

**No. 49180**

---

**Belarus  
and  
Slovenia**

**Convention between the Republic of Belarus and 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 (with protocol). Minsk, 6 October 2010**

**Entry into force:** *31 May 2011 by notification, in accordance with article 28*

**Authentic texts:** *English, Russian and Slovene*

**Registration with the Secretariat of the United Nations:** *Belarus, 22 December 2011*

---

**Bélarus  
et  
Slovénie**

**Convention entre la République du Bélarus et la République de Slovénie tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec protocole). Minsk, 6 octobre 2010**

**Entrée en vigueur :** *31 mai 2011 par notification, conformément à l'article 28*

**Textes authentiques :** *anglais, russe et slovène*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Bélarus, 22 décembre 2011*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**CONVENTION  
BETWEEN  
THE REPUBLIC OF BELARUS  
AND  
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 Republic of Belarus and 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**

**PERSONS COVERED**

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 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 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, 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 the Convention shall apply are in particular:

a) in Belarus:

- (i) the tax on income;
- (ii) the tax on profits;
- (iii) the income tax on individuals;
- (iv) the tax on immovable property

(hereinafter referred to as "Belarusian tax");

b) in Slovenia:

- (i) the tax on income of legal persons;
- (ii) the tax on income of individuals;
- (iii) the tax on property

(hereinafter referred to as "Slovenian tax").

4. The 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.