Poleg dogovorov iz prvega odstavka se lahko pristojna organa pogodbenikov dogovorita o postopkih, ki se uporabljajo po 5., 6. in 9. členu.
3. Da bi pristojna organa pogodbenikov dosegla dogovor po tem členu, se lahko dogovarjata neposredno.
4. Pogodbenika se lahko dogovorita tudi o drugih oblikah reševanja sporov.

12. člen ZAČETEK VELJAVNOSTI

1. Pogodbenika se pisno obvestita, da so končani postopki, ki se po njuni zakonodaji zahtevajo za začetek veljavnosti tega sporazuma. Ta sporazum začne veljati z dnem prejema zadnjega uradnega obvestila.

2. Določbe tega sporazuma se začnejo uporabljati:

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

13. člen PRENEHANJE VELJAVNOSTI

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

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

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

SESTAVLJENO v dveh izvornikih v Douglasu 27. junija 2011 v slovenskem in angleškem jeziku, pri čemer sta besedili enako verodostojni

Za Republiko Slovenijo:



Za Otok Man:



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

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

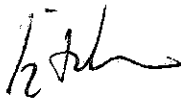
Razume se, da v 9. členu sporazuma:

- a) običajni stroški vključujejo notranje upravne stroške, manjše zunanje stroške in pavšalne izdatke, ki so nastali zaprošenemu pogodbeniku pri pregledovanju in odzivanju na zaprosila pogodbenika prosilca za informacije;
- b) izredni stroški vključujejo, niso pa omejeni na:
 - (i) razumne stroške, ki jih zaračunajo tretje stranke za kopiranje dokumentov na račun zaprošenega pogodbenika;
 - (ii) razumne stroške najema strokovnjakov, tolmačev ali prevajalcev, kadar je potrebno;
 - (iii) razumne stroške pošiljanja dokumentov pogodbeniku prosilcu;
 - (iv) razumne stroške pravnega postopka zaprošenega pogodbenika v neposredni povezavi s posebnim zaprosilom za informacije, vključno s stroški najema zunanjega zagovornika in svetovalcev, in
 - (v) razumne stroške pridobivanja izjav ali pričevanj.

V DOKAZ NAVEDENEGA sta podpisana, ki sta bila za to praviino pooblaščenata, podpisala ta protokol.

SESTAVLJENO v dveh izvornikih v Douglasu 27. junija 2011 v slovenskem in angleškem jeziku, pri čemer sta besedili enako verodostojni

Za Republiko Slovenijo:



Za Otok Man:



**AGREEMENT BETWEEN
THE REPUBLIC OF SLOVENIA
AND
THE ISLE OF MAN
FOR THE EXCHANGE OF INFORMATION
RELATING TO TAX MATTERS**

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

Whereas the Isle of Man on the 13th December 2000 entered into a political commitment to the OECD's principles of effective exchange of information and actively participated in the drafting of the OECD Model Agreement on Exchange of Information in Tax Matters;

Whereas the Contracting Parties wish to enhance and facilitate the terms and conditions governing the exchange of information with respect to taxes;

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

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

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

**Article 2
JURISDICTION**

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

**Article 3
TAXES COVERED**

1. The taxes which are the subject of this Agreement are:
 - a) in the Republic of Slovenia:
 - (i) tax on income of legal persons,
 - (ii) tax on income of individuals,
 - (iii) derivative instruments gains tax,
 - (iv) tax on property,
 - (v) inheritance and gift tax;
 - b) in the Isle of Man, taxes on income or profit.

2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. Furthermore, the taxes covered may be expanded or modified by mutual agreement of the Contracting Parties in the form of an exchange of letters. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by this Agreement.

Article 4 DEFINITIONS

1. For the purposes of this Agreement, unless otherwise defined:
 - a) the term "Slovenia" means the Republic of Slovenia and, when used in a geographical sense, means the territory of Slovenia as well as those maritime areas over which Slovenia may exercise sovereign or jurisdictional rights in accordance with its internal legislation and international law;
 - b) the term "Isle of Man" means the island of the Isle of Man, including its territorial sea, in accordance with international law;
 - c) the term "Contracting Party" means Slovenia or the Isle of Man as the context requires;
 - d) the term "competent authority" means:
 - (i) in the case of Slovenia, the Ministry of Finance of the Republic of Slovenia or its authorised representative;
 - (ii) in the case of the Isle of Man, the Assessor of Income Tax or his or her delegate;
 - e) the term "person" includes an individual, a company and any other body of persons;
 - f) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - g) the term "publicly traded company" means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold "by the public" if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
 - h) the term "principal class of shares" means the class or classes of shares representing a majority of the voting power and value of the company;
 - i) the term "recognised stock exchange" means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
 - j) the term "collective investment fund or scheme" means any pooled investment vehicle, irrespective of legal form. The term "public collective investment fund or scheme" means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed "by the public" if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
 - k) the term "tax" means any tax to which the Agreement applies;
 - l) the term "Requesting Party" means the Contracting Party requesting information;
 - m) the term "Requested Party" means the Contracting Party requested to provide information;
 - n) the term "information gathering measures" means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
 - o) the term "information" means any fact, statement or record in any form whatever;
 - p) the term "criminal tax matters" means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the Requesting Party; and
 - q) the term "criminal laws" means all criminal laws designated as such under domestic law irrespective of whether contained in the tax laws, the criminal code or other statutes.

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

Article 5

EXCHANGE OF INFORMATION UPON REQUEST

1. The competent authority of the Requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the Requested Party needs such information for its own tax purposes or the conduct being investigated would constitute a crime under the laws of the Requested Party if such conduct occurred in the jurisdiction of the Requested Party.

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

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

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

- a) information held by banks, other financial institutions, and any person, including nominees and trustees, acting in an agency or fiduciary capacity;
- b)
 - (i) information regarding the legal and beneficial ownership of companies, partnerships, foundations, "Anstalten" and other persons and, within the constraints of Article 2, any other persons in an ownership chain, including in the case of collective investment funds or schemes, information on shares, units and other interests;
 - (ii) in the case of trusts, information on settlors, trustees, protectors and beneficiaries; and
 - (iii) in the case of foundations, information on founders, members of the foundation council and beneficiaries.

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

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

- a) the identity of the person under examination or investigation;
- b) a statement of the information sought including its nature and the form in which the Requesting Party wishes to receive the information from the Requested Party;
- c) the tax purpose for which the information is sought;
- d) grounds for believing that the information requested is held in the territory of the Requested Party or is in the possession or control of a person within the jurisdiction of the Requested Party;
- e) to the extent known, the name and address of any person believed to be in possession of or able to obtain the requested information;
- f) a statement that the request is in conformity with the law and administrative practices of the Requesting Party, that if the requested information was within the jurisdiction of the Requesting Party then the competent authority of the Requesting Party would be able to obtain the information under the laws of the Requesting Party or in the normal course of administrative practice and that it is in conformity with this Agreement;
- g) a statement that the Requesting Party has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

7. The competent authority of the Requested Party shall forward the requested information as soon as reasonably possible to the Requesting Party. To ensure a prompt response, the competent authority of the Requested Party shall:

- a) confirm receipt of a request in writing to the competent authority of the Requesting Party and shall notify the competent authority of the Requesting Party of deficiencies in the request, if any, within 60 days of the receipt of the request; and
- b) if the competent authority of the Requested Party has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the Requesting Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

Article 6 TAX EXAMINATIONS ABROAD

1. With reasonable notice, the Requesting Party may request that the Requested Party allow representatives of the competent authority of the Requesting Party to enter the territory of the Requested Party, to interview individuals and examine records with the prior written consent of the individuals or other persons concerned. The competent authority of the Requesting Party shall notify the competent authority of the Requested Party of the time and place of the intended meeting with the individuals concerned.

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

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

Article 7
POSSIBILITY OF DECLINING A REQUEST

1. The Requested Party shall not be required to obtain or provide information that the Requesting Party would not be able to obtain under its own laws for purposes of the administration or enforcement of its own tax laws. The competent authority of the Requested Party may decline to assist where the request is not made in conformity with this Agreement.
2. The provisions of this Agreement shall not impose on a Contracting Party the obligation to provide information subject to legal privilege or to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in Article 5, paragraph 4 shall not be treated as such a secret or trade process merely because it meets the criteria in that paragraph.
3. The Requested Party may decline a request for information if the disclosure of the information would be contrary to public policy (*ordre public*).
4. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.
5. The Requested Party may decline a request for information if the information is requested by the Requesting Party to administer or enforce a provision of the tax law of the Requesting Party, or any requirement connected therewith, which discriminates against a national of the Requested Party as compared with a national of the Requesting Party in the same circumstances.

Article 8
CONFIDENTIALITY

1. All information received by the competent authorities of the Contracting Parties shall be kept confidential.
2. Such information shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the purposes specified in Article 1, and used by such persons or authorities only for such purposes, including the determination of any appeal. For these purposes, information may be disclosed in public court proceedings or in judicial decisions.
3. Such information may not be used for any purpose other than for the purposes stated in Article 1 without the express written consent of the competent authority of the Requested Party.
4. Information provided to a Requesting Party under this Agreement may not be disclosed to any other jurisdiction.

Article 9
COSTS

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

Article 10
LANGUAGE

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

Article 11
MUTUAL AGREEMENT PROCEDURE

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of the Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Articles 5, 6 and 9.
3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.
4. The Contracting Parties may also agree on other forms of dispute resolution.

Article 12
ENTRY INTO FORCE

1. The Contracting Parties shall notify each other in writing that the procedures required by their law for the entry into force of this Agreement have been satisfied. This Agreement shall enter into force on the date of receipt of the last notification.
2. The provisions of this Agreement shall have effect:
 - a) for criminal tax matters on that date; and
 - b) for all other matters covered in Article 1 on that date, but only in respect of taxable periods beginning on or after that date or, where there is no taxable period, all charges to tax arising on or after that date.

Article 13
TERMINATION

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

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

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

DONE in duplicate at Douglas this 27th day of June 2011, in the Slovenian and English languages, both texts being equally authentic.

For the Republic of Slovenia:



For the Isle of Man:



**Protocol
to the Agreement between
the Republic of Slovenia
and
the Isle of Man
for the exchange of information relating to tax matters**

At the signing of the Agreement between the Republic of Slovenia and the Isle of Man for the exchange of information relating to tax matters, the undersigned have agreed on the following provisions which shall form an integral part of the Agreement:

It is understood that for the purposes of Article 9 of the Agreement:

- a) ordinary costs include internal administration costs, any minor external costs and overhead expenses incurred by the Requested Party in reviewing and responding to information requests submitted by the Requesting Party;
- b) extraordinary costs include, but are not limited to, the following:
 - (i) reasonable costs charged by third parties for copying documents on behalf of the Requested Party;
 - (ii) reasonable costs of engaging experts, interpreters, or translators when necessary;
 - (iii) reasonable costs of conveying documents to the Requesting Party;
 - (iv) reasonable litigation costs of the Requested Party in direct relation to a specific request for information, including costs of engaging external counsel and advisers; and
 - (v) reasonable costs of obtaining depositions or testimony.

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

DONE in duplicate at Douglas this 27th day of June 2011, in the Slovenian and English languages, both texts being equally authentic.

For the Republic of Slovenia:



For the Isle of Man:

