

**SPORAZUM MED
REPUBLIKO SLOVENIJO
IN
OTOKOM MAN
O IZOGIBANJU DVOJNEGA OBDAVČEVANJA
POSAMEZNIKOV**

Republika Slovenija in Otok Man sta se

ob spoznanju, da sta sklenila sporazum o izmenjavi informacij v zvezi z davčnimi zadevami, in v želji, da bi sklenila sporazum o izogibanju dvojnega obdavčevanja posameznikov,

sporazumela:

**1. člen
POSAMEZNIKI, ZA KATERE SE UPORABLJA SPORAZUM**

Ta sporazum se uporablja za posameznike, ki so rezidenti enega ali obeh pogodbenikov.

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

1. Obstoječi davki, za katere se uporablja sporazum, so:
 - a) v Sloveniji dohodnina
(v nadaljevanju "slovenski davek") in
 - b) na Otoku Man davki od dohodka ali dobička
(v nadaljevanju "manski davek").
2. Sporazum se uporablja tudi za enake ali vsebinsko podobne davke, ki se po dnevu podpisa sporazuma uvedejo poleg obstoječih davkov ali namesto njih. Pristojna organa pogodbenikov drug drugega uradno obveščata o vseh bistvenih spremembah njunih davčnih zakonodaj glede posameznikov.

**3. člen
POMEN IZRAZOV**

1. V tem sporazumu, razen če sobesedilo ne zahteva 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 "oseba" vključuje posameznika, družbo in katero koli drugo telo, ki združuje več oseb;
 - e) izraz "podjetje" se uporablja za kakršno koli poslovanje;

- f) izraz "mednarodni promet" pomeni prevoz z ladjo ali zrakoplovom, ki ga opravlja podjetje s sedežem dejanske uprave v pogodbeniku, razen če se z ladjo ali zrakoplovom ne opravljajo prevozi samo med kraji v drugem pogodbeniku;
- g) 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 in
- h) izraz "davek" pomeni slovenski davek ali manski davek, kakor zahteva sobesedilo.

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 za namene davkov, za katere se sporazum uporablja, pri čemer pomen po veljavni davčni zakonodaji tega pogodbenika prevlada nad pomenom izraza po drugi zakonodaji tega pogodbenika.

4. člen REZIDENT

1. V tem sporazumu izraz "rezident pogodbenika" pomeni v zvezi s posameznikom katerega koli posameznika, ki mora po zakonodaji tega pogodbenika plačevati davke zaradi svojega stalnega prebivališča, prebivališča ali katerega koli drugega podobnega merila. Ta izraz pa ne vključuje posameznika, ki mora plačevati davke v tem pogodbeniku samo v zvezi z dohodki iz virov v njem.

2. Kadar je zaradi določb prvega odstavka posameznik rezident obeh pogodbenikov, se njegov status določi tako:

- a) šteje se samo za rezidenta pogodbenika, v katerem ima na voljo stalni dom; če ima stalni dom na voljo v obeh pogodbenikih, se šteje samo za rezidenta pogodbenika, s katerim ima tesnejše osebne in gospodarske stike (središče življenjskih interesov);
- b) če ni mogoče opredeliti pogodbenika, v katerem ima središče življenjskih interesov, ali če nima v nobenem od obeh pogodbenikov na voljo stalnega doma, se šteje samo za rezidenta pogodbenika, v katerem ima običajno bivališče;
- c) če ima običajno bivališče v obeh pogodbenikih ali v nobenem od njiju, si pristojna organa pogodbenikov prizadevata rešiti vprašanje s skupnim dogovorom.

5. člen DOHODEK IZ ZAPOSLOTITVE

1. Ob upoštevanju določb 6., 7., 8. in 9. člena se plače, mezde in drugi podobni prejemki, ki jih dobi rezident pogodbenika iz zaposlitve, obdavčijo samo v tem pogodbeniku, razen če se zaposlitev ne izvaja v drugem pogodbeniku. Če se zaposlitev izvaja tako, se lahko tako dobljeni prejemki obdavčijo v tem drugem pogodbeniku.

2. Ne glede na določbe prvega odstavka se prejemek, ki ga dobi rezident pogodbenika iz zaposlitve, ki se izvaja v drugem pogodbeniku, obdavči samo v prvem omenjenem pogodbeniku, če:

- a) je prejemnik navzoč v drugem pogodbeniku v obdobju ali obdobjih, ki skupno ne presegajo 183 dni v katerem koli dvanajstmesečnem obdobju, ki se začne ali konča v posameznem davčnem letu, in
- b) prejemek plača delodajalec, ki ni rezident drugega pogodbenika, ali se plača v njegovem imenu in
- c) prejemka ne krije stalno mesto poslovanja, prek katerega v celoti ali delno potekajo posli, ki ga ima delodajalec v drugem pogodbeniku.

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

6. člen PREJEMKI DIREKTORJEV

Prejemki direktorjev in druga podobna plačila, ki jih dobi rezident pogodbenika kot član upravnega odbora družbe, ki je rezident drugega pogodbenika, se lahko obdavčijo v tem drugem pogodbeniku. Izraz "upravni odbor" vključuje organe družb, ki so po funkciji podobni upravnemu odboru.

7. člen UMETNIKI IN ŠPORTNIKI

1. Dohodek, ki ga dobi rezident pogodbenika kot nastopajoči izvajalec, kakor je gledališki, filmski, radijski ali televizijski umetnik ali glasbenik, ali kot športnik iz takih osebnih dejavnosti, ki jih opravlja v drugem pogodbeniku, se lahko obdavči v tem drugem pogodbeniku.

2. Kadar dohodek iz osebnih dejavnosti, ki jih opravlja nastopajoči izvajalec ali športnik kot tak, ne priraste samemu nastopajočemu izvajalcu ali športniku, temveč drugi osebi, se ta dohodek lahko obdavči v pogodbeniku, v katerem je nastopil izvajalec ali športnik.

3. Določbe prvega in drugega odstavka se ne uporabljajo, če se dejavnosti, opravljene v pogodbeniku, v celoti ali pretežno krijejo iz javnih sredstev drugega pogodbenika ali njegove politične enote ali lokalne oblasti. V tem primeru se dohodek, dosežen iz takih dejavnosti, obdavči samo v tem drugem pogodbeniku.

8. člen POKOJNINE

Ob upoštevanju določb drugega odstavka 9. člena se pokojnine in drugi podobni prejemki, ki se izplačujejo rezidentu pogodbenika za preteklo zaposlitev, obdavčijo samo v tem pogodbeniku.

9. člen DRŽAVNA SLUŽBA

1. a) Plače, mezde in drugi podobni prejemki, ki jih pogodbenik ali njegova politična enota ali lokalna oblast plačuje posamezniku za storitve, ki jih opravi za tega pogodbenika ali enoto ali oblast, se obdavčijo samo v tem pogodbeniku.
b) Take plače, mezde in drugi podobni prejemki se obdavčijo samo v drugem pogodbeniku, če se storitve opravljajo v tem pogodbeniku in je posameznik rezident tega pogodbenika, ki ni postal rezident tega pogodbenika samo zaradi opravljanja storitev.

2. Ne glede na določbe prvega odstavka se pokojnine in drugi podobni prejemki, ki jih plačuje pogodbenik ali njegova politična enota ali lokalna oblast ali se plačujejo iz njihovih skladov posamezniku za storitve, opravljene za tega pogodbenika ali enoto ali oblast, obdavčijo samo v tem pogodbeniku.

3. Za plače, mezde, pokojnine in druge podobne prejemke za storitve, opravljene v zvezi s poslovanjem pogodbenika ali njegove politične enote ali z zakonom določenega organa ali lokalne oblasti, se uporabljajo določbe 5., 6., 7. in 8. člena.

10. člen **ŠTUDENTI**

Plačila, ki jih prejme za svoje vzdrževanje, izobraževanje ali usposabljanje študent ali pripravnik, ki je ali je bil tik pred obiskom pogodbenika rezident drugega pogodbenika in je v prvem omenjenem pogodbeniku navzoč samo zaradi svojega izobraževanja ali usposabljanja, se ne obdavčijo v tem pogodbeniku, če taka plačila izhajajo iz virov zunaj tega pogodbenika.

11. člen **ODPRAVA DVOJNEGA OBDAVČEVANJA**

Dvojno obdavčevanje se odpravi tako:

1. v Sloveniji:

- a) kadar rezident Slovenije doseže dohodek, ki se v skladu z določbami tega sporazuma lahko obdavči na Otoku Man, Slovenija dovoli kot odbitek od davka od dohodka tega rezidenta znesek, ki je enak davku od dohodka, plačanemu na Otoku Man. Tak odbitek ne sme presehati tistega dela pred odbitkom izračunanega davka od dohodka, ki se nanaša na dohodek, ki se lahko obdavči na Otoku Man;
- b) kadar je v skladu s katero koli določbo tega sporazuma dohodek, ki ga doseže rezident Slovenije, oproščen davka v Sloveniji, lahko Slovenija pri izračunu davka od preostalega dohodka takega rezidenta kljub temu upošteva oproščeni dohodek;

2. na Otoku Man:

ob upoštevanju določb manske zakonodaje o olajšavi kot odbitku davka, ki se plača na teritoriju zunaj Otoka Man, od manskega davka (kar ne vpliva na splošno načelo);

- a) ob upoštevanju določb pododstavka c), kadar rezident Otoka Man doseže dohodek, ki se v skladu z določbami tega sporazuma lahko obdavči v Sloveniji, Otok Man dovoli kot odbitek od davka od dohodka tega rezidenta znesek, ki je enak davku od dohodka, plačanemu v Sloveniji;
- b) tak odbitek ne sme presehati tistega dela pred odbitkom izračunanega davka od dohodka, ki se nanaša na dohodek, ki se lahko obdavči v Sloveniji;
- c) kadar rezident Otoka Man doseže dohodek, ki se v skladu z določbami tega sporazuma obdavči le v Sloveniji, lahko Otok Man vključi ta dohodek v davčno osnovo, vendar dovoli kot odbitek od davka od dohodka tisti del davka od dohodka, ki se nanaša na dohodek, dosežen v Sloveniji.

12. člen **POSTOPKI SKUPNEGA DOGOVORA**

1. Kadar rezident meni, da imajo ali bodo imela dejanja enega ali obeh pogodbenikov zanj za posledico obdavčenje, ki ni v skladu z določbami tega sporazuma, lahko ne glede na pravna sredstva, ki mu jih omogoča domače pravo teh pogodbenikov, predloži zadevo pristojnemu organu pogodbenika, katerega rezident je. Zadeva mora biti predložena v treh letih od prvega uradnega obvestila o dejanju, ki je imelo za posledico obdavčenje, ki ni v skladu z določbami sporazuma.

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

3. Pristojna organa pogodbenikov si prizadevata s skupnim dogovorom razrešiti kakršne koli težave ali dvome, ki nastanejo pri razlagi ali uporabi sporazuma.

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

13. 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, če med pogodbenikoma velja sporazum o izmenjavi informacij v zvezi z davčnimi zadevami.

2. Določbe tega sporazuma se uporabljajo:

a) v Sloveniji:

- (i) v zvezi s slovenskimi davki, odtegnjenimi pri viru, za dohodek, dosežen 1. januarja ali po njem v koledarskem letu po letu, v katerem začne veljati ta sporazum;
- (ii) v zvezi z drugimi slovenskimi davki od dohodkov za davke, obračunane za katero koli davčno leto, ki se začne 1. januarja ali po njem v koledarskem letu po letu, v katerem začne veljati sporazum;

b) na Otoku Man v zvezi z manskimi davki za katero koli davčno obdobje, ki se začne 6. aprila ali po njem v koledarskem letu po letu, v katerem začne veljati ta sporazum.

14. člen PRENEHANJE VELJAVNOSTI

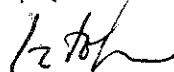
1. Ta sporazum velja, dokler ga pogodbenik ne odpove. Vsak pogodbenik lahko odpove sporazum s pisnim obvestilom o odpovedi po poteku dveh let od dneva začetka njegove veljavnosti. Odpoved začne veljati prvi dan v mesecu po poteku šestmesečnega obdobja od dneva, ko je drugi pogodbenik prejel obvestilo.

2. Ne glede na določbe prvega odstavka se ta sporazum, če je prejeto obvestilo o odpovedi sporazuma o izmenjavi informacij v zvezi z davčnimi zadevami med pogodbenikoma, odpove in preneha uporabljati z dnem prenehanja uporabe nazadnje omenjenega sporazuma.


V DOKAZ NAVEDENEGA sta podpisana, ki sta bila za to pravilno pooblaščenca, podpisala ta 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:



**AGREEMENT BETWEEN
THE REPUBLIC OF SLOVENIA
AND
THE ISLE OF MAN
FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO INDIVIDUALS**

The Republic of Slovenia and the Isle of Man,

Recognising that they have concluded an Agreement for the Exchange of Information Relating to Tax Matters, and

Desiring to conclude an Agreement for the avoidance of double taxation with respect to individuals,

Have agreed as follows:

**Article 1
INDIVIDUALS COVERED**

This Agreement shall apply to individuals who are residents of one or both of the Contracting Parties.

**Article 2
TAXES COVERED**

1. The existing taxes to which the Agreement shall apply are:

- a) in Slovenia, tax on income of individuals
(hereinafter referred to as "Slovenian tax"); and
- b) in the Isle of Man, taxes on income or profit
(hereinafter referred to as "Manx tax").

2. The Agreement shall also apply to any identical or substantially similar taxes that are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting Parties shall notify each other of any significant changes in their taxation laws concerning individuals.

**Article 3
DEFINITIONS**

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

- a) the term "Slovenia" means the Republic of Slovenia and, when used in a geographical sense, means the territory of Slovenia as well as those maritime areas over which Slovenia may exercise sovereign or jurisdictional rights in accordance with its internal legislation and international law;
- b) the term "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 "person" includes an individual, a company and any other body of persons;
- e) the term "enterprise" means the carrying on of any business;
- f) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise that has its place of effective management in a Contracting Party, except when the ship or aircraft is operated solely between places in the other Contracting Party;
- g) 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; and
- h) the term "tax" means Slovenian tax or Manx tax, as the context requires.

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 Contracting Party, for the purposes of the taxes to which this Agreement applies, with any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Contracting Party.

Article 4 RESIDENT

1. For the purposes of this Agreement, the term "resident of a Contracting Party" means in respect of an individual any individual who, under the laws of that Contracting Party, is liable to tax therein by reason of his domicile, residence or any other criterion of a similar nature. This term, however, does not include an individual who is liable to tax in that Contracting Party in respect only of income from sources in that Contracting Party.

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

- a) he shall be deemed to be a resident only of the Contracting Party in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting Parties, he shall be deemed to be a resident only of the Contracting Party with which his personal and economic relations are closer (centre of vital interests);
- b) if the Contracting Party in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting Party, he shall be deemed to be a resident only of the Contracting Party in which he has an habitual abode;
- c) if he has an habitual abode in both Contracting Parties or in neither of them, the competent authorities of the Contracting Parties shall endeavour to resolve the question by mutual agreement.

Article 5 INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 6, 7, 8 and 9, salaries, wages and other similar remuneration derived by a resident of a Contracting Party in respect of an employment shall be taxable only in that Contracting Party unless the employment is exercised in the other Contracting Party. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other Contracting Party.

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

- a) the recipient is present in the other Contracting Party for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the fiscal year concerned; and
- b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other Contracting Party; and
- c) the remuneration is not borne by a fixed place of business through which the business is wholly or partly carried on which the employer has in the other Contracting Party.

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

Article 6 DIRECTORS' FEES

Directors' fees and other similar payments derived by a resident of a Contracting Party in his capacity as a member of the board of directors of a company which is a resident of the other Contracting Party may be taxed in that other Contracting Party. The term "board of directors" includes organs of companies which are similar in function to a board of directors.

Article 7 ARTISTES AND SPORTSMEN

1. Income derived by a resident of a Contracting Party as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other Contracting Party, may be taxed in that other Contracting Party.

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

3. The provisions of paragraphs 1 and 2 shall not apply if the activities exercised in a Contracting Party are wholly or mainly supported from public funds of the other Contracting Party or a political subdivision or a local authority thereof. In such case, income derived from such activities shall be taxable only in that other Contracting Party.

Article 8 PENSIONS

Subject to the provisions of paragraph 2 of Article 9, pensions and other similar remuneration paid to a resident of a Contracting Party in consideration of past employment shall be taxable only in that Contracting Party.

**Article 9
GOVERNMENT SERVICE**

1.
 - a) Salaries, wages and other similar remuneration paid by a Contracting Party or a political subdivision or a local authority thereof to an individual in respect of services rendered to that Contracting Party or subdivision or authority shall be taxable only in that Contracting Party.
 - b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting Party if the services are rendered in that Contracting Party and the individual is a resident of that Contracting Party who did not become a resident of that Contracting Party solely for the purpose of rendering the services.
2. Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration paid by, or out of funds created by, a Contracting Party or a political subdivision or a local authority thereof to an individual in respect of services rendered to that Contracting Party or subdivision or authority shall be taxable only in that Contracting Party.
3. The provisions of Articles 5, 6, 7 and 8 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting Party or a political subdivision or a statutory body or a local authority thereof.

**Article 10
STUDENTS**

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

**Article 11
ELIMINATION OF DOUBLE TAXATION**

Double taxation shall be avoided as follows:

1. In Slovenia:
 - a) Where a resident of Slovenia derives income which, in accordance with the provisions of this Agreement, may be taxed in the Isle of Man, Slovenia shall allow as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in the Isle of Man. Such deduction shall not, however, exceed that part of the income tax as computed before the deduction is given, which is attributable to the income which may be taxed in the Isle of Man.
 - b) Where in accordance with any provision of this Agreement income derived by a resident of Slovenia is exempt from tax in Slovenia, Slovenia may nevertheless, in calculating the amount of tax on the remaining income of such resident, take into account the exempted income.

2. In the Isle of Man:

Subject to the provisions of the laws of the Isle of Man regarding the allowance as a credit against Manx tax of tax payable in a territory outside the Isle of Man (which shall not affect the general principle hereof);

- a) subject to the provisions of sub-paragraph c), where a resident of the Isle of Man derives income which, in accordance with the provisions of this Agreement, may be taxed in Slovenia, the Isle of Man shall allow as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in Slovenia;
- b) such deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in Slovenia;
- c) where a resident of the Isle of Man derives income which, in accordance with the provisions of this Agreement shall be taxable only in Slovenia, the Isle of Man may include this income in the tax base, but shall allow as a deduction from the income tax that part of the income tax which is attributable to the income derived from Slovenia.

Article 12
MUTUAL AGREEMENT PROCEDURES

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

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

3. The competent authorities of the Contracting Parties shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Agreement.

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

Article 13
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, provided an Agreement for the Exchange of Information in Relation to Tax Matters is in force between the Contracting Parties.

2. The provisions of this Agreement shall have effect:

- a) in Slovenia:
 - (i) in respect of Slovenian taxes withheld at source, to income derived on or after the first day of January of the calendar year next following that in which this Agreement enters into force;
 - (ii) in respect of other Slovenian taxes on income, to taxes chargeable for any taxable year beginning on or after the first day of January of the calendar year next following that in which the Agreement enters into force;
- b) in the Isle of Man, in respect of Manx tax, for any taxable period beginning on or after 6 April in the calendar year next following that in which this Agreement enters into force.

Article 14 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.

2. Notwithstanding the provisions of paragraph 1, this Agreement shall, on receipt of written notice of termination of the Agreement for the Exchange of Information Relating to Tax Matters between the Contracting Parties, terminate and cease to be effective on the date the last-mentioned Agreement ceases to be effective.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto, signed this 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:

