

**No. 55782\***

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**Japan  
and  
Slovenia**

**Convention between Japan and the Republic of Slovenia for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance (with protocol). Tokyo, 30 September 2016**

**Entry into force:** *23 August 2017, in accordance with article 29*

**Authentic text:** *English*

**Registration with the Secretariat of the United Nations:** *Japan, 4 April 2019*

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**Japon  
et  
Slovénie**

**Convention entre le Japon et la République de Slovénie portant sur l'élimination de la double imposition en matière d'impôts sur le revenu et sur la prévention de l'évasion et la fraude fiscales (avec protocole). Tokyo, 30 septembre 2016**

**Entrée en vigueur :** *23 août 2017, conformément à l'article 29*

**Texte authentique :** *anglais*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

CONVENTION BETWEEN  
JAPAN AND THE REPUBLIC OF SLOVENIA  
FOR THE ELIMINATION OF DOUBLE TAXATION  
WITH RESPECT TO TAXES ON INCOME  
AND THE PREVENTION OF TAX EVASION AND AVOIDANCE

CONVENTION BETWEEN  
JAPAN AND THE REPUBLIC OF SLOVENIA  
FOR THE ELIMINATION OF DOUBLE TAXATION  
WITH RESPECT TO TAXES ON INCOME  
AND THE PREVENTION OF TAX EVASION AND AVOIDANCE

Japan and the Republic of Slovenia,

Desiring to further develop their economic  
relationship and to enhance their co-operation in tax  
matters,

Intending to conclude a Convention for the elimination  
of double taxation with respect to taxes on income without  
creating opportunities for non-taxation or reduced taxation  
through tax evasion or avoidance (including through treaty-  
shopping arrangements aimed at obtaining reliefs provided  
in this Convention for the indirect benefit of residents of  
third States),

Have agreed as follows:

ARTICLE 1  
PERSONS COVERED

1. This Convention shall apply to persons who are  
residents of one or both of the Contracting States.
2. For the purposes of this Convention, income derived by  
or through an entity or arrangement that is treated as  
wholly or partly fiscally transparent under the tax law of  
either Contracting State shall be considered to be income  
of a resident of a Contracting State but only to the extent  
that the income is treated, for purposes of taxation by  
that Contracting State, as the income of a resident of that  
Contracting State. In no case shall the provisions of this  
paragraph be construed so as to restrict in any way a  
Contracting State's right to tax the residents of that  
Contracting State.

ARTICLE 2  
TAXES COVERED

1. This Convention shall apply to taxes on income imposed  
on behalf of a Contracting State 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 all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of any property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

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

(a) in Slovenia:

- (i) the tax on income of legal persons; and
- (ii) the tax on income of individuals  
(hereinafter referred to as "Slovenian tax");

(b) in Japan:

- (i) the income tax;
- (ii) the corporation tax;
- (iii) the special income tax for reconstruction;
- (iv) the local corporation tax; and
- (v) the local inhabitant taxes  
(hereinafter referred to as "Japanese tax").

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

#### ARTICLE 3 GENERAL DEFINITIONS

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

- (a) the term "Slovenia" means the Republic of Slovenia and, when used in a geographical sense, means the territory of Slovenia as well as those maritime areas over which Slovenia may exercise sovereign or jurisdictional rights in accordance with its internal legislation and international law;

- (b) the term "Japan", when used in a geographical sense, means all the territory of Japan, including its territorial sea, in which the laws relating to Japanese tax are in force, and all the area beyond its territorial sea, including the seabed and subsoil thereof, over which Japan has sovereign rights in accordance with international law and in which the laws relating to Japanese tax are in force;
- (c) the terms "a Contracting State" and "the other Contracting State" mean Japan or Slovenia, as the context requires;
- (d) the term "person" includes an individual, a company and any other body of persons;
- (e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (f) the term "enterprise" applies to the carrying on of any business;
- (g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean 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;
- (h) 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;
- (i) the term "competent authority" means:
  - (i) in Slovenia, the Ministry of Finance or its authorised representative; and
  - (ii) in Japan, the Minister of Finance or his authorised representative;
- (j) the term "national", in relation to a Contracting State, means:
  - (i) any individual possessing the nationality of that Contracting State; and