



5. Uredba o ratifikaciji Večstranskega sporazuma med pristojnimi organi o avtomatični izmenjavi informacij v zvezi z aranžmaji za izogibanje enotnemu standardu poročanja (CRS) in nepreglednimi strukturami offshore

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

UREDBO

O RATIFIKACIJI VEČSTRANSKEGA SPORAZUMA MED PRISTOJNIMI ORGANI O AVTOMATIČNI IZMENJAVI INFORMACIJ V ZVEZI Z ARANŽMAJI ZA IZOGIBANJE ENOTNEMU STANDARDU POROČANJA (CRS) IN NEPREGLEDNIMI STRUKTURAMI OFFSHORE

1. člen

Ratificira se Večstranski sporazum med pristojnimi organi o avtomatični izmenjavi informacij v zvezi z aranžmaji za izogibanje enotnemu standardu poročanja (CRS) in nepreglednimi strukturami offshore, podpisan v Sevilli 9. novembra 2022.

2. člen

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

DECLARATION

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

*Multilateral Competent Authority Agreement
on the Automatic Exchange regarding
CRS Avoidance Arrangements
and Opaque Offshore Structures*

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

By means of the present Declaration, the Competent Authority of Slovenia is to be considered a signatory of the Agreement as from 9 November 2022. The Agreement will come into effect in respect of the Competent Authority of Slovenia in accordance with Section 6 thereof.

Signed in Seville on 9 November 2022

MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE AUTOMATIC EXCHANGE REGARDING CRS AVOIDANCE ARRANGEMENTS AND OPAQUE OFFSHORE STRUCTURES

Whereas, the jurisdictions of the signatories to the Multilateral Competent Authority Agreement on the Automatic Exchange regarding CRS Avoidance Arrangements and Opaque Offshore Structures (the "Agreement") are Parties of, or territories covered by, the Convention on Mutual Administrative Assistance in Tax Matters or the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (the "Convention");

IZJAVA

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

*Večstranskega sporazuma med pristojnimi organi
o avtomatični izmenjavi informacij v zvezi
z aranžmaji za izogibanje enotnemu standardu poročanja
(CRS) in nepreglednimi strukturami offshore,
v nadaljevanju: sporazum, ki je priloga te izjave.*

Na podlagi te izjave se pristojni organ Republike Slovenije šteje za podpisnika sporazuma od 9. novembra 2022. Sporazum se bo za pristojni organ Republike Slovenije začel uporabljati v skladu s 6. členom sporazuma.

Podpisano v Sevilli 9. novembra 2022.

VEČSTRANSKI SPORAZUM MED PRISTOJNIMI ORGANI O AVTOMATIČNI IZMENJAVI INFORMACIJ V ZVEZI Z ARANŽMAJI ZA IZOGIBANJE ENOTNEMU STANDARDU POROČANJA (CRS) IN NEPREGLEDNIMI STRUKTURAMI OFFSHORE

Ker so jurisdikcije podpisnikov Večstranskega sporazuma med pristojnimi organi o avtomatični izmenjavi informacij v zvezi z aranžmaji za izogibanje enotnemu standardu poročanja in nepreglednimi strukturami offshore (v nadaljevanju: sporazum) pogodbenice Konvencije o medsebojni upravni pomoči pri davčnih zadevah ali Konvencije o medsebojni upravni pomoči pri davčnih zadevah, kot je bila spremenjena s Protokolom o spremembi Konvencije o medsebojni upravni pomoči pri davčnih zadevah (v nadaljevanju: konvencija), ali ozemlja, za katera velja ta konvencija,

Whereas, the jurisdictions intend to further improve international tax compliance by building on their relationship with respect to mutual assistance in tax matters, in particular the automatic exchange of financial account information pursuant to the Common Reporting Standard and by means of the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information;

Whereas exchanges under the Common Reporting Standard have now commenced amongst the over 100 committed jurisdictions, demonstrating a major shift in international tax transparency and strengthening the ability of jurisdictions to tackle offshore tax evasion;

Whereas there may be cases where professional advisers and other intermediaries continue to design, market or assist in the implementation of offshore structures and arrangements that can be used by non-compliant taxpayers to circumvent the correct reporting of relevant information to the tax administration of their jurisdiction of residence, including under the Common Reporting Standard;

Whereas, against this background, G7 Finance Ministers on 13 May 2017 issued the Bari Declaration, calling on the OECD to start "discussing possible ways to address arrangements designed to circumvent reporting under the Common Reporting Standard or aimed at providing beneficial owners with the shelter of non-transparent structures";

Whereas, the Model Mandatory Disclosure Rules were developed by the OECD in response to that call in order to provide tax administrations with information on CRS Avoidance Arrangements and Opaque Offshore Structures, including the users of those arrangements and those involved with their supply, for compliance purposes, to inform future tax policy design, as well as to have a deterrent effect on advisors and other intermediaries against the design, marketing, assistance in the implementation and use of such arrangement, therewith bolstering the overall integrity of the Common Reporting Standard;

Whereas, the laws of the respective Jurisdictions require or are expected to require the disclosure of CRS Avoidance Arrangements and Opaque Offshore Structures, consistent with the scope of exchange contemplated by Section 2 of this Agreement, the Model Mandatory Disclosure Rules and Section IX of the Common Reporting Standard;

Whereas, in instances where such information relates to a Reportable Taxpayer that is resident in one or more other Jurisdictions, it is contemplated that such information is exchanged with the tax administration of that jurisdiction in accordance with the terms of the applicable international legal instrument;

Whereas, Chapter III of the Convention authorises the exchange of information for tax purposes, including the exchange of information on an automatic basis, and Article 6 of the Convention allows the competent authorities of the Jurisdictions to agree the scope and modalities of such automatic exchanges, such exchanges of the information between Competent Authorities taking place on a bilateral basis;

Whereas, the Jurisdictions have in place by the time the first exchange takes place (i) appropriate safeguards to ensure that the information received pursuant to this Agreement remains confidential and is used solely for the purposes set out in the Convention, and (ii) the infrastructure for an effective exchange relationship;

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

Whereas, the Competent Authorities intend to collaborate and assist each other using the forms of assistance permitted under the Convention to make the most effective use of the information obtained under applicable domestic mandatory

ker jurisdikcije nameravajo dodatno izboljšati spoštovanje davčnih predpisov na mednarodni ravni z nadaljnjim poglobljanjem svojih odnosov glede medsebojne pomoči pri davčnih zadevah, zlasti z avtomatično izmenjavo informacij o finančnih računih v skladu z enotnim standardom poročanja in na podlagi Večstranskega sporazuma med pristojnimi organi o avtomatični izmenjavi informacij o finančnih računih,

ker izmenjave v okviru enotnega standarda poročanja zdaj potekajo med več kot 100 zavezanimi jurisdikcijami, kar kaže na velik premik v mednarodni davčni preglednosti in krepi zmožnost jurisdikcij za spopadanje z davčnimi utajami offshore,

ker se lahko dogaja, da strokovni svetovalci in drugi posredniki še naprej oblikujejo, tržijo ali pomagajo izvajati strukture offshore in aranžmaje, ki jih lahko uporabijo davčni zavezanci, ki ne spoštujejo predpisov, za izogibanje pravilnemu poročanju o ustreznih informacijah davčnim upravam svoje jurisdikcije rezidentstva, tudi v okviru enotnega standarda poročanja,

ker so na podlagi tega finančni ministri G7 13. maja 2017 sprejeli barijsko deklaracijo in pozvali OECD, naj začne »razpravljati o možnih načinih obravnavanja aranžmajev, katerih namen je izogibanje poročanju po enotnem standardu poročanja ali katerih cilj je zagotoviti dejanskim lastnikom zavetje nepreglednih struktur«,

ker je OECD na podlagi tega poziva pripravil vzorčna pravila o obveznem razkritju za zagotavljanje informacij davčnim upravam v zvezi z aranžmaji za izogibanje enotnemu standardu poročanja ali nepreglednimi strukturami offshore, vključno z uporabniki teh aranžmajev in tistimi, ki jih ponujajo, za namene skladnosti s predpisi, za oblikovanje prihodnjih davčnih politik in za odvracanje svetovalcev in drugih posrednikov od oblikovanja, trženja in uporabe takih aranžmajev ter pomoči pri njihovem izvajanju, s čimer bi se okrepila splošna uveljavljenost enotnega standarda poročanja,

ker zakonodaja jurisdikcij zahteva razkritje v zvezi z aranžmaji za izogibanje enotnemu standardu poročanja ali nepreglednimi strukturami offshore ali se pričakuje, da zahteva to razkritje v skladu z obsegom izmenjave, ki ga predvidevajo 2. člen tega sporazuma, vzorčna pravila o obveznem razkritju in IX. razdelek enotnega standarda poročanja,

ker se v primerih, ko se take informacije nanašajo na davčnega zavezanca, o katerem se poroča, ki je rezident ene jurisdikcije ali več drugih jurisdikcij, predvideva, da se take informacije izmenjajo z davčno upravo te jurisdikcije v skladu s pogoji zadevnega mednarodnega pravnega instrumenta,

ker III. poglavje konvencije dovoljuje izmenjavo informacij za davčne namene, vključno z avtomatično izmenjavo informacij, 6. člen konvencije pa pristojnim organom jurisdikcij omogoča, da se dogovorijo o obsegu in načinih take avtomatične izmenjave, pri čemer take izmenjave med pristojnimi organi potekajo dvostransko,

ker imata jurisdikciji pred prvo izmenjavo informacij vzpostavljene (i) primerne zaščitne ukrepe, ki zagotavljajo, da po tem sporazumu prejete informacije ostanejo zaupne in se uporabljajo samo za namene konvencije, in (ii) infrastrukturo za učinkovito izmenjavo,

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

ker pristojni organi nameravajo sodelovati in si pomagati z oblikami pomoči, ki jih dovoljuje konvencija, da kar najučinkoviteje uporabijo informacije, pridobljene v skladu z veljavnimi notranjimi pravili o obveznem razkritju v zvezi z aranžmaji za

disclosure rules for CRS Avoidance Arrangements and Opaque Offshore Structures;

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

SECTION 1 Definitions

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

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

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

c) the term "Reportable Arrangement" means a CRS Avoidance Arrangement or Opaque Offshore Structure that has been disclosed in the Jurisdiction under its Mandatory Disclosure Rules with respect to which one or more persons that are Reportable Taxpayers have been identified;

d) the term "Reportable Taxpayer" means, in respect of a CRS Avoidance Arrangement, any actual or potential user of that Arrangement and, in respect of an Opaque Offshore Structure, a natural person whose identity as a Beneficial Owner cannot be accurately determined due to the Opaque Offshore Structure;

e) the term "Model Mandatory Disclosure Rules" means the model mandatory disclosure rules for CRS Avoidance Arrangements and Opaque Offshore Structures, published by the OECD in March 2018;

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

g) the term "Agreement in effect" means, in respect of any two Competent Authorities, that both Competent Authorities have indicated their intention to automatically exchange information with each other and have satisfied the other conditions set out in paragraph 2 of Section 6;

h) the term "Mandatory Disclosure Rules" means the implementing legislation of the Jurisdiction applying the Agreement, such legislation being consistent with the Model Mandatory Disclosure Rules.

2. Any capitalised term not otherwise defined in this Agreement will have the meaning that it has at that time under the Mandatory Disclosure Rules of the Jurisdiction applying the Agreement. Any term not otherwise defined or referenced in this Agreement or in the Model Mandatory Disclosure Rules will, unless the context otherwise requires or the Competent Authorities agree to a common meaning (as permitted by domestic law), have the meaning that it has at that time under the law of the Jurisdiction applying this Agreement, any meaning under the applicable tax laws of that Jurisdiction prevailing over a meaning given to the term under other laws of that Jurisdiction.

SECTION 2

Exchange of Information with Respect to Reportable Arrangements

1. Pursuant to the provisions of Articles 6 and 22 of the Convention and subject to the applicable Mandatory Disclosure Rules, each Competent Authority will exchange with the Competent Authority(ies) of the Jurisdiction(s) where the Reportable Taxpayer is resident for tax purposes, with respect to which it has this Agreement in effect, on an automatic basis the information obtained pursuant to such rules and specified in paragraph 3.

izogibanje enotnemu standardu poročanja in nepreglednimi strukturami offshore,

so se pristojni organi dogovorili:

1. ČLEN

Pomen izrazov

1. V tem sporazumu naslednji izrazi pomenijo:

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

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

c) »aranžma, o katerem se poroča« pomeni aranžma za izogibanje enotnemu standardu poročanja ali nepregledno strukturo offshore, ki ga oziroma jo je jurisdikcija razkrila v skladu s svojimi pravili o obveznem razkritju in v zvezi s katerim oziroma katero je bila ugotovljena ena oseba ali več oseb, ki so davčni zavezanci, o katerih se poroča;

d) »davčni zavezanec, o katerem se poroča« pomeni v zvezi z aranžmajem za izogibanje enotnemu standardu poročanja vsakega dejanskega ali morebitnega uporabnika tega aranžmaja, v zvezi z nepregledno strukturo offshore pa fizično osebo, ki je zaradi nepregledne strukture offshore ni mogoče točno določiti za dejanskega lastnika;

e) »vzorčna pravila o obveznem razkritju« pomeni vzorčna pravila o obveznem razkritju v zvezi z aranžmaji za izogibanje enotnemu standardu poročanja in nepreglednimi strukturami offshore, ki jih je objavil OECD marca 2018;

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

g) »sporazum, ki se uporablja« v zvezi s katerima koli pristojnima organoma pomeni, da sta oba pristojna organa izrazila namero o avtomatični izmenjavi informacij med seboj in izpolnila druge pogoje iz drugega odstavka 6. člena;

h) »pravila o obveznem razkritju« pomeni izvedbeno zakonodajo jurisdikcije, ki uporablja sporazum, pri čemer je taka zakonodaja v skladu z vzorčnimi pravili o obveznem razkritju.

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

2. ČLEN

Izmenjava informacij v zvezi z aranžmaji, o katerih se poroča

1. V skladu z določbami 6. in 22. člena konvencije ter ob upoštevanju veljavnih pravil o obveznem razkritju vsak pristojni organ s pristojnimi organi jurisdikcij, katerih davčni rezident je davčni zavezanec, o katerem se poroča, v zvezi s katerimi se uporablja ta sporazum, avtomatično izmenja informacije, pridobljene v skladu s takimi pravili in določene v tretjem odstavku.

2. Notwithstanding the previous paragraph, the Competent Authorities of the Jurisdictions that have indicated that they are to be listed as non-reciprocal jurisdictions on the basis of their notification pursuant to subparagraph 1(b) of Section 6 will send the information set out in paragraph 3, but will not receive such information under this Agreement.

3. The information to be exchanged is with the Jurisdiction(s) of tax residence of a Reportable Taxpayer with respect to a Reportable Arrangement is:

a) the name and address, of the following persons:

- 1) the person making the disclosure;
- 2) the Reportable Taxpayer, including the jurisdiction(s) and TIN(s) of tax residence and the date of birth;

3) any person that is an Intermediary with respect to that Arrangement or Structure (other than the person making the disclosure), including each such Intermediary's jurisdiction(s) of tax residence.

b) the details of that CRS Avoidance Arrangement or Opaque Offshore Structure including:

1) in respect of a CRS Avoidance Arrangement, a factual description of those features of the Arrangement that are designed to have, marketed as having, or have the effect of, circumventing the CRS Legislation;

2) in respect of an Opaque Offshore Structure, a factual description of those features that have the effect of not allowing the accurate determination of the Reportable Taxpayer's Beneficial Ownership or creating the appearance that the Reportable Taxpayer is not a Beneficial Owner of the Passive Offshore Vehicle; and

c) the jurisdiction or jurisdictions where the CRS Avoidance Arrangement or Opaque Offshore Structure has been made available for implementation.

to the extent such information was within the knowledge, possession or control of the person providing the disclosure and reflecting the content of the disclosure made by the Intermediary to the sending Competent Authority.

SECTION 3

Time and Manner of Exchange of Information

1. With respect to paragraph 3 of Section 2, and subject to the notification procedure set out in Section 6, including the dates specified therein, information with respect to a Reportable Arrangement is to be exchanged by a Competent Authority within three months of the end of the quarter in which the information regarding the Reportable Arrangement was disclosed to that Competent Authority.

2. Notwithstanding paragraph 1, information is only required to be exchanged as from the date on which both Competent Authorities have this Agreement in effect and their respective Jurisdictions have Mandatory Disclosure Rules in effect.

3. The Competent Authorities will automatically exchange the information described in Section 2 in a common schema in Extensible Markup Language. The information will be exchanged either in the language in which it was filed in the Jurisdiction of the sending Competent Authority and/or in one of the official languages of the OECD. In all instances, a short summary of the Reportable Arrangement will be provided in one of the official languages of the OECD, unless two or more Competent Authorities agree on another arrangement with respect to the language to be used.

4. The Competent Authorities will agree on one or more methods for data transmission including encryption standards and will specify those in the notification pursuant to subparagraph 1(c) of Section 6.

2. Ne glede na prejšnji odstavek pristojni organi jurisdikcij, ki so navedle, da jih je treba vpisati na seznam nevzajemnih jurisdikcij na podlagi njihovega uradnega obvestila v skladu s pododstavkom 1(b) 6. člena, pošiljajo informacije, opredeljene v tretjem odstavku, ne prejemajo pa takih informacij po tem sporazumu.

3. Z jurisdikcijami davčnega rezidentstva davčnega zavezanca, o katerem se poroča, v zvezi z aranžmajem, o katerem se poroča, se izmenjajo te informacije:

a) ime in naslov naslednjih oseb:

- 1) osebe, ki jih razkriva,
- 2) davčnega zavezanca, o katerem se poroča, vključno z jurisdikcijami in identifikacijskimi številkami davčnega zavezanca za davčno rezidentstvo in datumom rojstva,

3) vsake osebe, ki je posrednik v zvezi s tem aranžmajem ali strukturo (razen osebe, ki jih razkriva), vključno z jurisdikcijami davčnega rezidentstva vsakega takega posrednika;

b) podrobnosti aranžmaja za izogibanje enotnemu standardu poročanja ali nepregledne strukture offshore, vključno z naslednjim:

1) v zvezi z aranžmajem za izogibanje enotnemu standardu poročanja dejanski opis tistih značilnosti aranžmaja, katerih namen je izogibanje zakonodaji na področju enotnega standarda poročanja ali ki se tržijo kot take ali imajo tak učinek,

2) v zvezi z nepregledno strukturo offshore dejanski opis tistih značilnosti, katerih učinek je onemogočanje točne določitve dejanskega lastništva davčnega zavezanca, o katerem se poroča, ali ki ustvarjajo vtis, da davčni zavezanec, o katerem se poroča, ni dejanski lastnik pasivnega naložbenega nosilca offshore, in

c) jurisdikcija ali jurisdikcije, v katerih je aranžma za izogibanje enotnemu standardu poročanja ali nepregledna struktura offshore na voljo za izvajanje,

če je za take informacije vedela oseba, ki jih razkriva, jih je imela ali so bile pod njenim nadzorom, in odražajo vsebino posrednikovega razkritja pristojnemu organu pošiljatelju.

3. ČLEN

Čas in način izmenjave informacij

1. V zvezi s tretjim odstavkom 2. člena in ob upoštevanju postopka uradnega obveščanja iz 6. člena, vključno s tam določenimi datumi, pristojni organ izmenja informacije v zvezi z aranžmajem, o katerem se poroča, v treh mesecih od konca četrtletja, v katerem so bile informacije v zvezi z aranžmajem, o katerem se poroča, razkrite temu pristojnemu organu.

2. Ne glede na prvi odstavek je treba informacije izmenjati le od dneva, ko se ta sporazum uporablja za oba pristojna organa in se pravila o obveznem razkritju uporabljajo za njune jurisdikcije.

3. Pristojna organa avtomatično izmenjata informacije iz 2. člena na podlagi skupne sheme v razširljivem označevalnem jeziku. Informacije se izmenjajo v jeziku, v katerem so bile vložene v jurisdikciji pristojnega organa pošiljatelja, in/ali v enem od uradnih jezikov OECD. V vseh primerih se poda kratek povzetek aranžmaja, o katerem se poroča, v enem od uradnih jezikov OECD, razen če dva pristojna organa ali več pristojnih organov sklene drugačen dogovor v zvezi z jezikom, ki se uporablja.

4. Pristojna organa se dogovorita o enem načinu ali več načinih prenosa podatkov, vključno s standardi šifriranja, in jih navedeta v uradnem obvestilu v skladu s pododstavkom 1(c) 6. člena.

SECTION 4**Confidentiality and Data Safeguards**

1. All information exchanged is subject to the confidentiality rules and other safeguards provided for in the Convention, including the provisions limiting the use of the information exchanged and, to the extent needed to ensure the necessary level of protection of personal data, in accordance with the safeguards which may be specified by the supplying Competent Authority as required under its domestic law in the notification pursuant to subparagraph 1(d) of Section 6.

2. A Competent Authority will notify the Co-ordinating Body Secretariat immediately regarding any breach of confidentiality or failure of safeguards and any sanctions and remedial actions consequently imposed. The Co-ordinating Body Secretariat will notify all Competent Authorities with respect to which this is an Agreement in effect with the first mentioned Competent Authority.

SECTION 5**Consultations and Amendments**

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

2. This Agreement may be amended by consensus by written agreement of all of the Competent Authorities that have the Agreement in effect. Unless otherwise agreed upon or specified by a Competent Authority in a notification to the Co-ordinating Body Secretariat, such an amendment is effective on the first day of the month following the expiration of a period of one month after the date of the last signature of such written agreement.

SECTION 6**Term of Agreement**

1. A Competent Authority must provide, at the time of signature of this Agreement or as soon as possible after its Jurisdiction has the necessary laws in place to implement the Model Mandatory Disclosure Rules, a notification to the Co-ordinating Body Secretariat:

a) confirming that its Jurisdiction has Mandatory Disclosure Rules in place and specifying the effective date for the reporting of Reportable Arrangements under its Mandatory Disclosure Rules;

b) specifying whether the Jurisdiction is to be included in the list of non-reciprocal Jurisdictions;

c) specifying the methods for transmission and encryption of the information;

d) specifying safeguards, if any, for the protection of personal data;

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

f) providing

(i) a list of the Jurisdictions of the Competent Authorities with respect to which it intends to have this Agreement in effect; or

(ii) a declaration by the Competent Authority that it intends to have this Agreement in effect with all other Competent Authorities that provide the required notifications under this paragraph 1.

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

4. ČLEN**Zaupnost in zaščita podatkov**

1. Za vse izmenjane informacije veljajo pravila zaupnosti in drugi zaščitni ukrepi, določeni v konvenciji, vključno z določbami, ki omejujejo uporabo izmenjanih informacij, ter – v obsegu, ki zagotavlja potrebno raven varstva osebnih podatkov – v skladu z zaščitnimi ukrepi, ki jih lahko določi pristojni organ pošiljatelj na podlagi svojega notranjega prava in so navedeni v uradnem obvestilu v skladu s pododstavkom 1(d) 6. člena.

2. Pristojni organ nemudoma obvesti sekretariat usklajevalnega organa o vsaki kršitvi zaupnosti ali neuspešni zaščiti ter vseh zaradi tega sprejetih sankcijah in ukrepih za odpravo kršitve. Sekretariat usklajevalnega organa obvesti vse pristojne organe, ki uporabljajo ta sporazum s prvim navedenim pristojnim organom.

5. ČLEN**Posvetovanja in spremembe**

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

2. Ta sporazum se lahko spremeni soglasno s pisnim dogovorom med vsemi pristojnimi organi, ki uporabljajo sporazum. Če ni dogovorjeno drugače ali ne navede drugače pristojni organ v uradnem obvestilu sekretariatu usklajevalnega organa, se te spremembe začnejo uporabljati prvi dan meseca po enem mesecu od dneva zadnjega podpisa takega pisnega dogovora.

6. ČLEN**Trajanje in prenehanje sporazuma**

1. Pristojni organ mora ob podpisu tega sporazuma ali čim prej po sprejetju ustrezne zakonodaje za izvajanje vzorčnih pravil o obveznem razkritju v svoji jurisdikciji sekretariatu usklajevalnega organa poslati uradno obvestilo:

a) s katerim potrjuje, da ima jurisdikcija vzpostavljena pravila o obveznem razkritju, in v katerem navede dan začetka uporabe za poročanje o aranžmajih, o katerih se poroča, v skladu s svojimi pravili o obveznem razkritju;

b) v katerem navede, ali je treba jurisdikcijo vpisati na seznam nevzajemnih jurisdikcij;

c) v katerem navede načine prenosa in šifriranja informacij;

d) v katerem navede morebitne zaščitne ukrepe za varstvo osebnih podatkov;

e) s katerim potrdi, da ima vzpostavljene ustrezne ukrepe za zagotovitev izpolnjevanja zahtevanih pravil glede zaupnosti in zaščite podatkov, in

f) ki vsebuje:

(i) seznam jurisdikcij pristojnih organov, za katere namerava uporabljati ta sporazum, ali

(ii) izjavo pristojnega organa, da namerava ta sporazum uporabljati za vse druge pristojne organe, ki predložijo ustrezno uradno obvestilo v skladu s tem prvim odstavkom.

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

2. This Agreement will come into effect between two Competent Authorities on the date on which the second of the two Competent Authorities has provided all notifications to the Co-ordinating Body Secretariat under paragraph 1, including listing the other Competent Authority's Jurisdiction pursuant to subparagraph 1(f).

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

4. The Co-ordinating Body Secretariat will publish on the OECD website the information provided by Competent Authorities pursuant to subparagraphs 1(a) and (b). The information provided pursuant to subparagraphs 1(c) through (f) will be made available to other signatories upon request in writing to the Co-ordinating Body Secretariat.

5. A Competent Authority may suspend the exchange of information under this Agreement by giving notice in writing to another Competent Authority that it has determined that there is or has been significant non-compliance by the second-mentioned Competent Authority with this Agreement. Such suspension will have immediate effect. For the purposes of this paragraph, significant non-compliance includes, but is not limited to, non-compliance with the confidentiality and data safeguard provisions of this Agreement and the Convention and/or a failure by the Competent Authority to provide timely or adequate information as required under this Agreement.

6. A Competent Authority may terminate its participation in this Agreement, or with respect to a particular Competent Authority, by giving notice of termination in writing to the Co-ordinating Body Secretariat. Such termination will become effective on the first day of the month following the expiration of a period of 12 months after the date of the notice of termination. In the event of termination, all information previously received under this Agreement will remain confidential and subject to the terms of the Convention.

SECTION 7

Co-ordinating Body Secretariat

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

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

2. Ta sporazum se med dvema pristojnima organoma začne uporabljati z dnem, ko drugi od pristojnih organov pošlje sekretariatu usklajevalnega organa vsa uradna obvestila iz prvega odstavka, vključno z navedbo jurisdikcije drugega pristojnega organa v skladu s pododstavkom 1(f).

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

4. Sekretariat usklajevalnega organa na spletni strani OECD objavi informacije, prejete od pristojnih organov v skladu s pododstavkoma 1(a) in 1(b). Informacije, zagotovljene v skladu s pododstavki 1(c) do 1(f) prvega pododstavka, se dajo na voljo drugim podpisnikom na pisno zahtevo, naslovljeno na sekretariat usklajevalnega organa.

5. Pristojni organ lahko začasno prekine izmenjavo informacij po tem sporazumu, tako da pisno obvesti drugi pristojni organ, da je pri njem ugotovil večje neizpolnjevanje obveznosti po tem sporazumu. Taka začasna prekinitiv ima takojšnji učinek. V tem odstavku večje neizpolnjevanje obveznosti vključuje neizpolnjevanje določb tega sporazuma in konvencije o zaupnosti in zaščiti podatkov iz tega sporazuma in konvencije, vendar ni omejeno na navedeno, in/ali neizpolnjevanje obveznosti pristojnega organa glede zagotavljanja pravočasnih ali ustreznih informacij, kakor določa ta sporazum.

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

7. ČLEN

Sekretariat usklajevalnega organa

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

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

3. člen

Za izvajanje sporazuma skrbi ministrstvo, pristojno za finance.

4. člen

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

Št. 00704-17/2025

Ljubljana, dne 13. februarja 2025

EVA 2024-1811-0064

Vlada Republike Slovenije
dr. Robert Golob
predsednik

VSEBINA

5. Uredba o ratifikaciji Večstranskega sporazuma med pristojnimi organi o avtomatični izmenjavi informacij v zvezi z aranžmaji za izogibanje enotnemu standardu poročanja (CRS) in nepreglednimi strukturami offshore 17

