

25.

Na podlagi 3. točke 315. člena ustave Socialistične federativne republike Jugoslavije izdaja Predsedstvo Socialistične federativne republike Jugoslavije

U K A Z

O RAZGLASITVI ZAKONA O RATIFIKACIJI SPORAZUMA MED SOCIALISTIČNO FEDERATIVNO REPUBLIKO JUGOSLAVIJO IN KRALJEVINO ŠVEDSKO O IZOGIBANJU DVOJNEMU OBDAVČEVANJU DOHODKA IN PREMOŽENJA

Razglaša se zakon o ratifikaciji sporazuma med Socialistično federativno republiko Jugoslavijo in Kraljevino Švedsko o izogibanju dvojnemu obdavčevanju dohodka in premoženja, ki ga je sprejela Skupščina SFRJ naseji Zveznega zbora dne 15. julija 1981 in naseji Zbora republik in pokrajin dne 16. julija 1981.

F št. 92

Beograd, 16. julija 1981

Predsednik
Predsedstva SFRJ:
Sergej Kraigher s. r.

Predsednik
Skupščine SFRJ:
Dragoslav Marković s. r.

Z A K O N

O RATIFIKACIJI SPORAZUMA MED SOCIALISTIČNO FEDERATIVNO REPUBLIKO JUGOSLAVIJO IN KRALJEVINO ŠVEDSKO O IZOGIBANJU DVOJNEMU OBDAVČEVANJU DOHODKA IN PREMOŽENJA

1. člen

Ratificira se sporazum med Socialistično federativno republiko Jugoslavijo in Kraljevino Švedsko o izogibanju dvojnemu obdavčevanju dohodka in premoženja, s protokolom, ki je bil podpisan 18. junija 1980 v Stockholmu.

2. člen

Besedilo sporazuma v angleškem izvirniku in slovenskem prevodu se glasi:

CONVENTION

BETWEEN THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA AND THE KINGDOM OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND CAPITAL

The Socialist Federal Republic of Yugoslavia and the Kingdom of Sweden, 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 on capital imposed on behalf of each Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied. The Convention shall apply as well to the contributions imposed in Yugoslavia, with exception of the contribution for social security.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation. For the purposes of this Convention the term taxes shall also apply to the contributions referred to in paragraph 1 of this Article.

3. The existing taxes to which the Convention shall apply are:

a) In the case of Sweden:

1) the State income tax, including sailors' tax and coupon tax (den statliga inkomstskatten, sjömansskatten och kupongskatten);

2) the tax on the undistributed profits of companies and the tax on distribution in connection with reduction of share capital or the winding-up of a company (ersättningskatten och utskiftningskatten);

3) the tax on public entertainers (bevillningsavgiften för vissa offentliga föreställningar);

4) the communal income tax (den kommunala inkomstskatten); and

5) the State capital tax (den statliga förmögenhetsskatten),

(hereinafter referred to as "Swedish tax").

b) In the case of Yugoslavia:

1) the tax and contributions on income of organizations of associated labour (porez i doprinosi iz dohotka organizacija udruženog rada);

2) the tax and contributions on personal income derived from dependent personal services (porez i doprinosi iz ličnog dohotka iz radnog odnosa);

3) the tax and contributions on personal income derived from agricultural activity (porez i doprinosi iz ličnog dohotka od poljoprivredne delatnosti);

SPORAZUM

MED SOCIALISTIČNO FEDERATIVNO REPUBLIKO JUGOSLAVIJO IN KRALJEVINO ŠVEDSKO O IZOGIBANJU DVOJNEMU OBDAVČEVANJU DOHODKA IN PREMOŽENJA

Socialistična federativna republika Jugoslavija in Kraljevina Švedska sta se v želji, da skleneta sporazum o izogibanju dvojnemu obdačevanju dohodka in premoženja, sporazumeli o naslednjem:

1. člen

OSEBE, ZA KATERE SE UPORABLJA SPORAZUM

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

2. člen

DAVKI, ZA KATERE SE UPORABLJA SPORAZUM

1. Ta sporazum se uporablja za davke na dohodek in na premoženje, ki se uvajajo v imenu obeh držav pogodbenic ali njunih družbenopolitičnih skupnosti, ne glede na način, kako se pobirajo. Sporazum se uporablja tudi za prispevke, ki se pobirajo v Jugoslaviji, razen za prispevke za socialno zavarovanje.

2. Za davke na dohodek in na premoženje se štejejo vsi davki, ki se uvedejo na celotni dohodek, celotno premoženje ali na njune dele, všteti davke na prihodek od odsvojitve premičnin ali nepremičnin, ter davke na prirastek premoženja. Za namene tega sporazuma zajema izraz »davki« tudi prispevke, določene v prvem odstavku tega člena.

3. Veljavni davki, za katere se uporablja sporazum, so:

a) v Švedski:

1) državni davek na dohodek, všteti davek na pomorščake in davek na obveznice;

2) davek na nerazdeljene dohodke družbe in davek na delitev v zvezi z zmanjšanjem delniškega kapitala oziroma z likvidacijo družbe;

3) davek na javne izvajalce;

4) občinski davek na dohodek; in

5) državni davek na premoženje (v nadaljnjem besedilu: švedski davek);

b) v Jugoslaviji:

1) davek in prispevki iz dohodka organizacij združenega dela;

2) davek in prispevki iz osebnega dohodka iz delovnega razmerja;

3) davek in prispevki iz osebnega dohodka od kmetijske dejavnosti;

4) the tax and contributions on personal income derive from independent economic and non-economic activities (porez i doprinosi iz ličnog dohotka od samostalnog obavljanja privrednih i neprivrednih delatnosti);

5) the tax on personal income derived from copyrights, patents and technical improvements (porez ličnog dohotka od avtorskih prava, patenata i tehničkih unapredjenja);

6) the tax on revenue from capital and capital rights (porez na prihod od imovine i imovinskih prava);

7) the tax on capital (porez na imovinu);

8) the tax on total revenue of citizens (porez iz ukupnog prihoda gradjana);

9) the tax on profits of foreign persons derived from investments in a domestic organization of associat labour for the purposes of a joint venture (porez na dobit stranih lica ostvarenu ulaganjem u domaću organizaciju udruženog rada za svrhe zajedničkog poslovanja);

10) the tax on profits of foreign persons derived from investment works (porez na dobit stranih lica ostvarenih izvođenjem investicionih radova);

11) the tax on revenues of foreign persons derived from passenger and cargo transport (porez na prihod stranih lica ostvaren od prevoza putnika i robe), (hereinafter referred to as "Yugoslav tax");

4. The Convention shall also apply to any identical or substantially similar taxes which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify to each other any substantial changes which have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Convention:

a) the terms "a Contracting State" and "the other Contracting State" mean the Socialist Federal Republic of Yugoslavia or the Kingdom of Sweden as the context requires;

b) the term "persons" includes an individual and an legal person;

c) the term "company" means an organisation of associated labour and any other legal person subject to tax including, however, in the case of Sweden, a Swedish partnership;

d) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean, as the context requires, in respect of Yugoslavia, an organisation of associated labour and other self-managed organisation and community, working people who individually perform activities independently and an enterprise established outside the territory of Yugoslavia carried on by a resident of Yugoslavia, and in respect of Sweden, an enterprise carried on by a resident of Sweden;

e) the term "competent authority" means:

i) in respect of Yugoslavia, the Federal Secretariat for Finance of its authorised representative,

ii) in respect of Sweden, the Minister of the Budget or his authorised representative;

f) the term "national" means any individual having the nationality of a Contracting State;

4) davek in prispevki iz osebnega dohotka od samostojnega opravljanja gospodarskih in negospodarskih dejavnosti;

5) davek iz osebnega dohotka od avtorskih pravic, patentov in tehničnih izboljšav;

6) davek na prihodek od premoženja in premoženjskih pravic;

7) davek na premoženje;

8) davek iz celotnega prihodka občanov;

9) davek na dobiček tujih oseb, ustvarjen z vlaganjem v domačo organizacijo združenega dela za skupno poslovanje;

10) davek na dobiček tujih oseb, ustvarjen z izvajanjem investicijskih del;

11) davek na prihodek tujih oseb, ustvarjen od prevoza potnikov in blaga (v nadaljnjem besedilu: jugoslovanski davek).

4. Sporazum se prav tako uporablja za enake ali v bistvu podobne davke, ki so uvedeni po podpisu tega sporazuma poleg veljavnih davkov ali namesto njih. Pristojni organi držav pogodbenic se bodo med seboj obveščali o pomembnih spremembah, ki nastanejo v njihovih ustreznih davčnih zakonih.

3. člen

SPLOŠNE DEFINICIJE

1. Za potrebe tega sporazuma imajo posamezni izrazi v njem naslednji pomen:

a) »država pogodbenica« in »druga država pogodbenica« je Socialistična federativna republika Jugoslavija ali Kraljevina Švedska, odvisno od smisla;

b) »oseba« je fizična oseba in pravna oseba;

c) »družba« je organizacija združenega dela in druga pravna oseba, za katero velja obdavčevanje, in obsega v primeru Švedske švedsko partnerstvo;

d) »podjetje države pogodbenice« in »podjetje druge države pogodbenice« je, odvisno od smisla, glede na Jugoslavijo organizacija združenega dela in druga samoupravna organizacija in skupnost, delovne ljudi, ki z osebnim delom samostojno opravljajo dejavnosti, in podjetje, ustanovljeno izven ozemlja Jugoslavije, ki ga vodi rezident Jugoslavije, glede Švedske pa podjetje, ki ga vodi rezident Švedske;

e) »pristojni organ«:

i) je glede na Jugoslavijo Zvezni sekretariat za finance oziroma njegov pooblaščen predstavnik;

ii) glede na Švedsko pa minister za proračun oziroma njegov pooblaščen predstavnik;

f) »državljan« je fizična oseba, ki ima državljanstvo države pogodbenice;

g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State.

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

Article 4

FISCAL DOMICILE

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

2. Where by reason of the provisions of paragraph 1 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 both Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closest (centre of vital interest);

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

c) If he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident of the Contracting 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, then it shall be deemed to be a resident of the Contracting State in which its place of effective management is situated.

Article 5

PERMANENT ESTABLISHMENT

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business in which the business of the 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;
- f) a mine, quarry or other place of extraction of natural resources;

g) »mednarodni promet« je vsak prevoz z ladjo ali letalom, ki ga opravlja podjetje, katerega kraj dejanske uprave je v državi pogodbenici, razen če se prevoz z ladjo ali letalom opravlja izključno med kraji v drugi državi pogodbenici.

2. Slehernj izraz, ki ni opredeljen v sporazumu, ima za njegovo uporabo v državi pogodbenici pomen, kot ga imajo zakoni navedene države pogodbenice, ki se nanašajo na davke, za katere se uporablja ta sporazum.

4. člen

DAVČNI DOMICIL

1. Po tem sporazumu pomeni izraz »rezident države pogodbenice« osebo, ki je v državi pogodbenici po njenem zakonu davčni zavezanec po svojem stalnem prebivališču, začasnem prebivališču, kraju uprave ali kakšni drugi podobni okoliščini.

2. Če je po prvem odstavku fizična oseba rezident obeh držav pogodbenic, se določi njen status takole:

a) šteje se za rezidenta tiste države pogodbenice, v kateri ima stalno prebivališče. Če ima stalno prebivališče v obeh državah pogodbenicah, se šteje za rezidenta tiste države pogodbenice, s katero ima ožje osebne in gospodarske odnose (sedež življenjskih interesov);

b) če ni mogoče ugotoviti, v kateri državi pogodbenici ima svoj sedež življenjskih interesov, ali če nima stalnega prebivališča v nobeni državi pogodbenici, se šteje za rezidenta tiste države pogodbenice, v kateri ima svoje običajno prebivališče;

c) če ima običajno prebivališče v obeh državah pogodbenicah ali če ga nima v nobeni državi pogodbenici, se šteje za rezidenta tiste države pogodbenice, katere državljan je;

d) če je državljan obeh držav pogodbenic ali če ni državljan nobene izmed njih rešijo vprašanje sporazumno pristojni organi držav pogodbenic.

3. Če je oseba, ki ni fizična, po prvem odstavku rezident obeh držav pogodbenic, se šteje, da je rezident tiste države pogodbenice, v kateri je njen sedež dejanske uprave.

5. člen

STALNA POSLOVNA ENOTA

1. Po tem sporazumu pomeni izraz »stalna poslovna enota« stalno poslovno mesto, prek katerega podjetje v celosti ali deloma posluje.

2. Z izrazom »stalna poslovna enota« so mišljeni zlasti:

- a) sedež uprave,
- b) podružnica,
- c) poslovnica,
- d) tovarna,
- e) delavnica,
- f) rudnik, kamnolom ali drug kraj, kjer se izkoriščajo naravna bogastva,

g) a building site or construction or assembly project which exists for more than twelve months.

3. The term "permanent establishment" shall not be deemed 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 advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise.

4. A person acting in a Contracting State on behalf of an enterprise of the other Contracting State — other than an agent of an independent status to whom paragraph 5 applies — shall be deemed to be a permanent establishment in the first-mentioned State if he has, and habitually exercises in that State, an authority to conclude contracts in the name of the enterprise, unless his activities are limited to the purchase of goods or merchandise for the enterprise.

5. 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.

6. 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 which carries on business in that other 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 from immovable property, including income from agriculture or forestry, may be taxed in the Contracting State in which such property is situated.

2. The term „immovable property“ shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. Ships, boats and aircraft shall not be regarded as immovable property.

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

4. The provisions of paragraph 1 and 3 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.

g) gradbišče ali gradbena ali montažna dela, ki trajajo več kot 12 mesecev.

3. Z izrazom »stalna poslovna enota« niso mišljeni:

a) uporaba objektov in opreme le za skladiščenje, razstavljanje ali dobavo dobrin ali blaga, ki pripadajo podjetju;

b) vzdrževanje zalog dobrin ali blaga, ki pripadajo podjetju, le za uskladiščenje, razstavljanje ali dobave;

c) vzdrževanje zalog dobrin ali blaga, ki pripadajo podjetju le zato, da jih predela kakšno drugo podjetje;

d) uporabljanje stalnega poslovnega mesta le za nakup dobrin ali blaga ali zbiranje informacij za podjetje;

e) uporabljanje stalnega poslovnega mesta le za reklamiranje, dajanje obvestil, znanstvena raziskovanja ali podobne dejavnosti, ki so pripravljalnega ali pomožnega značaja za podjetje.

4. Oseba, ki dela v državi pogodbenici za podjetje ali v imenu podjetja druge države pogodbenice — razen zastopnika s samostojnim statusom, za katerega se uporablja peti odstavek — se šteje za stalno poslovno enoto podjetja v prvi navedeni državi, če ima in če v njej stalno uporablja pooblastila, da sklepa v imenu podjetja pogodbe, razen če njena aktivnost ni omejena na kupovanje dobrin ali blaga za podjetje.

5. Ne šteje se, da ima podjetje posamezne države pogodbenice stalno poslovno enoto v drugi državi pogodbenici le za to, ker opravlja svoje poslovanje v tej drugi državi po posredniku, generalnem komisijskem zastopniku ali drugem predstavniku s samostojnim statusom, če delajo te osebe v mejah svoje redne dejavnosti.

6. Dejstvo, da družba, ki je rezident države pogodbenice kontrolira družbo, ki je rezident druge države pogodbenice ali ki opravlja poslovanje v njej (bodisi prek stalne poslovne enote bodisi drugače), ali da je pod njeno kontrolo, samo po sebi ne spremeni nobene družbe v stalno poslovno enoto druge družbe.

6. člen

DOHODEK OD NEPREMIČNIN

1. Dohodek od nepremičnin, všteti dohodek od kmetijstva in gozdarstva, se sme obdavčevati v državi pogodbenici, v kateri je takšno premoženje.

2. Izraz »nepremičnina« se določi po zakonu države pogodbenice, v kateri je zadevno premoženje. Pomorske in rečne ladje in letala se ne štejejo za nepremičnine.

3. Prvi odstavek tega člena se uporablja za dohodek, ki se doseže z neposredno uporabo, dajanjem v najem ali s kakšnim drugim načinom uporabe nepremičnin.

4. Prvi in tretji odstavek se uporabljata tudi za dohodek od nepremičnin podjetja in za dohodek od nepremičnine, ki se uporablja za opravljanje samostojnih osebnih dejavnosti.

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 so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, 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 the determination of the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the permanent establishment including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere. Nothing in this paragraph shall, however, authorize a deduction for expenses which would not be deductible if the permanent establishment were a separate enterprise.

4. The profits to be attributed to a permanent establishment shall be determined on the basis of separate accounts kept by the permanent establishment. If such accounts do not constitute a sufficient basis for the purposes of determining the profits of the permanent establishment, then such profits may be determined on the basis of an apportionment of the total profits of the enterprise to its various parts; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles embodied in this Article. If necessary the competent authorities of the Contracting States shall endeavour to agree on the method for apportioning the profits of the enterprise.

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

6. The provisions of this Article shall apply to the profits derived from Yugoslavia by a resident of Sweden on the grounds of his participation in a joint venture with a Yugoslav enterprise.

7. Where profits include items of income which are dealt with separately in other Articles of this Convention, 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 operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

7. člen

DOHODKI OD POSLOVANJA

1. Dohodki podjetja države pogodbenice se obdavčijo samo v tej državi pogodbenici, razen če podjetje ne posluje v drugi državi pogodbenici po stalni poslovni enoti v njej. Če posluje podjetje v drugi državi pogodbenici po stalni poslovni enoti, se smejo dohodki podjetja obdavčiti v tej drugi državi, vendar le do zneska, ki ga je mogoče pripisati tej stalni poslovni enoti.

2. Če posluje podjetje države pogodbenice v drugi državi pogodbenici po stalni poslovni enoti v njej, se v vsaki državi pogodbenici tej stalni poslovni enoti pripišejo v skladu s tretjim odstavkom tisti dohodki, ki bi jih lahko dosegla, če bi bila izločena v posebno podjetje, ki se ukvarja z enakimi ali podobnimi dejavnostmi v enakih ali podobnih razmerah, in če bi bila poslovala popolnoma neodvisno od podjetja, katerega stalna poslovna enota je.

3. Pri ugotavljanju dohodka stalne poslovne enote se priznajo kot odbitki stroški, nastali za namene poslovanja stalne poslovne enote, všteti izvršilne in splošne administrativne stroške, nastale v zvezi s tem, bodisi v državi kjer je ta poslovna enota, bodisi kje drugje. Nič v tem odstavku pa ne daje pravice, da se odbijejo stroški, ki se sicer ne bi odbili, če bi bila navedena stalna poslovna enota posebno podjetje.

4. Dohodki, ki se pripišejo stalni poslovni enoti, se ugotovijo na podlagi posebnih poslovnih knjig, ki jih vodi stalna poslovna enota. Če takšne knjige niso ustrezna podlaga za ugotavljanje dohodka navedene stalne poslovne enote, se lahko taki dohodki ugotovijo tako, da se celotni dohodek podjetja razdeli na njegove posebne dele. Sprejeta metoda delitve pa mora biti taka, da bo rezultat v skladu z načeli, ki so sprejeta v tem členu. Po potrebi si bodo pristojni organi držav pogodbenic prizadevali dogovoriti se o metodi delitve dohodka podjetij.

5. Nobeni dohodki se ne pripišejo stalni poslovni enoti samo zato, ker kupuje za podjetje dobrine in blago.

6. Določbe tega člena se uporabljajo tudi za dobiček, ki ga rezident Švedske doseže v Jugoslaviji na podlagi udeležbe v skupnem poslovanju z jugoslovanskim podjetjem.

7. Če obsegajo dohodki tudi vrste dohodkov, ki so na poseben način obravnavani v drugih členih tega sporazuma, določbe tega člena ne vplivajo na določbe navedenih členov.

8. člen

POMORSKI IN ZRAČNI PROMET

1. Dohodki od izkoriščanja ladij ali letal v mednarodnem prometu se obdavčijo le v tisti državi pogodbenici, v kateri ima dejanska uprava podjetja sedež.

2. In the place of effective management of an enterprise carrying on shipping in international traffic is aboard a ship, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship is a resident.

3. With respect to profits derived by the air transport consortium Scandinavian Airlines System (SAS) the provisions of paragraph 1 shall apply, but only to such part of the profits as corresponds to the shareholding in that consortium held by AB Aerotransport (ABA), the Swedish partner of Scandinavian Airlines System (SAS).

4. The provisions of paragraph 1 shall also apply to profits derived from the participation by enterprises of the Contracting States in a pool, a joint business or in an international operating agency.

Article 9

ASSOCIATED ENTERPRISES

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 person 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 are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, 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.

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 State.

2. However, such dividends may be taxed in the Contracting State of which the company paying the dividends is a resident, and according to the law of that State, but the tax so charged shall not exceed:

a) 5 per cent of the gross amount of the dividends if the recipient is a company (excluding partnership) which holds directly at least 25 per cent of the voting power of the company paying the dividends;

b) in all other cases, 15 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 this limitation.

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

2. Če ima dejanska uprava ladjarskega podjetja, ki se ukvarja z mednarodnim prometom, sedež na ladji, se šteje, da ima sedež v državi pogodbenici, v kateri ima ladja matično luko, če takšne matične luke ni, pa v tisti državi pogodbenici, katere rezident je uporabnik ladje.

3. V zvezi z dohodki, ki jih ustvarja konzorcij zračnega prometa Scandinavian Airlines System (SAS), se uporabljajo določbe prvega odstavka, vendar samo do tistega njihovega zneska, ki ustreza delničarskemu deležu v navedenem konzorciju AB Aerotransport (ABA) švedskega partnerja Scandinavian Airlines System (SAS).

4. Prvi odstavek se uporablja tudi za dohodke od udeležbe podjetij držav pogodbenic v poolu, skupnem poslovanju ali v mednarodni poslovni agenciji.

9. člen

ZDRUŽENA PODJETJA

Če

a) je podjetje države pogodbenice neposredno ali posredno udeleženo pri upravi, kontroli ali premoženju podjetja druge države pogodbenice, ali

b) če so iste osebe neposredno ali posredno udeležene pri upravi, kontroli ali premoženju podjetja države pogodbenice in podjetja druge države pogodbenice,

in če so v obeh primerih med tema dvema podjetjema v njunih trgovinskih ali finančnih razmerjih določeni ali vsiljeni pogoji, ki so različni od pogojev, ki bi bili določeni med samostojnima podjetjema, se lahko dohodki, ki bi jih sicer doseglo eno izmed podjetij, pa jih zaradi takih pogojev ni moglo doseči, vključijo v njegove dohodke in v skladu s tem obdavčijo.

10. člen

DIVIDENDE

1. Dividende, ki jih plačuje družba, rezident države pogodbenice rezidentu druge države pogodbenice, se smejo obdavčiti v tej drugi državi.

2. Dividende se lahko obdavčijo v tisti državi pogodbenici, katere rezident je družba, ki jih izplačuje v skladu z njenim zakonom, vendar tako odmerjeni davek ne sme presežati:

a) 5% kosmatega zneska dividend, če je prejemnik družba (izvzemši partnerstvo), ki neposredno razpolaga najmanj z 25% glasov družbe, ki plačuje dividende.

b) 15% kosmatega zneska dividend v vseh drugih primerih.

Pristojni organi držav pogodbenic se bodo skupno dogovarjali o načinu uporabe te omejitve.

Ta odstavek ne vpliva na obdavčevanje dohodkov družb, iz katerih se plačujejo dividende.

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

4. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the dividends, being a resident of a Contracting State, has in the other Contracting State, of which the company paying the dividends is a resident, a permanent establishment with which the holding by virtue of which the dividends are paid is effectively connected. In such a case, the provisions of Article 7 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 dividend paid by the company, to persons who are not residents of that other State, or subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or State.

Article 11

INTEREST

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State.

2. The term „interest“ as used in this Article means income from Government securities, bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits, and debt-claims of every kind as well as all other income assimilated to income from money lent by the taxation law of the State in which the income arises.

3. The provisions of paragraph 1 shall not apply if the recipient of the interest, being a resident of a Contracting State, has in the other Contracting State in which the interest arises a permanent establishment with which the debt-claim from which the interest arises is effectively connected. In such a case, the provisions of Article 7 shall apply.

4. Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the interest paid, 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 recipient in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case, the excess part of the payments shall remain taxable according to the law 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 shall be taxable only in that other State.

3. Izraz »dividende«, uporabljen v tem členu, pomeni dohodek od delnic ali drugih pravic, ki so udeležene v dohodkih, niso pa terjatve, ter dohodek od drugih pravic korporacij, ki je davčno izenačen z dohodkom od delnic v zakonih tiste države, katere rezident je družba, ki opravlja delitev.

4. Prvi in drugi odstavek se ne uporabljata, če ima prejemnik dividend, ki je rezident države pogodbenice, v drugi državi pogodbenici, katere rezident je družba, ki izplačuje dividende, stalno poslovno enoto, s katero je pravica do deleža, na podlagi katerega se dividende izplačujejo, dejansko povezana. V takem primeru se uporabljajo določbe 7. člena.

5. Če družba, ki je rezident države pogodbenice, ustvarja dobiček ali dohodek v drugi državi pogodbenici, ne sme ta druga država vpeljati nobenega davka na dividende, ki jih izplačuje družba osebam, ki niso rezidenti te druge države, in ne obdavčiti nerazdeljenega dobička družbe z davkom na nerazdeljeni dobiček, tudi če so izplačane dividende oziroma nerazdeljeni dobiček popolnoma ali deloma sestavljeni iz dobička ali dohodka, doseženega v tej drugi državi.

11. člen

OBRESTI

1. Obresti, nastale v državi pogodbenici in izplačane rezidentu druge države pogodbenice, se obdavčijo le v tej drugi državi.

2. Izraz »obresti«, kot je uporabljen v tem členu, pomeni dohodek od državnih vrednotnic, obveznic ali obligacij, bodisi da so ali niso zavarovane z zastonjavo pravico in bodisi da dajejo ali ne dajejo pravice do deleža v dobičkih, ter od vseh vrst terjatev in vsakega drugega dohodka, izenačenega z dohodkom od posojenega denarja po davčnem pravu države v kateri se dohodek dosega.

3. Prvi odstavek se uporablja, če ima prejemnik obresti, ki je rezident države pogodbenice, v drugi državi pogodbenici, v kateri dosega obresti, stalno poslovno enoto, s katero je terjatev, iz katere izvirajo obresti, dejansko povezana. V tem primeru se uporabijo določbe 7. člena.

4. Če zaradi posebnega razmerja med plačnikom in prejemnikom ali med njima in kakšno drugo osebo, znesek plačanih obresti, upoštevajoč terjatve, za katere se plačajo obresti, preseže znesek, ki bi bil s pogodbo določen med plačnikom in prejemnikom, se uporabljajo določbe tega člena samo za znesek, ki bi bil s pogodbo določen, če takšnih razmerij ne bi bilo. V tem primeru se presežek plačila obdavči po zakonu vsake države pogodbenice v skladu z drugimi določbami tega sporazuma.

12. člen

AVTORSKA PLAČILA

1. Avtorska plačila, nastala v državi pogodbenici in izplačana rezidentu druge države pogodbenice, se obdavčijo le v tej drugi državi.

2. 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, films and tapes for television and radio, any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial, or scientific equipment, or for information concerning industrial, commercial or scientific experience.

3. The provisions of paragraph 1 shall not apply if the recipient of the royalties, being a resident of a Contracting State, has in the other Contracting State in which the royalties arise a permanent establishment with which the right or property giving rise to the royalties is effectively connected. In such a case, the provisions of Article 7 shall apply.

4. Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the royalties paid, having regard to the use, right or information in which they are paid, exceeds the amount which could have been agreed upon by the payer and the recipient in the absence of such relationship, the provisions of this Article shall apply only to the lastmentioned amount. In that case, the excess part of the payments shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Convention.

Article 13

CAPITAL GAINS

1. Gains from the alienation of immovable property, as defined in paragraph 2 of Article 6, may be taxed in the Contracting State in which such property is situated.

2. Gains from the alienation of 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 of 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, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other State.

3. Notwithstanding the provisions of paragraph 2 of this Article gains from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

4. Gains from the alienation of any property other than that referred to in paragraphs 1, 2 and 3 of this Article, 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 independent activities of a similar nature shall be taxable only in that State.

2. Izraz »avtorska plačila«, kot je uporabljen v tem členu, pomeni vsa plačila, prejeta kot plačilo za uporabo ali za pravico uporabe avtorske pravice na književnem, umetniškem ali znanstvenem delu, všteti kinematografske filme in trakove za televizijo in radio, vsak patent, zaščitni znak, skico ali model, načrt, trajno formulo ali proces, oziroma za uporabo ali za pravico uporabe industrijske, komercialne oziroma znanstvene opreme ali za obvestila, ki se nanašajo na industrijske, komercialne ali znanstvene izkušnje.

3. Prvi odstavek se ne uporablja, če ima prejemnik avtorskega plačila, ki je rezident države pogodbenice, v drugi državi pogodbenici, v kateri nastajajo avtorska plačila, stalno poslovno enoto, s katero sta pravica ali lastnina, iz katerih izvira avtorsko plačilo, dejansko povezana. V tem primeru se uporabljajo določbe 7. člena.

4. Če znesek avtorskih plačil, upoštevajoč pri tem uporabo, pravico ali informacijo, za katero so plačana, zaradi kakšnega posebnega razmerja med plačnikom in prejemnikom, ali zaradi razmerij med njima in kom drugim, presega znesek, ki bi bil pogodbeno dogovorjen med plačnikom in prejemnikom, se določbe tega člena uporabljajo le za znesek, ki bi bil s pogodbo določen, če takšnega razmerja ne bi bilo. V tem primeru se več plačani znesek v skladu z zakonom vsake države pogodbenice obdavči v skladu z drugimi določbami tega sporazuma.

13. člen

PRIHODKI OD PREMOŽENJA

1. Prihodki iz odsvojitve nepremičnin, kot so določeni v drugem odstavku 6. člena, se smejo obdavčiti v državi pogodbenici, v kateri je takšno premoženje.

2. Prihodki od odsvojitve premičnine, ki je del poslovnega premoženja 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 samostojne osebne dejavnosti, všteti tudi prihodke od odsvojitve te stalne poslovne enote (same ali s celotnim podjetjem), ali stalne baze, se lahko obdavčijo v drugi državi.

3. Ne glede na drugi odstavek tega člena se prihodki od odsvojitve ladij ali letal, ki se uporabljajo v mednarodnem prometu, ali premičnine, ki so namenjene za izkoriščanje ladij ali letal, obdavčijo le v državi pogodbenici, v kateri je kraj dejanske uprave podjetja.

4. Prihodki od odsvojitve premoženja, razen premoženja iz prvega, drugega in tretjega odstavka tega člena, se obdavčijo le v državi pogodbenici, katere rezident je oseba, ki je odsvojila premoženje.

14. člen

SAMOSTOJNE OSEBNE DEJAVNOSTI

1. Dohodek, ki ga rezident države pogodbenice doseže s poklicno dejavnostjo ali drugo podobno samostojno dejavnostjo, se obdavči le v tej državi.

2. Notwithstanding the provisions of paragraph 1 of this Article income derived by a resident of a Contracting State in respect of professional services or other independent activities of a similar nature in the other Contracting State may be taxed in that other Contracting State, if the resident is present in that other Contracting State for a period or periods exceeding in the aggregate 183 days in the calendar year, whether or not such resident maintains a fixed base in that other Contracting State.

3. The term "professional services" includes especially independent 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 Article 16, 18 and 19 of this Convention, 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 the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other 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 State if:

a) the recipient is present in the other 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, a person who is not a resident of the other State, and

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

3. a) Wages and salaries paid by a Contracting State or a political subdivision or a local authority thereof to an individual shall be taxable only in that State.

b) However, such wages and salaries shall be taxable only in the other Contracting State if the recipient has performed work in that other State and 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 performing the work.

4. Wages and salaries derived by an individual for work performed in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof, shall be taxable in accordance with provisions of paragraphs 1 and 2 of this Article.

5. Wages and salaries derived by an individual in respect of his work in the Joint Economic Representation of Yugoslavia or the Tourist Federation of Yugoslavia shall be taxable only in Yugoslavia. The

2. Ne glede na prvi odstavek tega člena se lahko dohodek, ki ga ustvari rezident države pogodbenice s poklicno dejavnostjo ali drugo podobno samostojno dejavnostjo v drugi državi pogodbenici, obdavči v tej drugi državi pogodbenici, če rezident prebiva v tej drugi državi pogodbenici v obdobju ali v obdobjih, ki skupaj trajajo 183 dni ali več v zadevnem koledarskem letu, ne glede na to, ali razpolaga s stalno bazo v tej drugi državi pogodbenici.

3. Izraz »poklicne dejavnosti« zajema zlasti samostojne znanstvene, književne, umetniške, izobraževalne dejavnosti ali proučevanje ter samostojne dejavnosti zdravnikov, odvetnikov, inženirjev, arhitektov, stomatologov in računovodij.

15. člen

NESAMOSTOJNE OSEBNE DEJAVNOSTI

1. V skladu s 16., 18. in 19. členom tega sporazuma se obdavčijo osebni dohodki in drugi podobni prejemki, ki jih doseže rezident države pogodbenice iz delovnega razmerja le v tej državi, razen če rezident ni zaposlen v drugi državi pogodbenici. Če je zaposlen v drugi državi pogodbenici, se smejo takšni prejemki obdavčiti v tej drugi državi, ker so tam ustvarjeni.

2. Ne glede na prvi odstavek tega člena se prejemki, ki jih doseže rezident države pogodbenice iz delovnega razmerja v drugi državi pogodbenici, obdavčijo le v prvi navedeni državi:

a) če prebiva prejemnik v drugi državi v obdobju ali v obdobjih, ki skupaj ne presegajo 183 dni v zadevnem koledarskem letu,

b) če je izplačala prejemke oseba ali če so bili izplačani v imenu osebe, ki ni rezident druge države,

c) če prejemkov ne plačuje stalna poslovna enota niti stalna baza, ki jo ima oseba v drugi državi.

3. a) Osebni dohodki, ki jih fizični osebi izplačuje država pogodbenica ali njena družbenopolitična skupnost, se obdavčijo le v tej državi.

b) Osebni dohodki, ki jih fizični osebi izplačuje država pogodbenica ali njena družbenopolitična skupnost, se obdavčijo le v drugi državi pogodbenici, če je prejemnik, ki je to delo opravil v tej drugi državi, rezident, rezident navedene države pogodbenice, pogoj pa je:

i) da je državljan navedene države, ali

ii) da ni postal rezident navedene države le zaradi opravljanja dela.

4. Osebni dohodki, ki jih doseže fizična oseba z delom v zvezi z gospodarsko dejavnostjo ene izmed držav pogodbenic ali njene družbenopolitične skupnosti, se obdavčijo v skladu s prvim in drugim odstavkom tega člena.

5. Osebni dohodki, ki jih doseže fizična oseba s svojim delom v skupnem gospodarskem predstavništvu Jugoslavije ali v Turistični zvezi Jugoslavije se obdavčijo le v Jugoslaviji. Ta odstavek se ne uporab-

provisions of this paragraph shall not apply to a person, who is a Swedish national, or to a person, who did not become a resident of Sweden solely for the purpose of performing the work.

6. Notwithstanding the preceding provisions of this Article, remuneration in respect of an employment exercised aboard a ship or aircraft in international traffic, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated. Where a resident of Sweden in which the place of effective management of the derives remuneration in respect of employment exercised aboard an aircraft operated in international traffic by the air transport consortium Scandinavian Airlines System (SAS), such remuneration shall be taxable only in Sweden.

Article 16

FEES DERIVED FROM WORK ON BUSINESS BOARDS (DIRECTORS' FEES)

1. Directors' fees and other similar payments derived by a resident of Yugoslavia in his capacity as a member of the board of directors of a company which is a resident of Sweden may be taxed in Sweden.

2. Fees and other similar payments derived by a resident of Sweden in his capacity as a member of a business board of a company which is a resident of Yugoslavia may be taxed in Yugoslavia.

3. The provisions of paragraphs 1 and 2 shall not apply to remuneration paid on account of regular functions in a company as an employee, adviser, consultant and similar. In such a case the provisions of Articles 14 or 15 as the case may be shall apply.

Article 17

ARTISTES AND ATHLETES

1. Notwithstanding the provisions of Articles 14 and 15, income derived by entertainers, such as theatre, motion picture, radio or television artistes, and musicians, and by athletes, from their personal activities as such may be taxed in the Contracting State in which these activities are exercised.

2. Where income in respect of personal activities of an entertainer or athlete as such accrues not to that entertainer or athlete 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 athlete are exercised.

3. Notwithstanding the provisions of paragraphs 1 and 2 of this Article income derived in respect of personal activities of an entertainer or athlete in his capacity as such being a resident of a Contracting State shall be taxable only in that State if the activities are exercised in the other Contracting State within the framework of a cultural or sports exchange programme sanctioned by both Contracting States.

Article 18

PENSIONS

1. Pensions and other similar remuneration shall be taxable only in the Contracting State in which the recipient of such pensions or remuneration is a resident.

l) ja za švedskega državljana in tudi ne za tistega, ki ni postal rezident Švedske le zaradi opravljanja tega dela.

6. Ne glede na prejšnje odstavke tega člena se lahko prejemki iz zaposlitve na ladji ali letalu v mednarodnem prometu obdavčijo v državi pogodbenici, v kateri je kraj dejanske uprave podjetja. Kadar doseže rezident Švedske prejemke iz zaposlitve na letalu, ki ga za mednarodni promet uporablja konzorcij letalskega prevoza Scandinavian Airlines System (SAS), se ti prejemki obdavčijo le v Švedski.

16. Člen

PLAČILA ZA DELO V POSLOVNIH ODBORIH (PLAČEVANJE DIREKTORJEV)

1. Plačila, ki jih dobijo direktorji, in podobni prejemki, ki jih doseže rezident Jugoslavije kot član odbora direktorjev družbe, ki je rezident Švedske, se lahko obdavčijo v Švedski.

2. Plačila in podobni prejemki, ki jih doseže rezident Švedske kot član poslovnega odbora družbe, ki je rezident Jugoslavije, se lahko obdavčijo v Jugoslaviji.

3. Določbi prvega in drugega odstavka se ne nanašata na prejemke, izplačane za redne funkcije v družbi kot so uslužbenec, svetovalec, konzultant in podobno. V takšnih primerih se glede na primer uporabljata določbi 14. ali 15. člena.

17. člen

UMETNIKI IN ŠPORTNIKI

1. Ne glede na 14. in 15. člen se dohodek, ki ga z osebno dejavnostjo dosežejo izvajalci, kot so gledališki, filmski, radijski in televizijski umetniki, glasbeniki in športniki, lahko obdavči v državi pogodbenici, v kateri so te dejavnosti opravljene.

2. Če dohodek od take osebne dejavnosti izvajalca ali športnika ne priteka osebno izvajalcu ali športniku, temveč komu drugemu, se lahko ne glede na 7., 14. in 15. člen obdavči v državi pogodbenici, v kateri so izvajalci ali športniki opravili dejavnosti.

3. Ne glede na prvi in drugi odstavek tega člena se obdavči dohodek, ki ga doseže izvajalec ali športnik rezident države pogodbenice s takimi osebnimi dejavnostmi, le v tej državi, če so dejavnosti opravljene v drugi državi v okviru programa kulturne ali športne izmenjave, ki sta ga odobrili obe državi pogodbenici.

18. člen

POKOJNINE

1. Pokojnine in drugi podobni prejemki se obdavčijo le v državi pogodbenici, katere rezident je upravičenec takšne pokojnine ali prejemka.

2. Notwithstanding the provisions of paragraph 1 any pension paid by a Contracting State or a political subdivision or a local authority thereof out of the budget or special funds to any individual shall be taxable only in that State. However, such pension shall be taxable only in the other Contracting State if the recipient is a national of and a resident of that State.

3. Any pension derived by an individual for work performed in connection with any business carried on by a Contracting State or a political subdivision or a local authority thereof shall be taxable only in the Contracting State of which the individual is a resident.

4. Notwithstanding the provisions of paragraphs 1 and 3 of this Article payments made under the Public Social Security Scheme of a Contracting State may be taxed in that State.

Article 19

STUDENTS

1. A student, business apprentice or trainee who is present in a Contracting State solely for the purpose of his education or training and who is, or was immediately before his stay in that State, a resident of the other Contracting State, shall be exempt from tax in the first-mentioned State in respect of payments received for the purpose of his maintenance, education or training provided that such payments are made to him from sources outside that first-mentioned State.

2. A student at a university or other educational institution in Yugoslavia, who during a temporary stay in Sweden holds an employment in Sweden for a period not exceeding 100 days in a calendar year for the purpose of obtaining practical experience in connection with his studies, shall be taxable in Sweden only for such part of the income from the income from the employment as exceeds 1 500 Swedish kronor a calendar month. The exemption granted under this paragraph shall not, however, exceed an aggregate amount of 4 500 Swedish kronor. Any amount exempted from tax under this paragraph shall include personal allowances for the calendar year in question.

3. A student at a university or other educational institution in Sweden, who during a temporary in Yugoslavia holds an employment in Yugoslavia for a period not exceeding 100 days in a calendar year for the purpose of obtaining practical experience in connection with his studies, shall be taxable in Yugoslavia only for such part of the income from the employment as exceeds the personal income guaranteed by law for a calendar month. Any amount exempted from tax under this paragraph shall include personal allowances for the calendar year in question.

4. A student, business apprentice or trainee who is present in a Contracting State for the purposes of his education or training and who is, or was immediately before his stay in that State, a resident of the other Contracting State, shall be exempt from tax in the first-mentioned State on remuneration for personal services performed in that first-mentioned State provided the remuneration does not exceed 5 000 Swedish Kronor or its equivalent in Yugoslav currency for any taxable year.

2. Ne glede na prvi odstavek se obdavči pokojnina, ki jo fizični osebi izplača država pogodbenica ali njena družbenopolitična skupnost iz proračuna ali iz posebnih skladov, le v tej državi. Takšna pokojnina se obdavči le v drugi državi pogodbenici, če je uživalec državljan in rezident te države.

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3. Pokojnina, ki jo fizična oseba doseže z delom v zvezi z gospodarsko dejavnostjo ene izmed držav pogodbenic ali njene družbenopolitične skupnosti, se obdavči le v državi pogodbenici, katere rezident je fizična oseba.

4. Ne glede na prvi in tretji odstavek tega člena se lahko plačila, opravljena po sistemu javnega socialnega zavarovanja države pogodbenice, obdavčijo v tej državi.

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19. člen

ŠTUDENTI

1. Študent, učenec v gospodarstvu ali stažist, ki prebiva v državi pogodbenici samo zaradi izobraževanja ali usposabljanja, in je ali pa je bil neposredno pred svojim bivanjem v tej državi rezident druge države pogodbenice, je oproščen plačila davka v prvi navedeni državi, in sicer od plačil, ki jih je prejel za svoje preživljanje, izobraževanje ali usposabljanje iz virov izven prve navedene države.

2. Študentu na univerzi ali kakšni drugi izobraževalni ustanovi v Jugoslaviji, ki se je med začasnim bivanjem na Švedskem tam zaposlil največ za 100 dni v koledarskem letu, da bi si pridobil praktične izkušnje v zvezi s svojim študijem, se obdavči na Švedskem le tisti del dohodka od zaposlitve, ki presega 1 500 švedskih kron za koledarski mesec. Izjema, dovoljena po tem odstavku, velja le za celotni znesek 4 500 švedskih kron. Vsak znesek oproščen davka po tem odstavku, obsega osebne olajšave za zadevno koledarsko leto.

3. Študentu na univerzi ali kakšni drugi izobraževalni ustanovi na Švedskem, ki se je med začasnim bivanjem v Jugoslaviji tu zaposlil največ za 100 dni v koledarskem letu, da bi si pridobil praktične izkušnje v zvezi s svojim študijem, se obdavči v Jugoslaviji le — tisti del dohodka od zaposlitve, ki presega z zakonom zajamčeni osebni dohodek za koledarski mesec. Vsak znesek, oproščen davka po tem odstavku, vsebuje osebne olajšave za zadevno koledarsko leto.

4. Študent, učenec v gospodarstvu ali stažist, ki biva v državi pogodbenici zaradi izobraževanja ali usposabljanja, ki pa je ali je bil neposredno pred svojim bivanjem v tej državi rezident druge države pogodbenice, je v prvi navedeni državi pogodbenici oproščen plačila davka od prejemkov za osebne storitve, ki jih je opravil v prvi navedeni državi, če ti prejemki ne presegajo 5 000 švedskih kron oziroma ustreznega zneska v jugoslovanski valuti za vsako davčno leto.

The benefits under this paragraph shall extend only for such period of time as may be reasonably or customarily required to complete the education or training undertaken but shall in no event exceed a period of three consecutive years.

Any amount exempted from tax under this paragraph shall include personal allowances for the calendar year in question.

5. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of the provisions of paragraphs 2, 3 and 4. The competent authorities may also agree on such changes of the amounts mentioned in those paragraphs as may be reasonable with regard to changes in the value of money, amended legislation in a Contracting State or other similar circumstances.

Article 20

OTHER INCOME

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.

Article 21

CAPITAL

1. Capital represented by immovable property, as defined in paragraph 2 of Article 6, may be taxed in the Contracting State in which such property is situated.

2. Capital represented by movable property forming part of the business property of a permanent establishment of an enterprise, or by movable property pertaining to a fixed base used for the performance of professional services, may be taxed in the Contracting State in which the permanent establishment or fixed base is situated.

3. Ships and aircraft operated in international traffic and movable property pertaining to the operation of such ships and aircraft shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

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

Article 22

ELIMINATION OF DOUBLE TAXATION

1. Subject to the provisions of paragraph 4, where a resident of Sweden derives income or owns capital which, in accordance with the provisions of this Convention, may be taxed in Yugoslavia, Sweden shall allow:

a) as a deduction from the tax on the income of that person, an amount equal to the income tax paid in Yugoslavia;

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

Ugodnosti iz prvega odstavka se dajejo le za dobo, ki je razumno oziroma običajno potrebna, da se konča začeto izobraževanje oziroma usposabljanje, ki pa v nobenem primeru ne sme preseči treh zaporednih let.

Vsak znesek, ki je oproščen davka po tem odstavku, vsebuje osebne olajšave za zadevno koledarsko leto.

5. Pristojni organi držav pogodbenic določijo ob obojestranskem soglasju način za uporabo določb drugega, tretjega in četrtega odstavka. Pristojni organi se lahko dogovorijo tudi o takšnih spremembah zneskov, navedenih v teh odstavkih, ki jih je moč šteti za razumne glede na spremembe vrednosti denarja, spremembe zakonodaje v eni izmed držav pogodbenic ali drugih podobnih pogojev.

20. člen

DRUG DOHODEK

Ne glede na to, kje nastanejo, se deli dohodka rezidenta države pogodbenice, ki niso izrecno navedeni v prejšnjih členih tega sporazuma, obdavčijo le v tej državi.

12. člen

PREMOŽENJE

1. Premoženje, ki ga sestavljajo nepremičnine, kot je določeno v drugem odstavku 6. člena, se lahko obdavči v državi pogodbenici, v kateri je premoženje.

2. Premoženje, ki ga sestavljajo premičnine, ki so del premoženja, namenjenega za poslovanje stalne poslovne enote podjetja, ali premičnine, ki pripadajo stalni bazi, ki rabi za opravljanje poklicnih dejavnosti, se lahko obdavči v državi pogodbenici, v kateri je stalna poslovna enota ali stalna baza.

3. Ladje in letala, ki se uporabljajo v mednarodnem prometu, ter premičnine, ki so namenjene za njihovo delo, se obdavčijo le v državi pogodbenici, v kateri je kraj dejanskega sedeža podjetja.

4. Vsi drugi deli premoženja rezidenta države pogodbenice se obdavčijo le v tej državi.

22. člen

ODPRAVA DVOJNEGA OBDAVČEVANJA

1. V skladu s četrnim odstavkom dovoljuje Švedska svojemu rezidentu, ki dosega dohodek ali ima premoženje, ki sta lahko po tem sporazumu obdavčena v Jugoslaviji:

a) kot odbitek od davka na dohodek te osebe znesek, ki je enak davku na dohodek, plačan v Jugoslaviji;

b) kot odbitek od davka na premoženje te osebe znesek, ki je enak davku na premoženje, v Jugoslaviji.

2. The deduction in either case shall not, however, exceed that part of the income tax or capital tax, respectively, as computed before the deduction is given, which is appropriate as the case may be, to the income or the capital which may be taxed in Yugoslavia.

3. Where exemption from or reduction of Yugoslav tax, payable in accordance with the provisions of Article 7 of this Convention respect of profits derived by a Swedish enterprise from a permanent establishment or a joint venture situated in Yugoslavia, has been granted under Yugoslav law then, for the purposes of paragraph 1 a) and paragraph 2, deduction from Swedish tax for Yugoslav tax shall be allowed as if no such exemption or reduction had been granted.

The provisions of this paragraph shall apply for the first ten years for which this Convention is effective. The competent authorities shall consult each other in order to determine whether this period shall be extended.

4. Where a resident of Sweden derives income or owns capital which in accordance with the provisions of this Convention, shall be taxable only in Yugoslavia, Sweden may include this income or capital in the tax base but shall allow as a deduction from its income tax or capital tax that part of the income tax or capital tax, respectively, which bears the same proportion to the total income tax or capital tax, as the case may be, as the income derived from or the capital owned in Yugoslavia bears to the total income or capital.

5. Where a resident of Yugoslavia derives income or owns capital which in accordance with the provisions of this Convention, may be taxed in Sweden, Yugoslavia shall, subject to the provisions of paragraph 6, exempt such income or capital from tax but may, in calculating tax on the remaining income or capital of that person, apply the rate of tax which would have been applicable if the exempted income or capital had not been so exempted.

6. Where a resident of Yugoslavia derives income which, in accordance with the provisions of Article 10, may be taxed in Sweden, Yugoslavia shall allow as a deduction from the tax on the income of that person an amount equal to the tax paid in Sweden. Such deduction shall not, however, exceed that part of the tax, as computed before the deduction is given, which is appropriate to the income derived from Sweden.

Article 23

NON-DISCRIMINATION

1. The nationals of a Contracting State whether or not they are residents of one of the Contracting States, 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 requirements to which nationals of that other State in the same circumstances are or may be subjected.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourable levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.

2. Ta odbitek ne more biti v nobenem primeru večji od dela davka na dohodek oziroma davka na premoženje, ki je bil obračunan preden je bil dovoljen odbitek in ustreza glede na posamezen primer dohodku oziroma premoženju, ki se lahko obdavči v Jugoslaviji.

3. Če se v skladu z jugoslovanskim zakonom dovoli oprostitvev oziroma zmanjšanje jugoslovanskega davka, ki se plača v skladu s 7. členom tega sporazuma od prihodkov, ki jih ustvari švedsko podjetje s stalno poslovno enoto oziroma skupnim poslovanjem v Jugoslaviji, se za namene iz prvega a) odstavka in drugega odstavka dovoli odbitek od švedskega davka za jugoslovanski davek tako, kot da takšna oprostitvev oziroma zmanjšanje sploh nista bila dana.

Določbe tega odstavka se uporabljajo v prvih desetih letih, kolikor je veljaven ta sporazum. Pristojni organi se bodo medsebojno posvetovali, da bi odločili, ali bodo podaljšali to obdobje.

4. Če dosega rezident Švedske dohodek ali če ima v posesti premoženje, ki se sme po tem sporazumu obdavčiti le v Jugoslaviji, ju lahko Švedska vključi v davčno osnovo, vendar dovoli kot odbitek od svoje- ga davka na dohodek oziroma davka na premoženje tisti del davka od dohodka oziroma davka od premoženja, ki je v enakem sorazmerju s celotnim davkom od dohodka oziroma davkom od premoženja, odvisno od posameznega primera, kot sta ustvarjeni dohodek oziroma premoženje v posesti v Jugoslaviji s celotnim dohodkom oziroma premoženjem.

5. Če dosega rezident Jugoslavije dohodek ali če ima v posesti premoženje, ki se lahko po tem sporazumu obdavči v Švedski, oprosti Jugoslavija v skladu s šestim odstavkom takšen dohodek ali premoženje davka, vendar pa lahko ob obračunavanju davka od preostalega dohodka ali premoženja te osebe uporabi davčno stopnjo, ki bi jo uporabila, če dohodek oziroma premoženje ne bi bila oproščena.

6. Če dosega rezident Jugoslavije dohodek, ki je lahko v skladu z 10. členom obdavčen v Švedski, dovoli Jugoslavija kot zmanjšanje davka od dohodka te osebe znesek, ki je enak davku, plačanemu v Švedski. Takšno zmanjšanje pa ne sme biti večje od dela davka, ki je obračunan pred zmanjšanjem, ustreza pa dohodku, doseženemu v Švedski.

23. člen

ENAKO OBRAVNAVANJE

1. Ne glede na to, ali so rezidenti ene izmed držav pogodbenic ali ne, državljani države pogodbenice zato niso obdavčeni v drugi državi pogodbenici oziroma nimajo nobene obveznosti, ki bi bila drugačna ali hujša od davka ali obveznosti, kakršne imajo ali bi jih lahko imeli v enakih razmerah državljani te druge države.

2. Stalna poslovna enota, ki jo ima podjetje države pogodbenice v drugi državi pogodbenici, ne more biti neugodnejše obdavčena v tej drugi državi, kot je obdavčeno podjetje te države, ki opravlja enako dejavnost.

This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

3. Except where the provisions of Article 9, paragraph 4 of Article 11, or paragraph 4 of Article 12, apply, 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 enterprise, be deductible under the same condition as if they had been paid to a resident of the first-mentioned 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 as if they had been contracted to a resident of the first-mentioned State.

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

5. In this Article the term „taxation“ means taxes of every kind and description.

Article 24

MUTUAL AGREEMENT PROCEDURE

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

The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at an appropriate 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.

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 the 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 it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of representatives of the competent authorities of the Contracting States.

Po tej določbi država pogodbenica ni dolžna, da pri obdavčevanju dovoljuje rezidentom druge države pogodbenice kakšne osebne oprostitve, olajšave in odbitke zaradi osebnega statusa ali družinskih obveznosti, ki jih dovoljuje svojim rezidentom.

3. Razen v primerih, kadar se uporabljajo določbe 9. člena, četrtega odstavka 11. člena oziroma četrtega odstavka 12. člena, se obresti, avtorski honorarji in drugi prijemki, ki jih izplačuje podjetje države pogodbenice rezidentu druge države pogodbenice, odbijejo pri ugotavljanju obdavčljivih dobičkov takega podjetja, enako kot da so izplačana rezidentu prve navedene države.

Da bi ugotovili obdavčljivo premoženje takega podjetja, se zato odbijejo tudi vsi dolgovi podjetja države pogodbenice do rezidenta druge države pogodbenice, kot da so bili s pogodbo določeni za rezidenta prve navedene države.

4. Podjetja države pogodbenice, katerih premoženje ima v celoti ali deloma v posesti oziroma pod kontrolo posredno ali neposredno eden ali več rezidentov druge države pogodbenice, v prvi navedeni državi pogodbenici, zato niso zavezana davku ali nimajo obveznosti, ki bi bila drugačna ali hujša od davka, ali obveznosti, ki veljajo ali bi lahko veljale za druga podobna podjetja prve navedene države.

5. Izraz »davek oziroma obdavčevanje« pomeni v tem členu davke vsake narave ali vrste.

24. člen

POSTOPEK SPORAZUMEVANJA

1. Če je rezident ene države pogodbenice mnenja, da mu bodo z ukrepi ene države pogodbenice ali obeh držav pogodbenic naloženi oziroma mu utegnejo biti naloženi davki, ki niso v skladu s tem sporazumom, sme ne glede na pravna sredstva njunih notranjih zakonodaj ugovarjati pri pristojnem organu države pogodbenice, katere rezident je.

2. Če je pristojni organ mnenja, da je ugovor utemeljen, sam pa ne more o tem zadovoljivo odločiti, si prizadeva rešiti vprašanje v sporazumu s pristojnim organom druge države pogodbenice, da se tako izogne obdavčenju, ki ni v skladu s sporazumom.

3. Pristojni organi držav pogodbenic si prizadevajo sporazumno reševati težave ali nejasnosti, ki nastanejo ob razlagi ali uporabi sporazuma. Glede izogibanja dvojnemu obdavčenju se lahko posvetujejo tudi v primerih, ki s tem sporazumom niso določeni.

4. Pristojni organi držav pogodbenic lahko medseboj neposredno občujejo, da bi dosegli sporazum smiselno prejšnjim odstavkom. Če bi bila ustna izmenjava mnenj smotrna za dosego dogovora, sa ta mnenja lahko izmenjajo v okviru komisije, ki jo sestavljajo predstavniki pristojnih organov držav pogodbenic.

Article 25

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is necessary for the concerning out of this Convention and of the domestic laws of the Contracting States concerning taxes covered by this Convention insofar as the taxation thereunder is in accordance with this Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons or authorities other than those concerned with the assessment or collection of the taxes which are the subject of the Convention.

2. In so case shall the provisions of paragraph 1 be construed so as to impose on one of the 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 particulars 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 business or official secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

Article 26

DIPLOMATIC AND CONSULAR OFFICIALS

Nothing in this Convention shall effect the fiscal privileges of diplomatic or consular officials under the general rules of international law or under the provisions of special agreements.

Article 27

ENTRY INTO FORCE

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Belgrad as soon as possible.

2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect:

a) in Sweden:

in the case of income derived on or after 1st January next following the calendar year in which the exchange of instruments of ratification takes place, and in the case of capital which is subjected to assessment in or after the second calendar year next following that in which the exchange of instruments of ratification takes place;

b) in Yugoslavia:

in the case of income derived and capital owned during any calendar year following the calendar year in which the exchange of instruments of ratification takes place.

25. člen

IZMENJAVA OBVESTIL

1. Pristojni organi držav pogodbenic izmenjujejo obvestila, potrebna za izvajanje tega sporazuma in notranje zakonodaje držav pogodbenic, ki se nanašajo na davke, zajete s tem sporazumom, če je s to zakonodajo urejeno obdavčevanje v skladu s tem sporazumom. Vsako tako izmenjano obvestilo se šteje za tajno in se lahko sporoči le osebam in organom, ki se ukvarjajo z odmero ali pobiranjem s tem sporazumom določenih davkov.

2. Prvega odstavka tega člena nikakor ni mogoče razlagati, tako, da bi zavezoval posamezno državo pogodbenico:

a) da nastopi z upravnimi ukrepi, ki so v nasprotju z zakoni ali upravno prakso te ali druge države pogodbenice;

b) da daje podatke, ki jih ni moč dobiti na podlagi zakonov ali v običajnem upravnem postopku te ali druge države pogodbenice;

c) da daje obvestila, s katerimi bi bilo mogoče odkriti kakšno poslovno in uradno tajnost, ali poslovne postopke, ali obvestila, ki bi bila v nasprotju z javno politiko (javnim redom).

26. člen

DIPLOMATSKI IN KONZULARNI FUNKCIONARJI

Določbe tega sporazuma se ne nanašajo na davčne ugodnosti, ki jih uživajo diplomatski ali konzularni funkcionarji po splošnih pravilih mednarodnega prava ali po določbah posebnih sporazumov.

27. člen

UVELJAVITEV

1. Sporazum se ratificira, ratifikacijske listine pa po možnosti čimprej izmenjajo v Beogradu.

2. Sporazum začne veljati po izmenjavi ratifikacijskih listin, njegove določbe pa se uporabljajo:

a) v Švedski:

za dohodek, dosežen na dan 1. januarja ali po 1. januarju neposredno po koledarskem letu, v katerem se izmenjajo ratifikacijske listine, za premoženje, ki se odmeri, pa v drugem ali po drugem koledarskem letu po letu, v katerem se izmenjajo ratifikacijske listine;

b) v Jugoslaviji:

za dohodek, ki se doseže, in premoženje, ki je v posesti, med vsakim koledarskim letom po koledarskem letu, v katerem se izmenjajo ratifikacijske listine.

Article 28

TERMINATION

This Convention shall remain in force indefinitely, but either of the Contracting States may, on or before 30th June in any calendar year beginning after the expiration of a period of five years from the date of its entry into force, give to the other Contracting State, through diplomatic channels, written notice of termination.

In such event the Convention shall cease to have effect

a) in Sweden

in the case of income derived on or after 1st January next following the calendar year in which such notice is given and in the case of capital which is subjected to assessment in or after the second calendar year next following that in which such notice is given,

b) in Yugoslavia

in the case of income derived and capital owned during any calendar year following the calendar year in which such notice is given.

In witness whereof the undersigned being duly authorised thereto have signed this Convention.

Done at Stockholm this 18th, day of June 1980 in two originals in the English language.

For the Socialist Federal
Republic of Yugoslavia,

Ljubo Drndić, (s.)

For The Kingdom
of Sweden,

Rolf Virthen, (s.)

PROTOCOL

At the moment of the signature of the Convention between the Kingdom of Sweden and the Socialist Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and capital the undersigned being duly authorized thereto, have agreed upon the following provisions which constitute an integral part of the Convention.

1. Ad Article 7

The Contracting States undertake on the basis of reciprocity not to tax gross revenue from passenger and cargo transport derived in a Contracting State by a resident of the other Contracting State, unless such revenue is attributable to a permanent establishment which that resident has in the first-mentioned Contracting State.

2. Ad Article 11

The taxing rule in this Article is drafted against the background that neither of the Contracting States at the time of signature of this Convention according to their respective domestic laws has possibility to levy a tax on interest paid to non-residents. It is understood that if such a possibility will be introduced in a Contracting State, negotiations for a revision of Articles 11 and 22 shall take place.

28. člen

PRENEHANJE VELJAVNOSTI

Ta sporazum velja neomejen čas, vendar lahko vsaka država pogodbenica na dan 30. junija ali pred 30. junijem vsakega koledarskega leta po poteku petletnega obdobja od dneva njegove uveljavitve pošlje po diplomatski poti drugi državi pogodbenici pismeno obvestilo o prenehanju veljavnosti.

V takšnem primeru sporazum neha veljati:

a) v Švedski:

za dohodek, ki se doseže na dan ali po 1. januarju neposredno po koledarskem letu, v katerem je dano takšno obvestilo, pa tudi za premoženje, za katerega velja odmera, v ali po drugem koledarskem letu, ki je neposredno po letu, v katerem je dano takšno obvestilo;

b) v Jugoslaviji:

za dohodek, ki se doseže, in premoženje, ki je v posesti v vsakem koledarskem letu po koledarskem letu v katerem je dano takšno obvestilo.

Da bi to potrdila, sta spodaj podpisana po predpisih pooblaščen predstavnika podpisala ta sporazum.

Sestavljeno 18. junija 1980 v Stockholmu v dveh izvornikih v angleškem jeziku.

Za Socialistično
federativno republiko

Jugoslavijo:

Ljubo Drndić s. r.

Za Kraljevino Švedsko:

Rolf Virthen s. r.

PROTOKOL

Ob podpisu sporazuma med Socialistično federativno republiko Jugoslavijo in Kraljevino Švedsko o izogibanju dvojnemu obdavčevanju dohodka in premoženja sta se spodaj podpisana po predpisih pooblaščen predstavnika zedinila o naslednjih določbah, ki so sestavni del tega sporazuma.

1. K 7. členu

Državi pogodbenici se na podlagi recipročnosti zavezujeta, da ne bosta obdavčevali kosmatega prihodka od potniškega in blagovnega prometa, ki ga ustvari v državi pogodbenici rezident druge države pogodbenice, razen če se takšen prihodek ne pripisuje stalni poslovni enoti, ki jo ima ta rezident v prvi navedeni državi pogodbenici.

2. K 11. členu

Davčno pravilo v tem členu je dano ob upoštevanju, da nobena izmed držav pogodbenic ob podpisu tega sporazuma nima možnosti na podlagi svojih zadevnih notranjih zakonodaj uvesti davka na obresti, ki se izplačujejo nerezidentom. Če katera izmed držav pogodbenic uvede takšno možnost, se bosta, seveda, pogajali o reviziji 11. in 22. člena.

3. Ad Article 25 paragraph 2 under c)

The term „official secret“ means a trade, an industrial, a commercial or a professional secret.

In witness whereof the undersigned being duly authorised thereto have signed this Protocol.

Done at Stockholm this 18th day of June 1980 in two originals in the English language.

For the Socialist Federal
Republic of Yugoslavia,
Ljubo Drndić, (s.)

For the Kingdom
of Sweden,
Rolf Virthen, (s.)

3. K drugem odstavku 25. člena pod c)

Izraz „uradna tajnost“ pomeni trgovsko, industrijsko komercialno in poklicno tajnost.

Da bi to potrdila, sta spodaj podpisana po predpisih pooblaščenega predstavnika podpisala ta protokol.

Sestavljeno v Stockholmu 18. junija 1980 v dveh izvornikih v angleškem jeziku.

Za Socialistično
federativno republiko
Jugoslavijo:
Ljubo Drndić s. r.

Za Kraljevino
Švedsko:
Rolf Virthen s. r.

3. člen

Ta zakon začne veljati osmi dan po objavi v Uradnem listu SFRJ.