

No. 53192*

**Canada
and
Slovenia**

Convention between the Government of Canada and the Government of the Republic of Slovenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Ljubljana, 15 September 2000

Entry into force: *13 August 2002, in accordance with article 29*

Authentic texts: *English, French and Slovene*

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**Canada
et
Slovénie**

Convention entre le Gouvernement du Canada et le Gouvernement de la République de Slovénie en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. Ljubljana, 15 septembre 2000

Entrée en vigueur : *13 août 2002, conformément à l'article 29*

Textes authentiques : *anglais, français et slovène*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION
BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF THE REPUBLIC OF SLOVENIA
FOR THE AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES
ON INCOME AND ON CAPITAL

THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF
THE REPUBLIC OF SLOVENIA;

DESIRING to conclude a Convention for the avoidance of double taxation
and the prevention of fiscal evasion with respect to taxes on income and on 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 Canada and on behalf of Slovenia or of its political subdivisions or local
authorities, irrespective of the manner in which they are levied.
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.
3. The existing taxes to which the Convention shall apply are:
 - (a) in the case of Canada:

the taxes imposed by the Government of Canada under the *Income Tax Act*, (hereinafter referred to as "Canadian tax");

- (b) in the case of the Republic of Slovenia:
 - (i) the tax on profits of legal persons;
 - (ii) the tax on income of individuals, including wages and salaries, income from agricultural activities, income from business and income from immovable and movable property;
- (hereinafter referred to as "Slovenian tax").

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

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires:
 - (a) the term "Canada" used in a geographical sense, means the territory of Canada, including:
 - (i) any area beyond the territorial sea of Canada which, in accordance with international law and the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
 - (ii) the sea and airspace above every area referred to in subparagraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
 - (b) the term "Slovenia" means the Republic of Slovenia and, when used in a geographical sense, the territory of the Republic of Slovenia, including the sea area, the seabed and subsoil adjacent to the territorial sea of the Republic of Slovenia, if the Republic of Slovenia may exercise its sovereign rights and jurisdiction in accordance with its domestic legislation and international law;
 - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Slovenia;
 - (d) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" means respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
 - (e) the term "person" includes an individual, a company and any other body of persons and, in the case of Canada, the term also includes a trust;

- (f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (g) the term "competent authority" means:
 - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative;
 - (ii) in the case of Slovenia, the Ministry of Finance of the Republic of Slovenia or its authorized representative;
- (h) the term "national" means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State;
- (i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of 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 at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State for the purposes of the taxes to which the Convention applies.

Article 4

RESIDENT

1. For the purposes of this Convention, the term "resident of a Contracting State" means:
- (a) any person who, under the laws of that State, is liable to tax therein by reason of the person's domicile, residence, place of management, place of incorporation or any other criterion of a similar nature;
 - (b) that State or a political subdivision or local authority thereof or any agency or instrumentality of any such State, subdivision or authority.
2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then the individual's status shall be determined as follows:
- (a) the individual shall be deemed to be a resident only of the State in which the individual has a permanent home available; if the individual has a permanent home available in both States, the individual shall be deemed to be a resident only of the State with which the individual's personal and economic relations are closer (centre of vital interests);

- (b) if the State in which the individual has his centre of vital interests cannot be determined, or if there is not a permanent home available to the individual in either State, the individual shall be deemed to be a resident only of the State in which the individual has an habitual abode;
 - (c) if the individual has an habitual abode in both States or in neither of them, the individual shall be deemed to be a resident only of the State of which the individual is a national;
 - (d) if the individual is a national of both 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 company is a resident of both Contracting States, it shall be deemed to be a resident only of the State of which it is a national.
4. Where by reason of the provisions of paragraph 1 a person other than an individual or a company is a resident of both Contracting States, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question and to determine the mode of application of the Convention to such person.

Article 5

PERMANENT ESTABLISHMENT

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" includes especially:
- (a) a place of management;
 - (b) a branch;
 - (c) an office;
 - (d) a factory;
 - (e) a workshop; and
 - (f) a mine, an oil or gas well, a quarry or any other place relating to the exploration for or the exploitation of natural resources.
3. The term "permanent establishment" shall likewise encompass:
- (a) a building site, a construction, assembly or installation project or supervisory activities in connection therewith, but only where such site, project or activities continue for a period of more than twelve months;