**K O N V E N C I J A
MED VLADO REPUBLIKE SLOVENIJE IN VLADO RUSKE FEDERACIJE O IZOGIBANJU DVOJNEMU OBDAVČEVANJU DOHODKA IN PREMOŽENJA**

Vlada Republike Slovenije in Vlada Ruske federacije sta se v želji, da skleneta konvencijo o izogibanju dvojnemu obdavčevanju dohodka in premoženja,

sporazumeli o naslednjem:

**1. člen**

**OSEBE, ZA KATERE SE UPORABLJA KONVENCIJA**

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

**2. člen**

**DAVKI, ZA KATERE SE UPORABLJA KONVENCIJA**

1. Ta konvencija se uporablja za davke od dohodka in od premoženja, ki jih uvede država pogodbenica ali njene upravne ozemeljske enote, ne glede na to, kako se zaračunajo.

2. Davki od dohodka in od premoženja so vsi davki, ki se uvedejo od celotnega dohodka, od celotnega premoženja ali od delov dohodka ali premoženja, med drugim davki od dohodkov od odsvojitve premičnin ali nepremičnin ter davki od prirastka premoženja.

3. Davki, za katere se uporablja ta konvencija, so:

a) v Republiki Sloveniji:

(i) davek (in prispevki) od dobička pravnih oseb;

(ii) davek od dohodka iz prevozniške dejavnosti tuje osebe, ki nima svoje agencije v Republiki Sloveniji,

(iii) davek od osebnih dohodkov;

(iv) davek od premoženja

(v nadaljnjem besedilu: slovenski davek);

b) v Ruski federaciji – davki, uvedeni v skladu z naslednjimi zakoni Ruske federacije:

(i) ”o davku od dobička podjetij in organizacij”;

(ii) ”o davku od osebnih dohodkov”;

(iii) ”o davku od premoženja podjetij” in

(iv) ”o davku od osebnega premoženja”

(v nadaljnjem besedilu: ruski davek).

4. Konvencija se uporablja tudi za enake ali bistveno podobne davke, ki se po dnevu podpisa te konvencije uvedejo poleg ali namesto davkov, omenjenih v tretjem odstavku. Pristojna organa držav pogodbenic se medsebojno obveščata o pomembnih spremembah v svojih davčnih zakonih.

**3. člen**

**SPLOŠNE DEFINICIJE**

1. V tej konvenciji posamezni izrazi, če vsebina ne zahteva drugače, pomenijo:

a) izraza “država pogodbenica” in “druga država pogodbenica” označujeta Republiko Slovenijo ali Rusko federacijo, glede na smisel;

b) – izraz “Slovenija”, če se uporablja v zemljepisnem pomenu – ozemlje Republike Slovenije, vključno z morskim območjem, morskim dnom in podmorjem, ki meji na teritorialno morje Slovenije, če ima ta nad njimi suverene pravice in jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;

– izraz “Ruska Federacija (Rusija)”, če se uporablja v zemljepisnem pomenu – njeno ozemlje, vključno z notranjimi vodami in teritorialnim morjem, zračnim prostorom nad njimi kot tudi gospodarsko območje in podmorski greben, na katerem ima Ruska federacija suverene pravice in jurisdikcijo v skladu s svojo notranjo zakonodajo in mednarodnim pravom;

c) izraz “državljan”: vsako osebo, ki ima državljanstvo države pogodbenice in vsako pravno osebo ali združenje, ki je pridobilo tak status po veljavnih zakonih v državi pogodbenici;

d) izraz “oseba”: vsako osebo, družbo ali drugo pravno osebo;

e) izraz “družba”: vsako pravno osebo, ki se obdavčuje, ali osebo, ki se pri obdavčevanju šteje za pravno osebo;

f) izraza “podjetje države pogodbenice” in “podjetje druge države pogodbenice” – odvisno od smisla, podjetje, ki ga vodi rezident države pogodbenice in podjetje, ki ga vodi rezident druge države pogodbenice;

g) izraz “mednarodni promet” – prevoz z ladjo ali letalom, ki ga opravlja podjetje, ki je rezident ene od držav pogodbenic, razen če se ladja ali letalo uporablja izključno za prevoz med kraji v drugi državi pogodbenici;

h) izraz “pristojni organ”:

– v Republiki Sloveniji: Ministrstvo za finance Republike Slovenije ali njegov pooblaščeni predstavnik;

– v Ruski federaciji: Ministrstvo za finance Ruske federacije ali njegov pooblaščeni predstavnik.

2. Kadar uporablja država pogodbenica to konvencijo, ima vsak izraz, ki ni opredeljen v konvenciji, tak pomen, kot ga ima po njenih zakonih, ki se nanašajo na davke, za katere se uporablja ta konvencija.

**4. člen**

**REZIDENT**

1. ”Rezident države pogodbenice” označuje po tej konvenciji osebo, ki se v državi pogodbenici po njenih zakonih obdavčuje na podlagi njenega stalnega bivališča, začasnega bivališča, kraja ustanovitve družbe, sedeža uprave ali na kakšni drugi podobni podlagi.

2. Če je oseba po določilih prvega odstavka tega člena rezident obeh držav pogodbenic, se njen status določi takole:

a) šteje se za rezidenta države pogodbenice, v kateri ima stalno stanovanje. Če ima stalno stanovanje v obeh državah pogodbenicah, se šteje za rezidenta države pogodbenice, s katero je osebno in gospodarsko tesneje povezana (središče življenjskih interesov);

b) če ni mogoče ugotoviti, v kateri državi pogodbenici ima središče življenjskih interesov, ali če v nobeni izmed držav pogodbenic nima stalnega bivališča, se šteje za rezidenta države pogodbenice, v kateri ima običajno bivališče;

c) če ima običajno bivališče v obeh državah pogodbenicah ali ga nima v nobeni izmed njiju, se šteje, da je rezident države pogodbenice, katere državljan je;

d) če je državljan obeh držav pogodbenic ali če ni državljan nobene izmed njiju, rešita to vprašanje s skupnim dogovorom pristojna organa držav pogodbenic.

3. Če je oseba, razen fizične osebe po prvem odstavku tega člena, rezident obeh držav pogodbenic, se šteje za rezidenta države pogodbenice, v kateri je ustanovljena.

**5. člen**

**STALNA POSLOVNA ENOTA**

1. Izraz “stalna poslovna enota” po tej konvenciji označuje stalno poslovno mesto, prek katerega podjetje v celoti ali delno posluje.

2. Izraz “stalna poslovna enota” vključuje zlasti:

a) sedež uprave;

b) podružnico;

c) poslovalnico;

d) tovarno;

e) delavnico; in

f) rudnik, naftno ali plinsko nahajališče, kamnolom ali drug kraj, kjer izkoriščajo naravna bogastva.

3. Izraz “stalna poslovna enota” obsega tudi gradbišče, gradbena, montažna ali instalacijska dela ali nadzor nad njimi, vendar samo če tako gradbišče, dela ali dejavnost trajajo dlje kot dvanajst mesecev.

4. Ne glede na določila prvega, drugega in tretjega odstavka tega člena izraz “stalna poslovna enota” ne vključuje:

a) uporabe objektov in opreme izključno za skladiščenje, razstavljanje ali dobavo dobrin ali blaga, ki pripada podjetju;

b) vzdrževanja zalog dobrin ali blaga, ki pripada podjetju, izključno zaradi skladiščenja, razstavljanja ali do- bave;

c) vzdrževanja zalog dobrin ali blaga, ki pripada podjetju, izključno z namenom, da ga drugo podjetje predela;

d) vzdrževanja stalnega poslovnega mesta izključno zaradi nakupa dobrin ali blaga ali zaradi zbiranja obvestil za podjetje;

e) vzdrževanja stalnega poslovnega mesta izključno zaradi opravljanja kakršnih koli drugih pripravljalnih ali pomožnih dejavnosti za podjetje;

f) vzdrževanja stalnega poslovnega mesta izključno zaradi dejavnosti, navedenih v točkah a) do e), v kakršni koli kombinaciji, če je skupna dejavnost stalnega poslovnega mesta, ki izhaja iz te kombinacije, pripravljalna ali pomožna.

5. Če oseba – razen zastopnika s samostojnim statusom, za katerega se uporablja šesti odstavek tega člena – dela v državi pogodbenici v imenu podjetja druge države pogodbenice ter ima in običajno uveljavlja v prvi omenjeni državi pogodbenici pooblastilo, da sklepa pogodbe v imenu podjetja, se ne glede na določila prvega in drugega odstavka tega člena šteje, da ima to podjetje v prvi omenjeni državi pogodbenici stalno poslovno enoto za dejavnosti, ki jih zadevna oseba opravlja za podjetje, razen če njene dejavnosti niso omejene na dejavnosti iz četrtega odstavka tega člena, zaradi katerih se to stalno poslovno mesto po tem odstavku ne bi štelo za stalno poslovno enoto, če bi se te dejavnosti opravljale prek stalnega poslovnega mesta.

6. Ne šteje se, da ima podjetje države pogodbenice stalno poslovno enoto v drugi državi pogodbenici samo zato, ker v njej posluje po posredniku, glavnem komisionarju ali drugem predstavniku s samostojnim statusom, če delujejo te osebe v okviru svoje redne poslovne dejavnosti.

7. Dejstvo, da kakšna družba, ki je rezident ene države pogodbenice, nadzira družbo, ki je rezident druge države pogodbenice ali tu posluje (bodisi prek stalne poslovne enote bodisi kako drugače), ali da ta nadzira njo, še ne pomeni, da se taka družba šteje za stalno poslovno enoto druge družbe.

**6. člen**

**DOHODEK OD NEPREMIČNIN**

1. Dohodek rezidenta države pogodbenice, ki izhaja iz nepremičnin (vključno z dohodkom od kmetijstva ali gozdarstva) v drugi državi pogodbenici, se sme obdavčiti v tej drugi državi.

2. Izraz “nepremičnina” v tej konvenciji ima tak pomen, kot ga ima po zakonu države pogodbenice, v kateri je omenjeno premoženje. Izraz zajema vselej tudi premoženje, ki je sestavni del nepremičnin, živi ali neživi inventar kmetijskih in gozdnih gospodarstev, pravice, za katere veljajo določbe splošnega prava, ki se nanašajo na zemljiško lastnino, užitek na nepremičninah in pravice do občasne ali stalne odškodnine za izkoriščanje ali dovoljenje za izkoriščanje nahajališč rud, virov ter drugih naravnih bogastev. Ladje, čolni in letala se ne štejejo za nepremičnine.

3. Določila prvega odstavka tega člena se uporabljajo tudi za dohodek, ustvarjen z neposredno uporabo, oddajanjem v najem ali drugačno uporabo nepremičnine.

4. Določila prvega in tretjega odstavka tega člena se uporabljajo tudi za dohodek od nepremičnine podjetja in za dohodek od nepremičnine, ki se uporablja za opravljanje samostojnih osebnih dejavnosti.

**7. člen**

**DOBIČEK OD POSLOVANJA**

1. Dobiček podjetja države pogodbenice se obdavči samo v tej državi, razen če podjetje ne posluje v drugi državi pogodbenici prek stalne poslovne enote v njej. Če posluje podjetje v drugi državi pogodbenici prek stalne poslovne enote, se lahko dobiček podjetja obdavči v tej drugi državi, vendar le do zneska, ki se pripisuje tej stalni poslovni enoti.

2. Če posluje podjetje države pogodbenice v drugi državi pogodbenici prek stalne poslovne enote v njej, se v skladu s tretjim odstavkom tega člena v vsaki državi pogodbenici pripisuje tej stalni poslovni enoti dobiček, ki bi ga lahko ustvarila, če bi bila ločeno in samostojno podjetje, ki se ukvarja z enakimi ali podobnimi dejavnostmi v enakih ali podobnih pogojih, in če bi poslovala popolnoma samostojno s podjetjem, katerega stalna poslovna enota je.

3. Pri ugotavljanju dobička stalne poslovne enote se kot odbitki priznajo stroški, ki so nastali pri poslovanju te stalne poslovne enote, med drugim tudi stroški vodenja in splošni upravni stroški v državi pogodbenici, v kateri je stalna poslovna enota, ali kje drugje.

4. Če je običajno, da se v državi pogodbenici dobiček, ki se pripisuje stalni poslovni enoti, ugotovi na podlagi razdelitve celotnega dobička podjetja na njegove različne dele, nobeno določilo iz drugega odstavka tega člena ne preprečuje tej državi pogodbenici, da s tako običajno razdelitvijo ugotovi dobiček, ki se obdavčuje. Sprejeti način razdelitve mora biti tak, da je rezultat v skladu z načeli tega člena.

5. Stalni poslovni enoti se ne pripisuje dobiček, če samo kupuje dobrine ali blago za podjetje.

6. Za namene iz prejšnjih odstavkov se dobiček, ki se pripisuje stalni poslovni enoti, ugotavlja za vsako leto po isti metodi, razen če ni upravičenega in zadostnega razloga za drugačno ravnanje.

7. Če obsega dobiček tudi dele dobičkov, ki se obravnavajo posebej v drugih členih tega sporazuma, določbe tega člena ne vplivajo na določbe omenjenih členov.

**8. člen**

**POMORSKI IN ZRAČNI PROMET**

1. Dobiček, ki ga podjetje – rezident države pogodbenice – ustvari iz uporabe ladij ali letal v mednarodnem prometu, se obdavči le v tej državi.

2. Določbe prvega odstavka se uporabljajo tudi za dobiček iz udeležbe v poolu, skupnem poslovanju ali mednarodni poslovni agenciji.

**9. člen**

**ZDRUŽENA PODJETJA**

1. Če:

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

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

in so bili v obeh primerih med tema podjetjema v njunih trgovinskih ali finančnih odnosih ustvarjeni ali vsiljeni drugačni pogoji od tistih, ki bi bili dogovorjeni med samostojnima podjetjema, se lahko dobički, ki bi jih sicer doseglo eno izmed podjetij, pa jih zaradi takih pogojev ni doseglo, vključijo v dobiček zadevnega podjetja in v skladu s tem obdavčijo.

2. Če država pogodbenica vključi v dobiček podjetja te države – in temu ustrezno tudi v davke – dobiček, ki se je podjetju druge države pogodbenice vštel v davek v tej drugi državi, in je tako vključeni dobiček tisti dobiček, ki bi ga podjetje prve države doseglo, če bi bili pogoji, dogovorjeni med obema podjetjema, enaki pogojem med dvema samostojnima podjetjema, potem mora druga država ustrezno prilagoditi znesek davka, ki se v tej državi zaračuna od takega dobička. Pri določanju take prilagoditve je treba upoštevati določbe te konvencije in pristojni organi držav pogodbenic se med seboj posvetujejo, če je to potrebno.

3. Država pogodbenica ne bo prilagodila dobička podjetja v pogojih, omenjenih v prvem odstavku, po petih letih od konca leta, v katerem bi podjetje države doseglo dobiček, za katerega bi veljala taka prilagoditev. Ta odstavek ne velja v primeru prevare ali namerne zakasnitve.

**10. člen**

**DIVIDENDE**

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

2. Dividende iz prvega odstavka tega člena se lahko obdavčijo tudi v državi pogodbenici, katere rezident je družba, ki izplačuje dividende, v skladu z zakoni te države, vendar če je prejemnik dejanski uporabnik dividend, tako odmerjeni davek ne sme presegati 10 odstotkov bruto zneska devidend.

Pristojni organi držav pogodbenic določijo način uporabe take omejitve z medsebojnim dogovorom.

Določila tega odstavka ne vplivajo na obdavčevanje dobičkov družbe, iz katerih se dividende izplačujejo.

3. Izraz “dividende”, kot je uporabljen v tem členu, označuje dobiček iz delnic, delnic ustanoviteljev, rudniških delnic ali drugih pravic, ki niso terjatve, udeležene pa so v dobičku, ter dobiček iz drugih pravic družbe, ki je po zakonih države pogodbenice, katere rezident je družba, ki dobiček deli, davčno izenačen z dobičkom iz delnic.

4. Določila prvega in drugega odstavka tega člena se ne uporabljajo, če uporabnik dividend, ki je rezident države pogodbenice, posluje v drugi državi pogodbenici, katere rezident je družba, ki izplačuje dividende, prek stalne poslovne enote v tej državi ali če opravlja v tej drugi državi samostojne osebne dejavnosti iz stalne baze v njej, pravica, na podlagi katere se dividende izplačujejo, pa je povezana s stalno poslovno enoto ali stalno bazo. V tem primeru se po potrebi uporabljajo določbe 7. ali 14. člena te konvencije.

5. Če družba, ki je rezident države pogodbenice, doseže dobiček ali dohodek v drugi državi pogodbenici, ne sme ta druga država uvesti davka na dividende, ki jih izplačuje družba rezidentu prve države, razen če so te dividende izplačane rezidentu te druge države ali če je pravica, na podlagi katere se izplačujejo dividende, neposredno povezana s stalno poslovno enoto ali stalno bazo, ki je v tej drugi državi, in ne obdavčiti nerazdeljenega dobička družbe z davkom na nerazdeljeni dobiček, celo če izplačane dividende oziroma nerazdeljeni dobiček v celoti ali delno sestoji iz dobička ali dohodka, doseženega v tej drugi državi.

**11. člen**

**OBRESTI**

1. Obresti, ki so nastale v državi pogodbenici in so bile izplačane rezidentu druge države pogodbenice, se lahko obdavčijo v tej drugi državi pogodbenici.

2. Obresti iz prvega odstavka tega člena se lahko obdavčijo tudi v državi pogodbenici, v kateri so nastale, v skladu z njenimi zakoni, vendar če je prejemnik dejanski uporabnik obresti, tako odmerjeni davek ne sme presegati 10 odstotkov bruto zneska obresti. Pristojni organi držav pogodbenic se medsebojno dogovorijo o načinu uporabe te omejitve.

3. Izraz “obresti”, kot je uporabljen v tem členu, označuje dohodek od vseh vrst terjatev, ne glede na to ali so zavarovane s hipoteko in ali se na njihovi podlagi pridobi pravica do udeležbe v dobičku dolžnika, zlasti pa dohodek iz državnih vrednostnih papirjev in dohodek iz obveznic ali obligacij, med drugim tudi premije in nagrade, ki spadajo k takim vrednostnim papirjem, obveznicam ali obligacijam. Kazni za zamudo v plačilu se ne štejejo za obresti po tem členu.

4. Določila prvega in drugega odstavka tega člena se ne uporabljajo, če dejanski uporabnik obresti – rezident države pogodbenice – posluje v drugi državi pogodbenici, v kateri so nastale obresti, prek stalne poslovne enote v tej državi pogodbenici ali če opravlja v tej drugi državi samostojne osebne dejavnosti iz stalne baze v njej, terjatev, za katero se plačujejo obresti, pa je neposredno povezana s to stalno poslovno enoto ali stalno bazo. V takem primeru se po potrebi uporabljajo določila 7. ali 14. člena te konven- cije.

5. Šteje se, da nastanejo obresti v državi pogodbenici, če je plačnik sama država, upravna ozemeljska enota, njen lokalni organ ali rezident te države. Če ima oseba, ki plača obresti, ne glede na to ali je rezident države pogodbenice, v državi pogodbenici stalno poslovno enoto ali stalno bazo, na katero se nanaša zadolžitev, za katero se plačajo obresti, te obresti pa bremenijo zadevno stalno poslovno enoto ali stalno bazo, se šteje, da nastanejo obresti v državi pogodbenici, v kateri je stalna poslovna enota ali stalna baza.

6. Če zaradi posebnega razmerja med plačnikom in dejanskim uporabnikom ali med njima in kom drugim znesek obresti ob upoštevanju terjatve, za katero se te obresti plačujejo, presega znesek, ki bi bil dogovorjen med plačnikom in dejanskim uporabnikom, če takega razmerja ne bi bilo, se določila tega člena uporabljajo samo za tako dogovorjeni znesek. V tem primeru se preveč plačani znesek obdavči v skladu z zakoni vsake države pogodbenice, pri tem pa se upoštevajo druge določbe te konvencije.

**12. člen**

**AVTORSKA PLAČILA**

1. Avtorska plačila, ki nastanejo v državi pogodbenici in se izplačajo rezidentu druge države pogodbenice, se lahko obdavčijo v tej drugi državi pogodbenici.

2. Avtorska plačila iz prvega odstavka tega člena se lahko obdavčijo tudi v državi pogodbenici, v kateri nastanejo, v skladu z njenimi zakoni, vendar tako odmerjeni davek ne sme presegati 10% bruto zneska avtorskih plačil, če je prejemnik dejanski uporabnik teh avtorskih plačil.

3. Izraz “avtorska plačila”, kot je uporabljen v tem členu, pomeni kakršna koli plačila, prejeta za uporabo ali za pravico do uporabe avtorske pravice na književnem, umetniškem ali znanstvenem delu, med drugim na kinematografskih filmih ter filmih ali trakovih za televizijo in radio, ter za uporabo ali za pravico do uporabe patenta, know-howa, zaščitnega znaka, skice ali modela, načrta, računalniških programov, tajne formule ali postopka ali za uporabo ali za pravico do uporabe industrijske, komercialne ali znanstvene opreme ali za obvestila o industrijskih, komercialnih ali znanstvenih izkušnjah.

4. Določila prvega in drugega odstavka tega člena se ne uporabljajo, če dejanski uporabnik avtorskih plačil – rezident države pogodbenice – posluje v drugi državi pogodbenici, v kateri nastanejo avtorska plačila, prek stalne poslovne enote v njej ali če opravlja v tej drugi državi samostojne osebne storitve iz stalne baze v njej, pravica ali premoženje, na podlagi katerega se plačujejo avtorska plačila, pa je neposredno povezana s stalno poslovno enoto ali stalno bazo. V takem primeru se po potrebi uporabljajo določbe 7. ali 14. člena te konvencije.

5. Šteje se, da nastanejo avtorska plačila v državi pogodbenici, če je plačnik sama država, njena upravna ozemeljska enota, lokalna skupnost ali rezident te države. Če ima oseba, ki plačuje avtorska plačila, ne glede na to, ali je rezident države pogodbenice, v državi pogodbenici stalno poslovno enoto ali stalno bazo, na katero se nanaša obveznost plačila avtorskih plačil, ta avtorska plačila pa bremenijo zadevno stalno poslovno enoto ali stalno bazo, se šteje, da avtorska plačila nastanejo v državi pogodbenici, v kateri je stalna poslovna enota ali stalna baza.

6. Če zaradi posebnega razmerja med plačnikom in dejanskim uporabnikom ali med njima in kom drugim znesek avtorskih plačil ob upoštevanju uporabe, pravice ali informacije, za katero so bila plačana, presega znesek, ki bi bil dogovorjen med plačnikom in dejanskim uporabnikom, če takega razmerja ne bi bilo, se določila tega člena uporabljajo samo za tako dogovorjeni znesek. V tem primeru se več plačani zneski obdavčijo v skladu z zakoni vsake države pogodbenice, pri tem pa se upoštevajo druge določbe te konvencije.

**13. člen**

**DOHODKI OD ODSVOJITVE PREMOŽENJA**

1. Dohodki rezidenta države pogodbenice od odsvojitve nepremičnine, navedene v 6. členu te konvencije, ki je v drugi državi pogodbenici, se lahko obdavčijo v tej drugi državi pogodbenici.

2. Dohodki od odsvojitve premičnine, ki je del premoženja, namenjenega za poslovanje stalne poslovne enote, ki jo ima podjetje države pogodbenice v drugi državi pogodbenici, ali od premičnine, ki pripada stalni bazi, ki jo uporablja rezident države pogodbenice v drugi državi pogodbenici za opravljanje samostojnih osebnih dejavnosti, med drugim tudi dohodki od odsvojitve te stalne poslovne enote (same ali skupaj z vsem podjetjem) ali stalne baze, se lahko obdavčijo v tej drugi državi.

3. Dohodki od odsvojitve ladij ali letal, ki jih podjetje države pogodbenice uporablja v mednarodnem prometu, ali od premičnine, potrebne za delovanje takih ladij in letal, se obdavčijo le v državi pogodbenici, v kateri je podjetje rezident.

4. Dohodki od odsvojitve premoženja, razen premoženja, navedenega v prvem, drugem in tretjem odstavku tega člena, se obdavčijo le v državi pogodbenici, katere rezident je oseba, ki je odsvojila premoženje.

**14. člen**

**SAMOSTOJNE OSEBNE DEJAVNOSTI**

1. Dohodek rezidenta države pogodbenice iz poklicnih dejavnosti ali drugih samostojnih dejavnosti se obdavči samo v tej državi, razen če:

a) nima za opravljanje dejavnosti stalne baze, ki jo redno uporablja v drugi državi pogodbenici. V tem primeru se sme v tej drugi državi pogodbenici obdavčiti samo del dohodka, ki se pripisuje tej stalni bazi;

b) ne prebiva v drugi državi pogodbenici nepretrgoma ali s prekinitvami skupaj 183 dni ali dlje v zadevnem koledarskem letu. V tem primeru se sme v tej drugi državi pogodbenici obdavčiti samo del dohodka, ki ga ustvari z dejavnostmi, opravljenimi v tej drugi državi pogodbenici.

2. Izraz “poklicne dejavnosti” vsebuje predvsem samostojne znanstvene, književne, umetniške, izobraževalne ali prosvetne dejavnosti ter samostojne dejavnosti zdravnikov, odvetnikov, inženirjev, arhitektov, zobozdravnikov in računovodij.

**15. člen**

**NESAMOSTOJNE OSEBNE DEJAVNOSTI**

1. V skladu z določili 16., 18., 19., 20. in 21. člena te konvencije se plače in drugi podobni prejemki rezidenta države pogodbenice iz zaposlitve obdavčijo samo v tej državi pogodbenici, razen če rezident ni zaposlen v drugi državi pogodbenici. Če je zaposlen v drugi državi pogodbenici, se lahko taki prejemki obdavčijo v tej drugi državi pogodbenici.

2. Ne glede na določila prvega odstavka tega člena se prejemki rezidenta države pogodbenice iz zaposlitve v drugi državi pogodbenici obdavčijo samo v prvi državi pogodbenici:

a) če je prejemnik prebival v drugi državi pogodbenici nepretrgoma ali s prekinitvami skupaj manj kot 183 dni v zadevnem koledarskem letu in

b) če je prejemke izplačeval delodajalec, ki ni rezident druge države pogodbenice, ali kdo v njegovem imenu in

c) če prejemki ne bremenijo stalne poslovne enote ali stalne baze, ki jo ima delodajalec v tej drugi državi pogodbenici.

3. Ne glede na prejšnja določila tega člena se lahko prejemki rezidenta države pogodbenice iz zaposlitve na ladji ali letalu v mednarodnem prometu obdavčijo v državi pogodbenici, katere rezident je podjetje, ki ustvarja dobiček z upravljanjem te ladje ali letala.

**16. člen**

**PLAČILA DIREKTORJEM**

Plačila direktorjem in drugi podobni prejemki rezidentov države pogodbenice kot članov upravnega odbora družbe, ki je rezident druge države pogodbenice, se lahko obdavčijo v tej drugi državi pogodbenici.

**17. člen**

**UMETNIKI IN ŠPORTNIKI**

1. Ne glede na določila 14. in 15. člena te konvencije se lahko dohodek, ki ga ustvari rezident države pogodbenice kot izvajalec – gledališki, filmski, radijski ali televizijski umetnik ali kot glasbenik ali športnik – z osebnimi dejavnostmi v tem statusu, opravljenimi v drugi državi pogodbenici, obdavči v tej drugi državi.

2. Če dohodka iz osebnih dejavnosti izvajalca ali športnika v tem statusu ne dobi osebno izvajalec ali športnik, temveč druga oseba, se sme ta dohodek ne glede na določbe 7., 14. in 15. člena te konvencije obdavčiti v državi pogodbenici, v kateri izvajalec ali športnik opravlja te dejavnosti.

3. Ne glede na predhodne določbe tega člena se dohodek, ustvarjen z osebnimi dejavnostmi izvajalca ali športnika v tem statusu, oprosti davka v državi pogodbenici, v kateri se te dejavnosti opravljajo, če se opravljajo po programu kulturnega sodelovanja in obiska, ki ga v celoti financira druga država pogodbenica ali upravna ozemeljska enota ali lokalni organ. Omenjena pobuda se da na podlagi dokumenta pristojnega upravnega organa druge države pogodbenice, ki potrdi, da so bili izpolnjeni vsi potrebni pogoji.

**18. člen**

**POKOJNINE**

Pokojnine in drugi podobni prejemki, izplačani rezidentu države pogodbenice na podlagi prejšnje zaposlitve, se obdavčijo samo v tej državi.

**19. člen**

**DRŽAVNE SLUŽBE**

1.

a) Prejemki, razen pokojnin, ki jih fizični osebi izplačuje vlada države pogodbenice, njena upravna ozemeljska enota ali lokalni organ za delo, ki ga je opravil za to državo, enoto ali za ta organ, se obdavčijo le v tej državi.

b) Vendar pa se ti prejemki obdavčijo le v drugi državi pogodbenici, če se delo opravi v tej državi in je prejemnik rezident te države, ki:

(i) je državljan te države; ali

(ii) ni postal rezident te države le zato, da bi opravil to delo.

2.

a) Vsaka pokojnina, ki jo s sredstvi ali iz sredstev, ki jih je ustvarila, izplača država pogodbenica, njena upravna ozemeljska enota ali njen lokalni organ, fizični osebi za delo, ki ga je opravila za to državo, enoto ali organ, se obdavči le v tej državi;

b) Vendar pa se taka pokojnina obdavči le v drugi državi pogodbenici, če je fizična oseba rezident in državljan te države.

3. Določila 15., 16. in 18. člena se uporabljajo za plačilo za delo, opravljeno v zvezi s posli države pogodbenice, njene upravne enote ali lokalnega organa.

**20. člen**

**PROFESORJI, UČITELJI IN RAZISKOVALCI**

Ne glede na določila 15. člena je učitelj, profesor ali raziskovalec, ki obišče drugo državo pogodbenico za čas, ki ni daljši od dveh let z namenom, da bo poučeval ali opravljal raziskovalno delo na univerzi, višji šoli, šoli ali drugi izobraževalni ali raziskovalni ustanovi v tej državi, in ki je rezident druge države pogodbenice ali je bil njen rezident tik pred takim obiskom, oproščen davka v prvi državi.

Določila prvega odstavka tega člena se ne uporabljajo za dohodek od raziskovalnega dela in za dohodek od poučevanja, če se ta dela ne opravljajo v javnem interesu, temveč predvsem v osebnem interesu ene ali več oseb.

**21. člen**

**ŠTUDENTI ALI PRIPRAVNIKI**

Sredstva, ki jih dobi za preživljanje, izobraževanje ali usposabljanje študent ali pripravnik, ki je neposredno pred odhodom v državo pogodbenico bil ali je rezident druge države pogodbenice in ki prebiva v prvi državi pogodbenici samo zaradi izobraževanja ali usposabljanja, se ne obdavčijo v tej državi, če ta plačila izhajajo iz virov zunaj te države.

**22. člen**

**DRUGI DOHODKI**

1. Deli dohodka rezidenta države pogodbenice, ki se ne obravnavajo v prejšnjih členih te konvencije, se ne glede na to, kje so nastali, obdavčijo samo v tej državi pogodbenici.

2. Določila prvega odstavka tega člena se ne uporabljajo za dohodek, razen za dohodek od nepremičnine, opredeljene v drugem odstavku 6. člena, če njegov prejemnik, ki je rezident države pogodbenice, posluje v drugi državi pogodbenici prek stalne poslovne enote v njej ali če opravlja v tej drugi državi pogodbenici samostojne osebne dejavnosti iz stalne baze v njej, pravica ali premoženje, na podlagi katerega se plača dohodek, pa je neposredno povezana s stalno poslovno enoto ali stalno bazo. V takem primeru se po potrebi uporabljajo določila 7. ali 14. člena.

**23. člen**

**PREMOŽENJE**

1. Premoženje, ki sestoji iz nepremičnine, navedene v 6. členu te konvencije, ki je v lasti rezidenta države pogodbenice in je v drugi državi pogodbenici, se lahko obdavči v tej drugi državi.

2. Premoženje, ki sestoji iz premičnin, ki so del poslovnega premoženja, namenjenega za poslovanje stalne poslovne enote, ki jo ima podjetje države pogodbenice v drugi državi pogodbenici, ali iz premičnin, ki pripadajo stalni bazi, ki jo uporablja rezident države pogodbenice v drugi državi pogodbenici za opravljanje samostojnih osebnih dejavnosti, se lahko obdavči v tej drugi državi.

3. Premoženje, ki ga predstavljajo ladje in letala, ki se uporabljajo v mednarodnem prometu, in premičnine, potrebne za delovanje takih ladij ter letal, se obdavči samo v državi pogodbenici, v kateri je obdavčljiv dobiček podjetja v skladu z 8. členom te konvencije.

4. Vse drugo premoženje rezidenta države pogodbenice se obdavči samo v tej državi pogodbenici.

**24. člen**

**METODA ZA ODPRAVLJANJE DVOJNEGA OBDAVČEVANJA**

1. Slovenija se bo izogibala dvojnemu obdavčevanju na naslednji način:

če rezident države pogodbenice ustvari dohodek ali ima v lasti premoženje, ki se sme po tej konvenciji obdavčiti v Rusiji, Slovenija odobri:

a) kot odbitek od davka od dohodka tega rezidenta – znesek, ki je enak davku od dohodka, ki je plačan v Rusiji;

b) kot odbitek od davka od premoženja tega rezidenta – znesek, ki je enak davku od premoženja, ki je plačan v Rusiji.

Ta odbitek v nobenem primeru ne sme biti večji od dela davka od dohodka ali davka od premoženja, ki je bil obračunan pred odbitkom, ki se pripisuje, odvisno od primera, dohodku ali premoženju, ki se sme obdavčiti v Rusiji.

Rusija se bo izogibala dvojnemu obdavčevanju na naslednji način:

če rezident Rusije ustvari dohodek v Sloveniji ali ima v lasti premoženje v Sloveniji, ki se v skladu z določili te konvencije lahko obdavči v Sloveniji, se lahko znesek davka od tega dohodka ali premoženja, ki ga je treba plačati v Sloveniji, vračuna v davek, zaračunan v Rusiji. Tako vračunani znesek pa ne sme presegati zneska davka od tega dohodka ali premoženja v Rusiji, izračunanega v skladu z njenimi davčnimi zakoni in predpisi.

2. Če je v skladu s katerim koli določilom te konvencije dohodek, ki ga ustvari, ali premoženje, ki ga ima rezident države pogodbenice, oproščen davka v tej državi pogodbenici, lahko ta država pri obračunavanju davka od preostalega dohodka ali premoženja zadevnega rezidenta vseeno upošteva davka oproščeni dohodek ali premoženje.

**25. člen**

**ENAKA OBRAVNAVA**

1. Državljani države pogodbenice v drugi državi pogodbenici ne plačujejo davkov oziroma nimajo v zvezi z njimi nobenih obveznosti, ki bi bile drugačne ali večje od davkov in obveznosti v zvezi z njimi, ki veljajo ali lahko veljajo za državljane druge države pogodbenice v enakih pogojih.

2. Osebe brez državljanstva, ki so rezidenti ene izmed držav pogodbenic, niso obdavčene ne v eni ne v drugi državi pogodbenici in nimajo nobene davčne obveznosti, ki bi bila drugačna ali večja od davkov in obveznosti v zvezi z njimi, ki veljajo ali lahko veljajo za državljane druge države pogodbenice v enakih pogojih.

3. Stalna poslovna enota, ki jo ima podjetje države pogodbenice v drugi državi pogodbenici, ne sme biti v tej drugi državi obdavčena manj ugodno kot podjetje te druge države pogodbenice, ki opravlja enake dejavnosti. Ta določba ne pomeni, da mora država pogodbenica rezidentom druge države pogodbenice odobriti zaradi osebnega statusa ali družinskih obveznosti take osebne davčne oprostitve, olajšave in odbitke, kot jih odobrava svojim rezidentom.

4. Obresti, avtorska plačila in druga izplačila, ki jih podjetje države pogodbenice plača rezidentu druge države pogodbenice, se pri ugotavljanju obdavčljivih dohodkov tega podjetja odbijajo pod enakimi pogoji, kot da bi bili izplačani rezidentu prve omenjene države pogodbenice, razen v primerih iz 9. člena, šestega odstavka 11. člena in šestega odstavka 12. člena. Tudi dolgovi podjetja države pogodbenice rezidentu druge države pogodbenice se pri ugotavljanju obdavčljivega premoženja tega podjetja odbijajo pod enakimi pogoji, kot da bi bili dogovorjeni z rezidentom prve omenjene države pogodbenice.

5. Podjetja države pogodbenice, katerih premoženje ima v celoti ali delno v posesti ali pod nadzorom posredno ali neposredno eden ali več rezidentov druge države pogodbenice, v prvi omenjeni državi nimajo nobene davčne ali podobne obveznosti, ki bi bila drugačna ali večja od davkov in obveznosti v zvezi z njimi, ki veljajo ali lahko veljajo za druga podobna podjetja prve države pogodbenice.

6. Določila tega člena se uporabljajo za davke vsake vrste in oblike.

**26. člen**

**POSTOPEK SKUPNEGA DOGOVARJANJA**

1. Če kakšna oseba meni, da ukrepi ene ali obeh držav pogodbenic vplivajo ali bodo vplivali na to, da ne bo obdavčena v skladu s to konvencijo, se lahko ne glede na pravna sredstva, predvidena v notranjih zakonih teh držav, obrne s to zadevo na pristojni organ države pogodbenice, katere rezident je. To mora storiti v treh letih po prvem obvestilu o ukrepu, katerega posledica je obdavčenje, ki ni v skladu z določili te konvencije.

2. Če pristojni organ meni, da je ugovor utemeljen, sam pa ne more najti zadovoljive rešitve, si prizadeva rešiti zadevo s skupnim dogovorom s pristojnim organom druge države pogodbenice, z namenom preprečiti obdavčevanje, ki ni v skladu s to konvencijo. Doseženi dogovor se uresniči ne glede na časovne omejitve v notranjih zakonih držav pogodbenic.

3. Pristojna organa držav pogodbenic si prizadevata s skupnim dogovorom odpraviti težave ali nejasnosti, ki nastanejo pri razlagi ali uporabi te konvencije. Lahko se tudi posvetujeta, z namenom preprečiti dvojno obdavčevanje v primerih, ki niso predpisani s to konvencijo.

4. Pristojna organa držav pogodbenic lahko med seboj neposredno komunicirata, da bi dosegla dogovor v smislu prejšnjih odstavkov. Če je to potrebno za dosego dogovora, se lahko pristojna organa sestaneta in ustno izmenjata mnenja.

**27. člen**

**IZMENJAVA OBVESTIL**

1. Pristojna organa držav pogodbenic izmenjujeta obvestila, potrebna za uresničevanje določil te konvencije in notranjih zakonov držav pogodbenic glede davkov, vključenih v to konvencijo, če obdavčevanje po teh zakonih ni v nasprotju s to konvencijo, in za preprečevanje utaje davkov. Vsako obvestilo, ki ga prejme država pogodbenica, se šteje za tajno in se sme razkriti samo osebam ali organom (med drugim sodiščem in upravnim organom), ki so pristojni za odmero ali pobiranje davkov, zajetih v to konvencijo, za njihovo izterjavo ali pregon v zvezi z njimi, ali za odločanje o prizivih v zvezi z njimi. Te osebe ali organi uporabljajo obvestila samo za te namene. Obvestila lahko razkrijejo v javnem sodnem postopku ali v sodnih odločbah.

2. Določil prvega odstavka tega člena se nikakor ne more razlagati kot obveznost pristojnih organov držav pogodbenic:

a) da izvedeta upravne ukrepe v nasprotju z zakoni ali upravno prakso zadevne ali druge države pogodbenice;

b) da dajeta obvestila, ki jih ni mogoče dobiti po zakonih ali v običajnem upravnem postopku te ali druge države pogodbenice;

c) da dajeta obvestila, ki bi razkrila kakšno trgovinsko, poslovno, industrijsko, komercialno ali poklicno skrivnost ali trgovinski postopek ali obvestilo, razkritje katerega bi bilo v nasprotju z javno politiko (javnim redom).

**28. člen**

**ČLANI DIPLOMATSKIH IN KONZULARNIH PREDSTAVNIŠTEV**

Ta konvencija ne vpliva na davčne ugodnosti članov diplomatskih ali konzularnih predstavništev, določenih s splošnimi pravili mednarodnega prava ali s posebnimi sporazumi.

**29. člen**

**UVELJAVITEV**

Državi pogodbenici se bosta obvestili o izpolnitvi postopka, ki je po njunih zakonih potreben za uveljavitev te konvencije. Ta konvencija začne veljati trideset dni po datumu izmenjave diplomatskih obvestil, njegove določbe pa se uporabljajo za davke od dohodka in od premoženja za vsako davčno leto, ki se začne 1. januarja ali po 1. januarju koledarskega leta, ki sledi letu, v katerem sta bili izmenjani diplomatski obvestili.

**30. člen**

**PRENEHANJE VELJAVNOSTI**

Ta konvencija velja nedoločen čas. Vsaka država pogodbenica pa lahko najpozneje 30. junija v koledarskem letu, ki se začne po petih letih od njegove uveljavitve, po diplomatski poti pošlje drugi državi pogodbenici pisno obvestilo o prenehanju veljavnosti konvencije. V takem primeru konvencija neha veljati glede davkov od dohodka in od premoženja za vsako davčno leto, ki se začne 1. januarja ali po 1. januarju koledarskega leta, ki sledi letu, v katerem je bilo dano obvestilo o prenehanju veljavnosti.

Sestavljeno v Ljubljani 29. novembra 1995 v dveh izvirnikih v slovenskem, ruskem in angleškem jeziku, pri čemer so vsa tri besedila enako verodostojna. V primeru razlik med besedili se uporablja angleško besedilo.

Za vlado
Republike Slovenije
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Za vlado
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**C O N V E N T I O N
BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SLOVENIA AND THE GOVERNMENT OF THE RUSSIAN FEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND CAPITAL**

The Government of the Republic of Slovenia and the Government of the Russian Federation desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital,

Have agreed as follows:

**Article 1**

**PERSONAL SCOPE**

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

**Article 2**

**TAXES COVERED**

1. This Convention shall apply to taxes on income and capital imposed in a Contracting State or its administrative-territorial subdivisions irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and capital all taxes imposed on total income, total capital, or elements of income or capital, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

3. The taxes to which this Convention shall apply:

a) in the Republic of Slovenia:

(i) the tax (and contributions) on profits of legal persons;

(ii) the tax on income from transportation services of a foreign person not having his agency in the territory of the Republic of Slovenia,

(iii) the tax on income of individuals;

(iv) the tax on property

(hereinafter referred to as “Slovenian tax”);

b) in the Russian Federation – taxes imposed in accordance with the following laws of the Russian Federation:

(i) “On tax on profits of enterprises and organizations”;

(ii) “On tax on the income of individuals”;

(iii) “On tax on property of enterprises” and

(iv) “On taxes on property of individuals”

(hereinafter referred to as “Russian tax”).

4. The Convention shall also apply to the same or substantially similar taxes imposed after the date of signature of the Convention in addition to, or in place of the taxes mentioned in paragraph 3. The competent authorities of both Contracting States shall notify each other of any important changes which have been made in their respective taxation laws.

**Article 3**

**GENERAL DEFINITIONS**

1. For the purposes of this Convention, unless the context otherwise requires, the following terms shall mean:

a) the terms “a Contracting State” and “the other Contracting State” – the Republic of Slovenia or the Russian Federation, depending on the context;

b) – the term “Slovenia” when used in a geographical sense – the territory of the Republic of Slovenia, including the sea area, sea-bed and subsoil adjacent to the territorial sea of Slovenia, if the latter may exercise its sovereign rights and jurisdiction over such sea area, sea-bed and subsoil in accordance with its domestic legislation and international law;

– the term “the Russian Federation (Russia)” when used in a geographical sense – its territory, including internal waters and territorial sea, air space above them as well as the economic zone and continental shelf where the Russian Federation exercises sovereign rights and jurisdiction in conformity with its internal legislation and international law;

c) the term “national” – any individual possessing the nationality of a Contracting State and any legal person or association having aquired such status on the basis of the laws in force in a Contracting State;

d) the term “person” – any individual, a company or other legal person;

e) the term “company” – any body corporate subject to taxation or any entity which is treated as a body corporate for tax purposes;

f) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” – respectively, an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

g) the term “international traffic” – any transport by ship or aircraft operated by an enterprise which is a resident of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

h) the term “competent authority”:

– in the Republic of Slovenia – the Ministry of Finance of the Republic of Slovenia or its authorised representative;

– in the Russian Federation – the Ministry of Finance of the Russian Federation or its authorised representative.

2. As regards the application of this Convention by a Contracting State, any term not defined therein shall have the meaning which it has under the laws of that Contracting State concerning the taxes to which the Convention applies.

**Article 4**

**RESIDENT**

1. For the purposes of this Convention the term “resident of a Contracting State” means any person who, under the laws of that Contracting State, is liable to taxation therein by reason of his domicile, residence, place of incorporation, place of management or any other criterion of a similar nature.

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

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

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

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

d) if he is a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, such a person shall be deemed to be a resident of the Contracting State in which it is incorporated.

**Article 5**

**PERMANENT ESTABLISHMENT**

1. For the purposes of this Convention the term “permanent establishment” means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term “permanent establishment” shall include especially:

a) a place of management;

b) a branch;

c) an office;

d) a factory;

e) a workshop; and

f) a mine, an oil or gas well, a quarry or other place of extraction of natural resources.

3. A building site, construction, assembly or installation project or supervisory activities in connection therewith constitutes a permanent establishment only when such a building site, project or activities continue for a period more than twelve months.

4. Notwithstanding the provisions of paragraphs 1, 2 and 3 of this Article, the term “permanent establishment” shall be deemed not to include:

a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise;

e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;

f) the maintenance of a fixed place of business solely for carrying on any combination of activities mentioned in subparagraphs a) to e), provided that the overall activity of the fixed place of business resulting from this combination is of preparatory or auxiliary character.

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

6. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent or any other agent of an independent status, where such persons are acting in the ordinary course of their business.

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

**Article 6**

**INCOME FROM IMMOVABLE PROPERTY**

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

2. The term “immovable property” shall have the meaning which it has under the laws of the Contracting State in which the property in question is situated. The term “immovable property” shall always include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law concerning landed property apply, usufruct of immovable property and rights to payments on a temporary or permanent basis as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources. Ships, boats and aircraft shall not be regarded as immovable property.

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

4. The provisions of paragraphs 1 and 3 of this Article shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

**Article 7**

**BUSINESS PROFITS**

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

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

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the business purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Contracting State in which the permanent establishment is situated or elsewhere.

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

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

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

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

**Article 8**

**SHIPPING AND AIR TRANSPORT**

1. Profits from the operations of ships or aircraft in international traffic carried on by an enterprise which is a resident of a Contracting State shall be taxable only in that Contracting State.

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

**Article 9**

**ASSOCIATED ENTERPRISES**

1. Where:

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

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

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

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

3. A Contracting State shall not adjust the profits of an enterprise in the circumstances referred to in paragraph 1 after five years from the end of the year in which the profits which would be subject to such adjustment would have accrued to an enterprise of that State. This paragraph shall not apply in the case of fraud or wilful default.

**Article 10**

**DIVIDENDS**

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

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident, and according to the laws of the State, but if the recipient is the beneficial owner of the dividends, the tax so charged shall not exceed 10 per cent of the gross amount of the dividends.

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

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

3. The term “dividends” as used in this Article means income from shares, founder’s shares, mining shares, or other rights not being debt-claims but participating in profits, as well as income from other corporate rights which is subject to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

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

**Article 11**

**INTEREST**

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

2. The interest referred to in paragraph 1 of this Article may also be taxed in the Contracting State in which it arises and in accordance with the laws of that State, but if the recipient is the beneficial owner of the interest the tax so charged shall not exceed 10 per cent of the gross amount of the interest. The competent authorities of the the Contracting States shall by mutual agreement settle the mode of application of this limitation.

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

4.The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Interest shall be deemed to arise in a Contracting State when the payer is that State itself, an administrative-territorial subdivision, a local authority thereof or a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.

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

**Article 12**

**ROYALTIES**

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

2. The royalties referred to in paragraph 1 of this Article may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the recipient is the beneficial owner of the royalties, the tax so charged shall not exceed 10 per cent of the gross amount of the royalties.

3. The term “royalties” as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work, including cinematograph films and television and radio films or tapes, for the use of, or the right to use, any patent, know-how, trade mark, design or model, plan, computer programs, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial or scientific experience.

4. The provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is the State itself, an administrative-territorial subdivision, a local authority thereof or a resident of that State. However, if the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base to which the obligation to pay the royalties relates and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

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

**Article 13**

**CAPITAL GAINES**

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

2. Gains from the alienation of movable property forming part of the business property of a permament establishment which an enterprise of a Contracting State has in the other Contracting State, or of movable property pertaining to a fixed base used by a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or together with the whole enterprise) or such a fixed base may be taxed in that other State.

3. Gains from the alienation of ships or aircraft operated in international traffic or of movable property pertaining to the operation of such ship or aircraft shall be taxable only in the Contracting State of which the enterprise is a resident.

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

**Article 14**

**INDEPENDENT PERSONAL SERVICES**

1. Income derived by a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable in that State unless:

a) he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. In such case only the portion of the income attributable to that fixed base may be taxed in the other Contracting State;

b) he resides in the other Contracting State for a period or periods not exceeding in the aggregate 183 days in the calendar year concerned. In such case only the portion of the income attributable to his services rendered in the other Contracting State may be taxed in the other Contracting State.

2. The term “professional services” includes especially idenpendent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

**Article 15**

**DEPENDENT PERSONAL SERVICES**

1. Subject to the provisions of Articles 16, 18 and 19, 20 and 21 salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If, however, the employment is so exercised, such remuneration may be taxed in that other Contracting State.

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

a) the recipient is present in the other Contracting State for a period or periods not exceeding in the aggregate 183 days in the calendar year concerned; and

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

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

3. Notwithstanding the preceding provisions of this Article, remuneration derived by a resident of a Contracting State in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in the Contracting State of which the enterprise deriving the profits from the operation of the ship or aircraft is a resident.

**Article 16**

**DIRECTORS’ FEES**

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

**Article 17**

**ARTISTES AND SPORTSMEN**

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.

3. Notwithstanding the provisions of this Article income of an entertainer or a sportsman from his personal activities shall be exempt from tax in the Contracting State in which these activities are exercised if the activities are exercised within the framework of a programme for cultural cooperation and of a visit which is wholly financed by the other Contracting State or by the administrative-territorial subdivision or local authority. The afore-mentioned incentive shall be given upon presenting to the tax authorities of a Contracting State a document of a competent state administrative authority of the other Contracting State which confirms that all necessary requirements have been complied with.

**Article 18**

**PENSIONS**

Pensions and other similar remuneration, paid to the resident of a Contracting State in consideration of past employment shall be taxable only in that State.

**Article 19**

**GOVERNMENT SERVICE**

1.

a) Remuneration, other than a pension, paid by the Government of a Contracting State, or its administrative - territorial subdivision or a local authority thereof to an individual in respect of services rendered to that State, subdivision or authority shall be taxable only in that State.

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

(i) is a national of that State; or

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

2.

a) Any pension paid by, or out of funds created by a Contracting State, an administrative-territorial subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State;

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

3. The provisions of Articles 15, 16 and 18 shall apply to remunerations in respect of services rendered in connection with a business carried on by a Contracting State or an administrative-territorial subdivision or a local authority thereof.

**Article 20**

**PROFESSORS, TEACHERS AND RESEARCHERS**

Notwithstanding the provisions of Article 15, a teacher, a professor or a researcher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching or research at a university, college, school or other educational or research institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching, or research, be exempt from tax in the first-mentioned State.

The provisions of this Article shall not apply to income from research or teaching if such research or teaching is undertaken not in the public interest but primarely for the private benefit of a person or several such persons.

**Article 21**

**STUDENTS OR BUSINESS APPRENTICES**

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

**Article 22**

**OTHER INCOME**

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

2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Articles 7 or 14, as the case may be, shall apply.

**Article 23**

**CAPITAL**

1. Capital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other State.

2. Capital represented by movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or by movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services may be taxed in that other State.

3. Capital represented by ships or aircraft operated in international traffic and by movable property pertaining to the operation of such means of transport, shall be taxable only in the Contracting State in which the profits of the enterprise are taxable according to Article 8 of this Convention.

4. All other elements of capital of a resident of a Contracting State shall be taxable only in that Contracting State.

**Article 24**

**METHOD OF ELIMINATION OF DOUBLE TAXATION**

1. In Slovenia double taxation shall be avoided as follows:

Where a resident of Slovenia derives income or owns capital which, in accordance with the provisions hereof, may be taxed in Russia, Slovenia shall allow:

a) as a deduction from the tax on the income of that resident an amount equal to the income tax paid in Russia;

b) as a deduction from the tax on the capital of that resident an amount equal to the capital tax paid in Russia.

Such deduction shall in no case exceeed the portion of the income tax or capital tax which has been computed before making the deduction which is attributable to the income or capital, as the case may be, that may be taxed in Russia.

In Russia double taxation shall be avoided as follows:

Where a resident of Russia derives income from Slovenia or owns capital in Slovenia, which in accordance with the provisions of this Convention may be taxed in Slovenia, the amount of tax on that income or capital payable in Slovenia may be credited against the tax levied in Russia. The amount of credit, however, shall not exceed the amount of the tax of Russia on that income or capital computed in accordance with its taxation laws and regulations.

2. Where in accordance with any provision of this Convention income derived or capital owned by a resident of a Contracting State exempt from tax in that Contracting State, such a State may nevertheless in calculating the amount of tax on the remaining income and capital of such a resident take into account the exempted income or capital.

**Article 25**

**NON-DISCRIMINATION**

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirement to which the nationals of the other Contracting State are or may be subjected in the same circumstances.

2. Stateless persons who are residents of a Contracting State shall not be subjected in either Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which the nationals of the State concerned are or may be subjected in the same circumstances.

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

4. Except in cases referred to in Article 9, paragraph 6 of Article 11 and paragraph 6 of Article 12, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall for the purpose of determining the taxable profits of such an enterprise be deductable under the same conditions as if they had been paid to a resident of the first-mentioned Contracting State. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall for the purpose of determining the taxable capital of such enterprise be deductible under the same conditions as if they had been contracted with a resident of the first-mentioned State.

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

6. The provisions of this Article shall apply to taxes of every kind and form.

**Article 26**

**MUTUAL AGREEMENT PROCEDURE**

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic laws of those States, present his case to the competent authority of the Contracting State 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 this Convention.

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

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

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When necessary for reaching an agreement, the competent authorities may meet and have an oral exchange of opinions.

**Article 27**

**EXCHANGE OF INFORMATION**

1. The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Convention and of the domestic laws of the Contracting States concerning taxes covered by this Convention insofar as the taxation thereunder is not contrary to this Convention, and for the prevention of fiscal evasion. Any information received by a Contracting State shall be treated as confidential and shall be disclosed only to persons or authorities (including courts and administrative bodies) involved in the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the Convention. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

2. The provisions of paragraph 1 of this Article shall in no case be construed as imposing on competent authorities of Contracting States the obligation:

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

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

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

**Article 28**

**MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS**

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

**Article 29**

**ENTRY INTO FORCE**

The Contracting States shall notify each other about the completion of the procedure required by its laws for the bringing into force of this Convention. This Convention shall enter into force thirty days after the latter of the notifications and shall have effect in respect of taxes on income and on capital, in every tax year starting with 1st January, or after 1st January of the calendar year following the year in which such diplomatic notifications have been exchanged.

**Article 30**

**TERMINATION**

This Convention shall remain in force for an indefinite period of time. Not later than 30th of June of a calendar year starting five years after entering into force of the Convention, however, each Contracting State may send through diplomatic channels a written notice on termination. In such case the Convention shall cease to apply with respect to income and capital taxes for each tax year starting with 1st January, or after 1st January of the calendar year following the year of notification on termination.

Done at Ljubljana, 29th of November, 1995, in duplicate, each text in Slovenian, Russian and English languages, all three texts being equally authentic. In case of divergence between the texts, the English text shall be the operative one.

For the Government of
the Republic of Slovenia
Mitja Gaspari (s)
For the Government of
the Russian Federation
Vladimir Georgijevič Panskov (s)