Government Notice No. 194 of 2002

THE INCOME TAX ACT

Regulations made by the Minister under section 76 of the Income Tax Act

1. These regulations may be cited as the Double Taxation Agreement (Republic of Croatia) Regulations 2002.

2. In these regulations –

"Agreement" means the agreement entered into with the Government of the Republic of Croatia in pursuance of section 76 of the Income Tax Act and set out in the Schedule of these regulations.

3. The Agreement shall come into operation on the date specified in Article 28 thereof.

Made by the Minister on 28th October 2002.

SCHEDULE

(regulations 2)

The Government of the Republic of Mauritius and the Government of the Republic of Croatia,

Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,

Have agreed as follows :

ARTICLE 1

PERSONAL SCOPE

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2

TAXES COVERED

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or its 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.

3. The existing taxes to which this Agreement shall apply are in particular :

   (a) in Mauritius, the income tax;
   (hereinafter referred to as "Mauritius tax");

   (b) in Croatia :

   (i) the profit tax;

   (ii) the income tax;

   (iii) the local income tax;

   (hereinafter referred to as "Croatian tax").

4. This Agreement shall also apply to any other taxes of a substantially similar character which are imposed by either Contracting State after the date of signature of this Agreement in addition to, or in place of, the existing taxes.

5. The competent authorities of the Contracting States shall notify each other of changes which have been made in their respective taxation laws.

ARTICLE 3

GENERAL DEFINITIONS

1. In this Agreement, unless the context otherwise requires :

   (a) the term "Mauritius" means the Republic of Mauritius and includes :

   (i) all the territories and islands which, in accordance with the laws of Mauritius, constitute the State of Mauritius;

   (ii) the territorial sea of Mauritius; and

   (iii) any area outside the territorial sea of Mauritius which in accordance with international law has been or may hereafter be designated under the laws of Mauritius, as an area, including the Continental Shelf, within which the rights of Mauritius with respect to the sea, the sea-bed and sub-soil and their natural resources may be exercised;

   (b) the term "Croatia" means the territory of the Republic of Croatia as well as those maritime areas adjacent to the outer limit of territorial sea, including sea-bed and sub-soil thereof, over which the Republic of Croatia in accordance with international law (and the laws of the Republic of Croatia) exercises its sovereign rights and jurisdiction;

(c) the terms "a Contracting State" and "the other Contracting State" mean Mauritius or Croatia, as the context requires;

(d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

(e) the term "competent authority" means :

(i) in Mauritius, the Minister of Finance or his authorised representative; and

(ii) in Croatia, the Minister of Finance or his authorised representative;

(f) 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;

(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;

(h) the term "national" means any individual having the citizenship of a Contracting State and any legal person, partnership (société) or association deriving its status as such from the laws in force in a Contracting State;

(i) the term "person" includes an individual, a company, a trust and any other body of persons which is treated as an entity for tax purposes; and

(j) the term "tax" means Mauritius tax or Croatian tax, as the context requires

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

ARTICLE 4

RESIDENT

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature and also includes that State and any local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.

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 in accordance with the following rules :

   (a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him. If he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);

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

(c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;

(d) if he 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 person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of effective management is situated.

ARTICLE 5

PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, 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" shall include :

(a) a place of management;

(b) a branch;

(c) an office;

(d) a factory;

(e) a workshop;

(f) a warehouse, in relation to a person providing storage facilities for others;

(g) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources; and

(h) an installation or structure used for the exploration of natural resources.

3. The term "permanent establishment" likewise encompasses a building site or construction, installation or assembly project, or supervisory activities in connection therewith only if the site, project or activity lasts more than 12 months.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not 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; and

   (f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person – other than an agent of an independent status to whom paragraph 6 applies – is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

7. 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 derived by a resident of a Contracting State from immovable property, including income from agriculture or forestry, is taxable 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. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources. Ships, boats and aircraft shall not be regarded as immovable property.

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

4. The provisions of paragraphs 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.

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 determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere.

4. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary. The method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

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. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

ARTICLE 8

SHIPPING AND AIR TRANSPORT

1. Profits of an enterprise from the operation or rental of ships or aircraft in international traffic and the rental of containers and related equipment which is incidental to 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.

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

3. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

ARTICLE 9

ASSOCIATED ENTERPRISES

1. 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 persons 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.

2. Where a Contracting State includes in the profits of an enterprise of that State- and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting States shall if necessary consult each other.

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 shall, if the recipient is the beneficial owner of the dividends, be taxable only in that other State.

2. 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 Contracting State of which the company making the distribution is a resident.

3. The provisions of paragraph 1 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such a case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. 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 dividends paid by the company except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

ARTICLE 11

INTEREST

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State shall, if the recipient is the beneficial owner of the interest, be taxable only in that other State.

2. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures.

Penalty charges for late payment shall not be regarded as interest for the purpose of this Article. The term "interest" shall not include any item which is treated as a dividend under the provisions of Article 10 of this Agreement.

3. The provisions of paragraph 1 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such a case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

5. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, 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 beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such a case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 12

ROYALTIES

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall, if the recipient is the beneficial owner of the royalties, be taxable only in that other State.

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 and films, tapes or discs for radio or television broadcasting), any patent, trade mark, design or model, computer programme, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

3. The provisions of paragraph 1 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such a case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base with which the right or property in respect of which the royalties are paid is effectively

connected, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

5. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties paid, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such a case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 13

CAPITAL GAINS

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

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. 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 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 activities of an independent character shall be taxable only in that State unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other State but only so much of it as is attributable to that fixed base.

2. 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 Articles 16, 18, 19 and 20, 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, 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 any 12-month period commencing or ending in the fiscal year concerned; and

(*b*) the remuneration is paid by, or on behalf of an employer 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 the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

ARTICLE 16

DIRECTORS' FEES

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

ARTICLE 17

ENTERTAINERS AND SPORTSMEN

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer

such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman 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 sportsman are exercised.

3. Notwithstanding the provisions of paragraphs 1 and 2, income derived from activities, referred to in paragraph 1, performed under a cultural agreement or arrangement between the Contracting States shall be exempt from tax in the Contracting State in which the activities are exercised if the visit to that State is wholly or substantially supported by funds of either Contracting State, a local authority or public institution thereof.

ARTICLE 18

PENSIONS

1. Subject to the provisions of paragraph 2 of Article 19, pensions and other similar payments arising in a Contracting State and paid in consideration of past employment to a resident of the other Contracting State, shall be taxable only in that other State.

2. Notwithstanding the provisions of paragraph 1, pensions paid and other payments made under a public scheme which is part of the social security system of a Contracting State or a local authority thereof shall be taxable only in that State.

ARTICLE 19

GOVERNMENT SERVICE

1. *(a)* Salaries, wages, and other similar remuneration, other than a pension, paid by a Contracting State or a local authority or statutory body thereof to an individual in respect of services rendered to that State or authority or body shall be taxable only in that State.

   (b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual 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 rendering the services.

2. *(a)* Any pension paid by, or out of funds created by, a Contracting State or a local authority or statutory body thereof to an individual in respect of services rendered to that State or authority or body shall be taxable only in that State.

   (b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.

3. The provisions of Articles 15, 16, 17 and 18 shall apply to salaries, wages and other similar remuneration, and to pensions, in respect of services rendered in connection with a business carried on by a Contracting State or a local authority or statutory body thereof.

ARTICLE 20

PROFESSORS AND TEACHERS

1. Notwithstanding the provisions of Article 15, a professor or teacher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching or carrying out research at a university, college, school or other educational institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching or research, be exempt from tax in the first-mentioned State, provided that such remuneration is derived by him from outside that State.

2. The provisions of this Article shall not apply to income from research if such research is undertaken not in the public interest but wholly or mainly for the private benefit of a specific person or persons.

ARTICLE 21

STUDENTS AND BUSINESS APPRENTICES

A student or business apprentice who is present in a Contracting State solely for the purpose of his education or training and who is, or immediately before being so present was, a resident of the other Contracting State, shall be exempt from tax in the first-mentioned State on payments received from outside that first-mentioned State for the purposes of his maintenance, education or training.

ARTICLE 22

OTHER INCOME

1. Subject to the provisions of paragraph 2 of this Article, items of income of a resident of a Contracting State, wherever arising,

not dealt with in the foregoing Articles of this Agreement shall be taxable only in that State.

2. The provisions of paragraph 1 shall not apply to income if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and a right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such a case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

ARTICLE 23

ELIMINATION OF DOUBLE TAXATION

Double taxation shall be eliminated as follows:

1. In the case of Mauritius:

   (a) Where a resident of Mauritius derives income from Croatia the amount of tax on that income payable in Croatia in accordance with the provisions of this Agreement may be credited against the Mauritius tax imposed on that resident.

   (b) Where a company which is a resident of Croatia pays a dividend to a resident of Mauritius who controls, directly or indirectly, at least 5% of the capital of the company paying the dividend, the credit shall take into account (in addition to any Croatian tax for which credit may be allowed under the provisions of subparagraph (a) of this paragraph) the Croatian tax payable by the first-mentioned company in respect of the profits out of which such dividend is paid.

Provided that any credit allowed under subparagraphs (a) and (b) shall not exceed the Mauritius tax (as computed before allowing any such credit), which is appropriate to the profits or income derived from sources within Croatia.

2. In the case of Croatia, where a resident of Croatia derives income which, in accordance with the provisions of this Agreement, may be taxed in Mauritius, Croatia shall allow as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in Mauritius. Such deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in Mauritius.

3. For the purposes of allowance as a credit, the tax payable in Mauritius or Croatia, as the context requires, shall be deemed to include the tax which is otherwise payable in either of the two Contracting States but has been reduced or waived by either State in order to promote its economic development.

ARTICLE 24

NON-DISCRIMINATION

1. The nationals of a Contracting State 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 in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.

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

3. Except where the provisions of paragraph 1 of Article 9, paragraph 5 of Article 11, or paragraph 5 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 conditions as if they had been paid 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 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. Nothing in this Article shall 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.

6. In this Article the term "taxation" means taxes which are the subject of this Agreement.

ARTICLE 25

MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of this Agreement.

2. 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 which is not in accordance with the Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

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 this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in this Agreement.

4. The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs.

ARTICLE 26

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Agreement or of the domestic laws of the Contracting States concerning taxes covered by this Agreement in so far as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Article 1. Any information so exchanged shall be treated as secret in the same manner as information obtained under the domestic law of that State and shall be disclosed only to persons or authorities (including courts or administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State the obligation:

   (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

   (b) to supply information which is 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 trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

ARTICLE 27

MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS

Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

ARTICLE 28

ENTRY INTO FORCE

1. Each of the Contracting Parties shall notify through diplomatic channels to the other the completion of the procedures required by its domestic law for the entering into force of this Agreement. The Agreement shall enter into force 30 days after the receipt of the later of the notifications.

2. The provisions of this Agreement shall apply:

   (a) in Mauritius, on income derived in any income year beginning on or after the first day of July next following the date upon which this Agreement enters into force; and

   (b) in Croatia, on income derived in any taxable year beginning on or after the first day of January next following the year in which this Agreement enters into force.

ARTICLE 29

TERMINATION

1. This Agreement shall remain in force indefinitely but either of the Contracting States may terminate the Agreement through diplomatic channels, by giving to the other Contracting State written notice of termination not later than 30 June of any calendar year starting five years after the year in which the Agreement entered into force.

2. In such event the Agreement shall cease to have effect:

(*a*) in Mauritius, on income derived in any income year beginning on or after the first day of July next following the calendar year in which such notice is given; and

(*b*) in Croatia, on income derived in any taxable year beginning on or after the first day of January next following the calendar year in which such notice is given.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

DONE at Port Louis on 6th September 2002 in two originals, in the English and Croatian languages, both texts being equally authentic.

Hon. Paul R. Bérenger
Deputy Prime Minister and
Minister of Finance

For the Government of the Republic of Mauritius

Hon. Dr. Mato Crkvenac D.Sc
Minister of Finance

For the Government of the Republic of Croatia

PROTOCOL

At the signing of the Agreement between the Government of the Republic of Mauritius and the Government of the Republic of Croatia for the Avoidance of Double Taxation with respect to taxes on income, both sides have agreed upon the following provision which shall form an integral part of the Agreement:

> In connection with paragraph 3 of Article 23, it is understood that where an item of income is either taxed at a reduced rate of tax or is exempt from tax, the credit to be allowed in respect of that income shall be calculated by reference to the normal tax rate at which the income would otherwise have been taxed.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

DONE at Port Louis on 6th September 2002 in two originals, in the English and Croatian languages, both texts being equally authentic.

Hon. Paul R. Bérenger Deputy Prime Minister and Minister of Finance	Hon. Dr. Mato Crkvenac D.Sc Minister of Finance
For the Government of the Republic of Mauritius	*For the Government of the Republic of Croatia*

UGOVOR

IZMEDU

VLADE REPUBLIKE MAURICIJUS

I

VLADE REPUBLIKE HRVATSKE

O IZBJEGAVANJU DVOSTRUKOG OPOREZIVANJA

POREZIMA NA DOHODAK

VLADA REPUBLIKE MAURICIJUS

i

VLADA REPUBLIKE HRVATSKE

ZELECI sklopiti Ugovor o izbjegavanju dvostrukog oporezivanja porezima na dohodak, utvrdile su kako slijedi u nastavku:

Clanak 1.

OSOBE NA KOJE SE PRIMJENJUJE UGOVOR

Ovaj Ugovor primjenjuje se na osobe koje su rezidenti jedne ili obiju drzava ugovornica.

Clanak 2.

POREZI NA KOJE SE PRIMJENJUJE UGOVOR

1. Ovaj Ugovor se primjenjuje na poreze na dohodak koje je uvela jedna od drzava ugovornica ili njezino tijelo lokalne uprave i samouprave, neovisno o nacinu na koji se ubiru.

2. Porezima na dohodak smatraju se svi porezi uvedeni na ukupni dohodak ili na dijelove dohotka.

3. Porezi na koje se primjenjuje ovaj Ugovor posebno su:

   a) u Mauricijusu: porez na dohodak;
   (u daljnjem tekstu "mauricijski porez");

   b) u Hrvatskoj:

   (i) porez na dobit;

   (ii) porez na dohodak;

   (iii) prirez na porez na dohodak;
   (u daljnjem tekstu "hrvatski porez").

4. Ovaj Ugovor primijenit ce se i na ostale poreze bitno slicne prirode koje uvede bilo koja drzava ugovornica nakon dana potpisivanja ovog Ugovora uz navedene poreze ili umjesto njih.

5.

6. Nadlezna tijela drzava ugovornica priopcavat ce jedna drugima promjene u svojim poreznim propisima.

Clanak 3.

OPCE DEFINICIJE

1. Za potrebe ovog Ugovora, ako iz sadrzaja ne proizlazi drugacije:

a) izraz "Mauricijus" oznacava Republiku Mauricijus te ukljucuje:

(i) sva podrucja i otoke koji, u skladu sa zakonima Mauricijusa, tvore Drzavu Mauricijus;

(ii) teritorijalno more Mauricijusa;

(iii) svako podrucje izvan teritorijalnog mora Mauricijusa koje je u skladu s medunarodnim pravom odredeno ili kasnije moze biti odredeno prema zakonima Mauricijusa, kao podrucje, ukljucujuci epikontinentski pojas, u okviru kojeg Mauricijus moze vršiti prava u odnosu na more, morsko dno, podmorje i prirodna bogatstva;

b) izraz "Hrvatska" znaci drzavno podrucje Republike Hrvatske, kao i podrucja mora koja se nastavljaju na vanjsku granicu teritorijalnog mora, ukljucujuci morsko dno i podzemlje, na kojima Republika Hrvatska u skladu s medunarodnim pravom (i zakonima Republike Hrvatske) vrši suverena prava i jurisdikciju;

c) izraz "drzava ugovornica" i "druga drzava ugovornica" oznacavaju Mauricijus ili Hrvatsku, ovisno o sadrzaju;

d) izraz "društvo" oznacava svaku pravnu osobu ili drugi organizacijski oblik koji se u svrhe oporezivanja smatra pravnom osobom;

e) izraz "nadlezno tijelo" oznacava:

(i) u Mauricijusu, ministra financija ili njegovog ovlaštenog predstavnika;

(ii) u Hrvatskoj, ministra financija ili njegovog ovlaštenog predstavnika;

f) izrazi "društvo drzave ugovornice" i "društvo druge drzave ugovornice" oznacavaju trgovacko društvo kojim upravlja rezident drzave ugovornice i trgovacko društvo kojim upravlja rezident druge drzave ugovornice;

g) izraz "medunarodni promet" oznacava svaki prijevoz brodom ili zrakoplovom koji obavlja društvo sa sjedištem stvarne uprave u drzavi ugovornici, osim ako se promet brodom ili zrakoplovom obavlja samo izmedu mjesta u drugoj drzavi ugovornici;

h) izraz "drzavljanin" oznacava sve fizicke osobe koje imaju drzavljanstvo jedne od drzava ugovornica i svaku pravnu osobu, partnerstvo (société) ili udruzenje koji svoj status izvode iz zakona koji su na snazi u jednoj od drzava ugovornica;

i) izraz "osoba" ukljucuje fizicku osobu, društvo, trust i svaku drugu skupinu osoba koja se u svrhe oporezivanja smatra tijelom; i

j) izraz "porez" oznacava mauricijski porez ili hrvatski porez, ovisno o sadrzaju.

2. U svrhu primjene ovog Ugovora u bilo kojem trenutku od strane drzava ugovornica, svaki izraz koji nije njime definiran, osim ako sadrzaj ne zahtjeva drugacije, imat ce znacenje koje ima prema propisima te drzave za potrebe poreza na koje se ovaj Ugovor primjenjuje, pri cemu znacenje prema primjenjivim poreznim propisima te drzave ugovornice ima prednost u odnosu na znacenje koje taj izraz ima prema drugim propisima te drzave.

Clanak 4.

REZIDENT

1. U ovom Ugovoru izraz "rezident drzave ugovornice" oznacava svaku osobu koja prema zakonima te drzave u njoj podlijeze oporezivanju na temelju svoga prebivališta, boravišta, mjesta uprave ili nekog drugog obiljezja slicne prirode, i takoder ukljucuje tu drzavu i sva njezina tijela lokalne uprave i samouprave. Ovaj izraz, medutim, ne ukljucuje osobu koja u toj drzavi podlijeze oporezivanju samo dohotka iz izvora u toj drzavi.

2. Ako je prema odredbama stavka 1. fizicka osoba rezident obiju drzava ugovornica, onda se njezin status odreduje na slijedeci nacin:

   a) smatrat ce se rezidentom one drzave u kojoj ima prebivalište. Ako ima prebivalište u objema drzavama, smatrat ce se rezidentom samo one drzave s kojom ima uze osobne i gospodarske veze (središte zivotnih interesa);

   b) ako se ne moze odrediti u kojoj drzavi ima središte zivotnih interesa ili ako u ni u jednoj drzavi nema prebivalište, smatrat ce se rezidentom samo one drzave ugovornice u kojoj ima uobicajeno boravište;

   c) ako ima uobicajeno boravište u objema drzavama ili ga nema ni u jednoj od njih, smatrat ce se rezidentom samo one drzave ciji je drzavljanin;

   d) ako je osoba drzavljanin obiju drzava ili nije drzavljanin niti jedne od njih, nadlezna tijela drzava ugovornica riješit ce pitanje medusobnim dogovorom.

3. Kad je, u skladu s odredbama stavka 1., osoba koja nije fizicka, rezident obiju drzava ugovornica, tada ce se smatrati rezidentom samo one drzave ugovornice u kojoj se nalazi njezino mjesto stvarne uprave.

Clanak 5.

STALNA POSLOVNA JEDINICA

1. Za svrhe ovog Ugovora izraz "stalna poslovna jedinica" oznacava stalno mjesto poslovanja preko kojega se poslovanje društva obavlja u cijelosti ili djelomicno.

2. Izraz "stalna poslovna jedinica" ukljucivat ce:

   a) mjesto uprave;

   b) podruznicu;

   c) ured;

   d) tvornicu;

   e) radionicu;

   f) skladište, vezano uz osobu koja za obavlja skladišne poslove;

   g) rudnik, naftni ili plinski izvor, kamenolom ili bilo koje drugo mjesto iskorištavanja prirodnih bogatstava; i

   h) instalaciju ili strukturu korištenu za iskorištavanje prirodnih resursa.

3. Izraz "stalna poslovna jedinica" takoder obuhvaca gradilište ili gradevinski, montazni ili savjetodavni projekt ili djelatnosti nadgledanja s tim u svezi samo ako gradilište, projekt ili aktivnosti traju dulje od 12 mjeseci.

4. Neovisno o prethodnim odredbama ovog clanka, nece se smatrati da izraz "stalna poslovna jedinica" ukljucuje:

   a) korištenje objekata iskljucivo za uskladištenje, izlaganje ili isporuku dobara ili robe koji pripadaju društvu;

   b) odrzavanje zaliha dobara ili robe koje pripadaju društvu iskljucivo u svrhu uskladištenja, izlaganja ili isporuke;

   c) odrzavanje zaliha dobara ili robe koje pripadaju društvu iskljucivo u svrhu prerade koju obavlja drugo društvo;

d) odrzavanje stalnog mjesta poslovanja iskljucivo u svrhu kupnje dobara ili robe ili za prikupljanje podataka za društvo;

e) odrzavanje stalnog mjesta poslovanja iskljucivo u svrhu oglašavanja, prikupljanja podataka, znanstvenog istrazivanja ili u svrhu obavljanja drugih slicnih pripremnih ili pomocnih djelatnosti za društvo; i

f) odrzavanje stalnog mjesta poslovanja iskljucivo zbog kombinacije djelatnosti spomenutih u tockama od (a) do (e), pod uvjetom da cjelokupna djelatnost stalnog mjesta poslovanja, koja je posljedica te djelatnosti, ima pripremno ili pomocno znacenje.

5. Neovisno o odredbama stavaka 1. i 2., kad osoba - koja nije zastupnik sa samostalnim statusom, na kojeg se odnosi stavak 6. - djeluje u ime društva te ima ovlaštenje da u jednoj drzavi ugovornici zakljucuje ugovore u ime tog društva i to tamo uobicajeno cini, smatra se da to društvo ima stalnu poslovnu jedinicu u toj drzavi ugovornici u svezi sa svim djelatnostima koje ta osoba podùzima za društvo, osim ako su njezine djelatnosti ogranicene na djelatnosti navedene u stavku 4. koje, ako bi se obavljale preko stalnog mjesta poslovanja, ne bi to stalno mjesto poslovanja cinile stalnom poslovnom jedinicom prema odredbama navedenog stavka.

6. Ne smatra se da društvo ima stalnu poslovnu jedinicu u drzavi ugovornici samo zato što svoje poslovanje u toj drzavi obavlja preko posrednika, generalnog komisijskog zastupnika ili drugog predstavnika sa samostalnim statusom ako te osobe rade u okviru svoje redovite poslovne djelatnosti.

7. Cinjenica da društvo koje je rezident drzave ugovornice kontrolira ili je u vecinskom vlasništvu društva koje je rezident druge drzave ugovornice ili koje obavlja svoju djelatnost u toj drugoj drzavi (preko stalne poslovne jedinice ili na drugi nacin) sama po sebi ne znaci da je ijedno od njih stalna poslovna jedinica drugog društva.

Clanak 6.

DOHODAK OD NEKRETNINA

1. Dohodak koji rezident drzave ugovornice ostvari od nekretnina, ukljucujući dohodak od poljoprivrede ili šumarstva, oporeziv je u drzavi ugovornici u kojoj je takva imovina smještena.

2. Izraz "nekretnina" ima znacenje koje ima prema propisima drzave ugovornice u kojoj se predmetna imovina nalazi. U taj su izraz u svakom slucaju ukljuceni i pripatci nekretnine, stoka i oprema koje se koriste u poljoprivredi i šumarstvu, stvarna prava na koje se primjenjuju odredbe opcih propisa o zemljišnom vlasništvu, pravo plodouzivanja nekretnine i prava na isplate u promjenjivom ili utvrdenom iznosu kao naknade za iskorištavanje ili pravo na iskorištavanje rudnih nalazišta, izvora i drugih prirodnih bogatstava. Pomorski i rijecni brodovi te zrakoplovi ne smatraju se nekretninama.

3. Odredbe stavka 1. primjenjuju se na dohodak koji se ostvaruje od izravnog iskorištavanja, davanja u zakup ili najam te na svaki drugi nacin korištenja nekretnine.

4. Odredbe stavaka 1. i 3. primjenjuju se i na dohodak od nekretnina društva i na dohodak od nekretnina koje se koriste za obavljanje samostalne djelatnosti.

Clanak 7.

DOBIT OD POSLOVANJA

1. Dobit društva drzave ugovornice oporezuje se samo u toj drzavi, osim ako društvo posluje u drugoj drzavi ugovornici putem stalne poslovne jedinice koja se nalazi u toj drugoj drzavi. Ako društvo posluje na taj nacin, dobit društva moze se oporezivati u toj drugoj drzavi ugovornici, ali samo za onaj iznos dobiti koji bude ostvaren djelatnošcu te stalne poslovne jedinice.

2. U skladu s odredbama stavka 3. ovoga clanka, kad društvo drzave ugovornice posluje u drugoj drzavi ugovornici putem stalne poslovne jedinice koja se u njoj nalazi, u svakoj se drzavi ugovornici smatra da stalna poslovna jedinica svojom djelatnošcu ostvaruje dobit koju bi mogla ostvariti kad bi bila zasebno i nezavisno društvo koje se bavi istim ili slicnim poslovanjem pod istim ili slicnim uvjetima te kad bi poslovala potpuno samostalno s društvom cija je stalna poslovna jedinica.

3. Pri utvrdivanju dobiti stalne poslovne jedinice kao odbici se priznaju rashodi nastali za potrebe stalne poslovne jedinice, ukljucujuci izvršne i opce administrativne rashode, bilo da su nastali u drzavi u kojoj se nalazi stalna poslovna jedinica ili drugdje.

4. Ako je u drzavi ugovornici uobicajeno utvrdivati dobit stalne poslovne jedinice, na temelju raspodjele ukupne dobiti društva na njene razlicite dijelove, stavak 2. nikako ne sprjecava tu drzavu ugovornicu da takvom uobicajenom raspodjelom odredi oporezivu dobit. Prihvaceni nacin raspodjele mora biti takav da rezultat bude u skladu s nacelima sadrzanim u ovom clanku.

5. Ne smatra se da stalna poslovna jedinica ostvaruje dobit samo zbog toga što kupuje dobra ili robu za društvo.

6. Za potrebe prethodnih stavaka, dobit stalne poslovne jedinice utvrduje se na isti nacin svake godine, osim ako ne postoji opravdan i dostatan razlog da se postupi drukcije.

7. Ako dobit ukljucuje dijelove dohotka koji su posebno uredeni u drugim clancima ovog Ugovora, odredbe ovog clanka ne utjecu na odredbe tih clanaka.

Clanak 8.

POMORSKI I ZRACNI PROMET

1. Dobit društva od korištenja ili iznajmljivanja brodova ili zrakoplova u medunarodnom prometu i iznajmljivanje kontejnera i s tim povezane opreme koja proizlazi iz korištenja brodova ili zrakoplova u medunarodnom prometu bit ce oporeziva samo u drzavi ugovornici u kojoj je mjesto stvarne uprave društva.

2. Ako je mjesto stvarne uprave društva koje se bavi pomorskim prometom na samom brodu, smatrat ce se da se nalazi u drzavi ugovornici u kojoj se nalazi maticna luka broda ili, ako nema maticne luke, u drzavi ugovornici ciji je rezident korisnik broda.

3. Odredbe stavka 1. primjenjuju se i na dobit od sudjelovanja u zajednickom poslovanju ili u medunarodnoj poslovnoj agenciji.

Clanak 9.

POVEZANA DRUŠTVA

1. Ako:

   a) društvo drzave ugovornice sudjeluje izravno ili neizravno u upravi, nadzoru ili kapitalu društva druge drzave ugovornice, ili

   b) iste osobe sudjeluju izravno ili neizravno u upravi, nadzoru ili kapitalu društva drzave ugovornice i društva druge drzave ugovornice,

   i ako su u oba slucaja izmedu ta dva društva u njihovim trgovackim i financijskim odnosima utvrdeni uvjeti razliciti od onih koji bi postojali izmedu samostalnih društava, dobit koju bi ostvarilo jedno društvo kad takvi uvjeti ne bi postojali, ali zato što postoje nije ostvarena, moze se ukljuciti u dobit tog društva i u skladu s time oporezivati.

2. Ako drzava ugovornica u dobit društva te drzave ukljuci - i sukladno tome oporezuje - dobit za koju je društvo druge drzave ugovornice vec oporezivano u toj drugoj drzavi, a takva dobit je ona koju bi prvo društvo ostvarilo da su uvjeti dogovoreni izmedu ta dva društva jednaki onima koje bi medusobno dogovorila samostalna društva, tada ce druga drzava na odgovarajuci nacin prilagoditi iznos poreza koji je ista utvrdila na tu dobit. Pri takvoj prilagodbi trebaju se uzeti u obzir odredbe ovog Ugovora, a prema potrebi, nadlezna tijela drzava ugovornica medusobno ce se savjetovati.

Clanak 10.

DIVIDENDE

1. Dividende koje društvo rezident drzave ugovornice isplacuje rezidentu druge drzave ugovornice bit ce, ako je primatelj dividendi njihov stvarni korisnik, oporezive samo u toj drugoj drzavi.

2. Izraz "dividende" upotrebljen u ovom clanku oznacava dohodak od dionica ili drugih prava koja nisu potrazivanje duga, sudjelovanje u dobiti, kao i dohodak od drugih prava u društvu koji podlijeze istom nacinu oporezivanja kao dohodak od dionica odnosno udjela, sukladno poreznim propisima drzave ugovornice ciji je rezident društvo koje vrši raspodjelu.

3. Odredbe stavka 1. ovog clanka ne primjenjuju se ako stvarni korisnik dividendi koji je rezident drzave ugovornice, posluje u drugoj drzavi ugovornici ciji je rezident društvo koje isplacuje dividende, preko stalne poslovne jedinice koja se nalazi u toj drzavi ili u toj drugoj drzavi obavlja samostalnu djelatnost iz stalnog sjedišta, a pravo temeljem kojeg se dividende isplacuju je stvarno povezano s tom stalnom poslovnom jedinicom ili stalnim sjedištem. U tom se slucaju, prema potrebi, primjenjuju odredbe clanka 7. ili clanka 14.

4. Ako društvo koje je rezident drzave ugovornice ostvaruje dobit ili dohodak iz druge drzave ugovornice, ta druga drzava ne moze utvrditi nikakav porez na dividende koje isplacuje to društvo, osim ako su te dividende isplacene rezidentu te druge drzave ili ako je posjed dionica temeljem kojih se dividende isplacuju stvarno povezan sa stalnom poslovnom jedinicom ili sa stalnim sjedištem u toj drugoj drzavi, niti moze oporezivati neraspodjeljenu dobit društva, pa cak ni onda ako se isplacene dividende ili neraspodjeljena dobit u cijelosti ili djelomicno sastoje od dobiti ili dohotka nastalog u toj drugoj drzavi.

Clanak 11.

KAMATE

1. Kamate nastale u drzavi ugovornici i isplacene rezidentu druge drzave ugovornice bit ce, ako je primatelj kamata njihov stvarni korisnik, oporezive samo u toj drugoj drzavi.

2. Izraz "kamate" za potrebe ovog clanka oznacava prihod od potrazivanja svake vrste, bez obzira jesu li ta potrazivanja osigurana zalogom ili ne, i bez obzira nose li ili ne pravo sudjelovanja u dobiti duznika, a posebno prihod od vladinih vrijednosnica ili prihod od obveznica ili zaduznica, ukljucujuci premije i nagrade u svezi s tim vrijednosnicama, obveznicama i zaduznicama. Zatezne kamate zbog kašnjenja pri isplati ne smatraju se kamatama u smislu ovog clanka. Izraz "kamate" nece ukljucivati kamate koje se smatraju dividendom prema odredbama clanka 10. ovog Ugovora.

3. Odredbe stavka 1. nece se primjenjivati ako stvarni korisnik kamata koji je rezident drzave ugovornice posluje u drugoj drzavi ugovornici u kojoj su te kamate nastale putem stalne poslovne jedinice koja se u njoj nalazi, ili u toj drugoj drzavi obavlja samostalnu djelatnost iz stalnog sjedišta u njoj, a potrazivanje na

koje se kamata placa je stvarno povezano s tom stalnom poslovnom jedinicom ili stalnim sjedištem. U tom se slucaju. prema potrebi, primjenjuju odredbe clanka 7. ili clanka 14.

4. Smatrat ce se da kamate nastaju u drzavi ugovornici kad je isplatitelj rezident te drzave. Medutim, ako isplatitelj kamata, bez obzira je li rezident jedne od drzava ugovornica ili nije, u jednoj od drzava ugovornica ima stalnu poslovnu jedinicu ili stalno sjedište u vezi s kojima je nastalo dugovanje na koje se kamate placaju, a takve kamate snosi stalna poslovna jedinica ili stalno sjedište, tada se smatra da kamate nastaju u drzavi u kojoj se nalazi stalna poslovna jedinica ili stalno sjedište.

5. Ako je, zbog posebnog odnosa izmedu isplatitelja i stvarnog korisnika kamata, ili izmedu njih i neke druge osobe, iznos kamata, uzimajuci u obzir potrazivanja na koja se kamate placaju, veci od iznosa koji bi bio ugovoren izmedu isplatitelja i stvarnog korisnika kamata da nema takvog odnosa, odredbe ovog clanka primjenjuju se samo na zadnje spomenuti iznos. U takvom se slucaju višak placenog iznosa oporezuje u skladu sa zakonima svake drzave ugovornice, uzimajuci u obzir druge odredbe ovog Ugovora.

Clanak 12.

AUTORSKE NAKNADE

1. Autorske naknade nastale u drzavi ugovornici i isplacene rezidentu druge drzave ugovornice, bit ce oporezive samo u toj drugoj drzavi.

2. Izraz "autorske naknade" u ovom clanku oznacava sva placanja primljena kao naknade za korištenje, ili za pravo korištenja bilo kojeg autorskog prava na knjizevno, umjetnicko ili znanstveno djelo (ukljucujuci i kinematografske filmove, vrpce ili diskove za radijsko ili televizijsko emitiranje) kao i svakog patenta,

zaštitnog znaka, nacrta ili modela, racunalnog programa, plana, tajne formule ili postupka, te za informacije o industrijskom, komercijalnom ili znanstvenom iskustvu.

3. Odredbe stavka 1. ne primjenjuju se ako stvarni korisnik autorske naknade, koji je rezident drzave ugovornice, posluje u drugoj drzavi ugovornici u kojoj nastaju autorske naknade putem stalne poslovne jedinice koja se u njoj nalazi ili u toj drugoj drzavi obavlja samostalnu djelatnost iz stalnog sjedišta koje se u njoj nalazi, a prava ili imovina temeljem kojih su isplacene autorske naknade stvarno su povezani s takvom stalnom poslovnom jedinicom ili stalnim sjedištem. U tom se slucaju, prema potrebi, primjenjuju odredbe clanka 7. ili clanka 14.

4. Smatrat ce se da autorske naknade nastaju u drzavi ugovornici, kad je isplatitelj rezident te drzave. Medutim, ako osoba koja isplacuje autorske naknade, bilo da je rezident drzave ugovornice ili nije, u drzavi ugovornici ima stalnu poslovnu jedinicu ili stalno sjedište s kojima je povezano pravo ili vlasništvo u svezi s kojima je nastala obveza isplate autorske naknade, a takve autorske naknade snosi stalna poslovna jedinica ili stalno sjedište, tada se smatra da takve autorske naknade nastaju u drzavi u kojoj se nalazi poslovna jedinica ili stalno sjedište.

5. Ako je zbog posebnog odnosa izmedu isplatitelja i stvarnog korisnika autorske naknade ili izmedu njih i neke druge osobe, iznos autorskih naknada, uzimajuci u obzir korištenje, pravo ili podatke za koje su one placene, veci od iznosa koji bi bio ugovoren izmedu isplatitelja i stvarnog korisnika autorske naknade da nema takva odnosa, odredbe ovog clanka primjenjuju se samo na potonji iznos. U takvom je slucaju višak placenog iznosa oporeziv prema propisima svake drzave ugovornice, uzimajuci u obzir druge odredbe ovog Ugovora.

Clanak 13.

DOBIT OD OTUĐENJA IMOVINE

1. Dobit koju rezident drzave ugovornice ostvari od otudenja nekretnina navedenih u clanku 6. koje se nalaze u drugoj drzavi ugovornici, moze se oporezivati u toj drugoj drzavi ugovornici.

2. Dobit od otudenja pokretne imovine koja je dio poslovne imovine stalne poslovne jedinice koju društvo drzave ugovornice ima u drugoj drzavi ugovornici, ili pokretne imovine koja pripada stalnom sjedištu rezidenta drzave ugovornice u drugoj drzavi ugovornici u svrhe obavljanja samostalne djelatnosti, ukljucujuci dobit od otudenja takve stalne poslovne jedinice (same ili zajedno s cijelim društvom) ili takvog stalnog sjedišta, moze se oporezivati u toj drugoj drzavi.

3. Dobit od otudenja brodova ili zrakoplova koji se koriste u medunarodnom prometu ili pokretne imovine takvih brodova ili zrakoplova bit ce oporeziva samo u drzavi ugovornici u kojoj se nalazi sjedište stvarne uprave tog društva.

4. Dobit od otudenja bilo koje imovine izuzev one navedene u stavcima 1., 2. i 3., oporezuje se samo u drzavi ugovornici u kojoj je otuditelj rezident.

Clanak 14.

SAMOSTALNA DJELATNOST

1. Dohodak koji ostvari rezident drzave ugovornice od profesionalnih djelatnosti ili drugih samostalnih djelatnosti oporezuje se samo u toj drzavi, osim ako u drugoj drzavi ugovornici ima stalno sjedište koje mu redovito stoji na raspolaganju za obavljanje njegovih djelatnosti. Ako ima takvo stalno sjedište, dohodak se moze oporezivati u drugoj drzavi ugovornici, ali samo onaj dio dohotka koji se moze pripisati tom stalnom sjedištu.

2. Izraz "profesionalne djelatnosti" ukljucuje posebno samostalne znanstvene, knjizevne, umjetnicke, obrazovne ili nastavne djelatnosti, te samostalne djelatnosti lijecnika, pravnika, inzenjera, arhitekata, zubara i knjigovoda.

Clanak 15.

NESAMOSTALNI RAD

1. Ako drugacije nije propisano odredbama clanaka 16., 18., 19. i 20., place i slicna primanja koje rezident drzave ugovornice ostvari nesamostalnim radom oporezuju se samo u toj drzavi, osim ako je rijec o nesamostalnom radu u drugoj drzavi ugovornici. Ako se radi o takvom nesamostalnom radu, primanja koja se od toga ostvaruju mogu se oporezivati u toj drugoj drzavi ugovornici.

2. Neovisno o odredbama stavka 1., primanja koja rezident drzave ugovornice ostvaruje od nesamostalnog rada u drugoj drzavi ugovornici oporezivat ce se samo u prvospomenutoj drzavi ako:

   a) primatelj boravi u drugoj drzavi u razdoblju ili razdobljima koja ne traju ukupno duze od 183 dana u dvanaestmjesecnom razdoblju koje pocinje ili završava u predmetnoj fiskalnoj godini; i

   b) primanja isplacuje poslodavac koji nije rezident druge drzave ili se ona isplacuju u njegovo ime; i

   c) primanje ne tereti stalnu poslovnu jedinicu ili stalno sjedište koje poslodavac ima u toj drugoj drzavi.

3. Neovisno o prethodnim odredbama ovoga clanka, primanja ostvarena od nesamostalnog rada na brodu ili zrakoplovu korištenim u medunarodnom prometu mogu se oporezivati u drzavi ugovornici u kojoj se nalazi mjesto stvarne uprave društva.

Clanak 16.

NAKNADE CLANOVA UPRAVE

Naknade clanova uprave i druga slicna placanja koja ostvari rezident drzave ugovornice u svojstvu clana uprave društva koje je rezident druge drzave ugovornice mogu se oporezivati u toj drugoj drzavi.

Clanak 17.

IZVOĐACI I ŠPORTAŠI

1. Neovisno o odredbama clanaka 14. i 15., dohodak koji od svoje samostalne djelatnosti u drugoj drzavi ugovornici ostvari rezident drzave ugovornice kao izvodac, primjerice kao kazališni, filmski, radijski ili televizijski umjetnik ili glazbenik, te kao športaš, moze se oporezivati u toj drugoj drzavi ugovornici.

2. Ako dohodak od samostalne djelatnosti u svojstvu izvodaca ili športaša ne pripada izvodacu ili športašu, vec nekoj drugoj osobi, taj se dohodak neovisno o odredbama clanaka 7., 14. i 15. moze oporezivati u drzavi ugovornici u kojoj izvodac ili športaš obavlja svoju djelatnost.

3. Neovisno o odredbama stavaka 1. i 2., dohodak ostvaren od djelatnosti na koju se odnosi stavak 1., cije je obavljanje predvideno ugovorom o kulturi ili sporazumom dviju drzava ugovornica, bit ce izuzet od oporezivanja u drzavi ugovornici u kojoj se djelatnosti obavljaju, ako je posjet toj drzavi u potpunosti ili djelomicno financiran iz sredstava bilo koje drzave ugovornice, njenog tijela lokalne uprave i samouprave ili javne ustanove.

Clanak 18.

MIROVINE

1. Ako nije drugacije propisano odredbama clanka 19. stavak 2., mirovine i druga slicna primanja koja nastaju u drzavi ugovornici

a isplacene su rezidentu druge drzave ugovornice s obzirom na njegovo prijašnje zaposlenje, bit ce oporezive samo u toj drugoj drzavi.

2. Neovisno o odredbama stavka 1., mirovine i druga naknade isplacene u okviru drzavnog programa, koji je dio sustava socijalnog osiguranja drzave ugovornice ili njezinih tijela lokalne uprave i samouprave, bit ce oporezive samo u toj drzavi.

Clanak 19.

DRZAVNA SLUZBA

1. *a)* Place, nadnice i druga slicna primanja, osim mirovina, koje drzava ugovornica, njeno tijelo lokalne uprave i samouprave ili zakonsko tijelo isplati fizickoj osobi za rad u drzavnoj sluzbi za tu drzavu ugovornicu, njezino tijelo lokalne uprave i samouprave ili zakonsko tijelo bit ce oporezive samo u toj drzavi ugovornici.

   b) Medutim, te place i druga slicna primanja oporezuju se samo u drugoj drzavi ugovornici ako se ta sluzba obavlja u toj drzavi i ako je fizicka osoba rezident te drzave koji:

   (i) je drzavljanin te drzave; ili

   (ii) nije postao rezidentom te drzave samo radi obavljanja te sluzbe.

2. *a)* Sve mirovine koje fizickoj osobi placa drzava ugovornica, njeno tijelo lokalne uprave samouprave ili zakonsko tijelo, ili se isplacuju iz njihovih sredstava, za usluge obavljene za tu drzavu ugovornicu, njezino tijelo lokalne uprave i samouprave ili zakonsko tijelo bit ce oporezive samo u toj drzavi ugovornici.

   b) Medutim, te mirovine oporezuju se samo u drugoj drzavi ugovornici ako je fizicka osoba rezident i drzavljanin te druge drzave ugovornice.

3. Odredbe clanaka 15., 16., 17. i 18. primjenjuju se na place i slicna primanja, te na mirovine koje se odnose na sluzbu u svezi s djelatnošcu drzave ugovornice, njezinog tijela lokalne uprave i samouprave ili zakonskog tijela.

Clanak 20.

PROFESORI I NASTAVNICI

1. Neovisno o odredbama clanka 15., profesor ili nastavnik koji privremeno posjeti jednu od drzava ugovornica, u vremenskom razdoblju koje ne prelazi dvije godine, s namjerom da poducava ili provodi istrazivanje na sveucilištu, visokoj školi, školi ili drugoj obrazovnoj ustanovi u toj drzavi i koji jest, ili je neposredno prije takvog posjeta bio, rezident druge drzave ugovornice, bit ce izuzet od placanja poreza u prvonavedenoj drzavi na naknade za takvo poducavanje ili istrazivanje, pod uvjetom da su takva placanja izvršena iz izvora izvan te drzave.

2. Odredbe ovog clanka nece se primijeniti na dohodak od istrazivanja ako se takvo istrazivanje ne provodi u drzavnom interesu, nego u cijelosti ili djelomicno zbog osobne koristi odredene osobe ili osoba.

Clanak 21.

STUDENTI I VJEZBENICI

Student ili vjezbenik koji je prisutan u prvospomenutoj drzavi ugovornici samo sa svrhom svojeg obrazovanja ili obucavanja i koji jest ili je neposredno prije posjeta drzavi ugovornici bio rezident druge drzave ugovornice, bit ce izuzet od placanja poreza u prvospomenutoj drzavi na placanja izvršena iz izvora izvan te drzave, sa svrhom njegova uzdrzavanja, obrazovanja ili obucavanja.

Clanak 22.

OSTALI DOHODAK

1. U skladu s odredbama stavka 2. ovoga clanka, dijelovi dohotka rezidenta drzave ugovornice, bez obzira gdje su nastali, a koji nisu navedeni u prethodnim clancima ovog Ugovora, oporezuju se samo u toj drzavi.

2. Odredbe stavka 1. ne primjenjuju se na dohodak, ako primatelj tog dohotka, koji je rezident drzave ugovornice, posluje u drugoj drzavi ugovornici putem stalne poslovne jedinice koja se u njoj nalazi ili u toj drugoj drzavi obavlja samostalnu djelatnost iz stalnog sjedišta koje se u njoj nalazi, a pravo ili imovina na temelju kojih se dohodak isplacuje stvarno su povezani s takvom stalnom poslovnom jedinicom ili stalnim sjedištem. U tom ce se slucaju, prema potrebi, primjenjivati odredbe clanka 7. ili clanka 14.

Clanak 23.

IZBJEGAVANJE DVOSTRUKOG OPOREZIVANJA

Dvostruko oporezivanje izbjegavat ce se na slijedeci nacin:

1. U slucaju Mauricijusa:

   a) Ako rezident Mauricijusa ostvaruje dohodak u Hrvatskoj, iznos poreza na taj dohodak placen u Hrvatskoj u skladu s odredbama ovog Ugovora, uracunat ce se u mauricijski porez na dohodak tog rezidenta.

   b) Ako društvo koje je rezident Hrvatske isplacuje dividendu rezidentu Mauricijusa koji posjeduje, izravno ili neizravno, najmanje 5% kapitala društva koje isplacuje dividendu, pri uracunavanju ce se uzeti u obzir (uz bilo koji hrvatski porez koji se moze uracunati prema tocki a) ovoga stavka) hrvatski porez koji prvospomenuto društvo placa za dobit iz koje je takva dividenda isplacena.

Preduvjet je da iznos uracunat prema tockama a) i b) ne bude veci od mauricijskog poreza (izracunatog prije takvog uracunavanja), koji odgovara dohotku ili dobiti ostvarenom iz izvora u Hrvatskoj.

2. U slucaju Hrvatske, ako rezident Hrvatske ostvaruje dohodak koji, u skladu s odredbama ovoga Ugovora, moze biti oporezivan u Mauricijusu, Hrvatska ce kao odbitak od poreza na dohodak tog rezidenta odobriti iznos jednak porezu na dohodak placenom u Mauricijusu. Takav odbitak, medutim, nece biti veci od onog dijela poreza na dohodak, koji je utvrden prije odbitka, a koji se moze pripisati dohotku koji je oporeziv u Mauricijusu.

3. Za potrebe uracunavanja, smatrat ce se da porez naplativ u Mauricijusu ili Hrvatskoj, ovisno o sadrzaju, ukljucuje porez koji se inace placa u svakoj od drzava ugovornica ali je umanjen ili ga se jedna od drzava odrekla s ciljem promicanja svog ekonomskog razvitka.

Clanak 24.

JEDNAKO POSTUPANJE

1. Drzavljani drzave ugovornice u drugoj drzavi ugovornici nece biti podvrgnuti nikakvom oporezivanju ili s tim povezanim zahtjevima, koji bi se razlikovali ili bi predstavljali veci teret od oporezivanja i s njim povezanim zahtjevima kojima podlijezu ili mogu podlijegati drzavljani te druge drzave u istim okolnostima, osobito vezano uz prebivalište. Neovisno o odredbama clanka 1., ova odredba se primjenjuje i na osobe koje nisu rezidenti jedne ili obiju drzava ugovornica.

2. Stalna poslovna jedinica koju društvo drzave ugovornice ima u drugoj drzavi ugovornici ne smije biti u toj drugoj drzavi oporezivana pod manje povoljnim uvjetima od onih koji vrijedê za društva te druge drzave koja obavljaju iste djelatnosti.

3. Osim kad se primjenjuju odredbe clanka 9. stavak 1., clanka 11. stavak 5., clanka 12. stavak 5., kamate, autorske naknade i druge naknade koje društvo drzave ugovornice isplacuje rezidentu druge drzave ugovornice odbijat ce se, u svrhu utvrdivanja oporezive dobiti tog društva, pod istim uvjetima kao da su isplacene rezidentu prvospomenute drzave.

4. Društva drzave ugovornice cija je imovina u cijelosti ili djelomicno u vlasništvu ili pod izravnom ili neizravnom kontrolom jednog ili više rezidenata druge drzave ugovornice ne podlijezu u prvospomenutoj drzavi nikakvom oporezivanju ili s tim povezanim zahtjevima koji bi se razlikovali ili bi predstavljali veci teret od oporezivanja i s njim povezanim zahtjevima kojima podlijezu ili mogu podlijegati druga slicna društva prvospomenute drzave.

5. Niti jedna odredba ovog clanka ne moze se tumaciti tako da obvezuje drzavu ugovornicu da rezidentima druge drzave ugovornice, zbog gradanskog statusa ili obiteljskih obveza, pri oporezivanju odobrava osobne odbitke, olakšice i snizenja koje odobrava vlastitim rezidentima.

6. U ovom clanku izraz "oporezivanje" oznacava poreze koji su predmet ovog Ugovora.

Clanak 25.

POSTUPAK ZAJEDNICKOG DOGOVARANJA

1. Ako osoba smatra da postupci jedne ili obiju drzava ugovornica imaju ili ce imati za njega kao posljedicu oporezivanje koje nije u skladu s odredbama ovog Ugovora, ona moze, neovisno o pravnom lijeku predvidenom u unutrašnjem zakonodavstvu tih drzava, iznijeti svoj slucaj pred nadlezno tijelo drzave ugovornice ciji je rezident ili, ako je njezin slucaj obuhvacen clankom 24. stavak 1., pred tijelo drzave ugovornice ciji je drzavljanin. Postupak se mora pokrenuti u roku od tri godine od prve obavijesti o postupku koji je doveo do oporezivanja koje nije u skladu s odredbama ovog Ugovora.

2. Ako nadlezno tijelo smatra da je prigovor opravdan i ako ga samostalno ne bude moglo riješiti na zadovoljavajuci nacin, nastojat ce to uciniti u dogovoru s nadleznim tijelom druge drzave ugovornice, radi izbjegavanja oporezivanja koje nije u skladu s ovim Ugovorom. Postignuti dogovor provest ce se bez obzira na rokove predvidene unutrašnjim zakonodavstvom drzava ugovornica.

3. Nadlezna tijela drzava ugovornica nastojat ce zajednickim dogovorom riješiti sve teškoce ili nejasnoce koje se pojave pri tumacenju ili primjeni ovog Ugovora. Ta se tijela mogu dogovarati i o izbjegavanju dvostrukog oporezivanja u slucajevima koji nisu predvideni ovim Ugovorom.

4. Nadlezna tijela drzava ugovornica mogu izravno medusobno izmjenjivati mišljenja, kao i putem povjerenstva sastavljenog od predstavnika nadleznih tijela drzava ugovornica, u svrhu postizanja dogovora u smislu prethodnih stavaka.

Clanak 26.

RAZMJENA OBAVIJESTI

1. Nadlezna tijela drzava ugovornica razmjenjuju obavijesti potrebne za provedbu odredaba ovog Ugovora ili odredaba unutrašnjih propisa drzava ugovornica, koji se odnose na poreze obuhvacene ovim Ugovorom ako je oporezivanje, prema tim propisima, u suprotnosti s ovim Ugovorom. Razmjena obavijesti nije ogranicena clankom 1. Svaka obavijest razmijenjena na navedeni nacin smatrat ce se tajnom kao i podaci dobiveni prema unutarnjim propisima te drzave te se mogu priopciti samo osobama ili tijelima (ukljucujuci sudove i upravna tijela) koja se bave obracunom i naplatom poreza obuhvacenih ovim Ugovorom, odnosno postupcima ovrhe, kaznenog progona ili odlucivanja po pravnim lijekovima koji se odnose na te poreze. Spomenute osobe ili tijela koristit ce se tim obavijestima samo u navedene svrhe. Takve obavijesti one mogu otkrivati u javnom sudskom postupku ili sudskoj odluci.

2. Odredbe stavka 1. ne mogu se ni u kojem slucaju tumaciti tako da drzavi ugovornici namecu obvezu da:

   a) poduzima upravne mjere suprotne propisima i upravnoj praksi te ili druge drzave ugovornice;

   b) daje obavijesti koje se ne mogu dobiti u skladu s propisima ili uobicajenim upravnim postupkom te ili druge drzave ugovornice;

   c) daje obavijesti cije bi otkrivanje povrijedilo obvezu cuvanja trgovacke, poslovne, industrijske, komercijalne ili profesionalne tajne ili trgovackih postupaka, cije bi otkrivanje bilo suprotno javnom poretku.

Clanak 27.

CLANOVI DIPLOMATSKIH MISIJA I KONZULATA

Odredbe ovog Ugovora ne utjecu na porezne povlastice clanova diplomatskih misija ili konzulata predvidene opcim pravilima medunarodnog prava ili odredbama posebnih ugovora.

Clanak 28

STUPANJE NA SNAGU

1. Svaka ce drzava ugovornica diplomatskim putem izvijestiti drugu o završetku postupaka koje zahtijeva njen unutrašnji zakon za stupanje na snagu ovog Ugovora. Ovaj ce Ugovor stupiti na snagu 30 dana nakon primitka posljednje obavijesti.

2. Odredbe ovog Ugovora primijenit ce se:

   a) u Mauricijusu, na dohodak ostvaren u bilo kojoj poreznoj godini koja zapocinje nakon prvog dana srpnja koji slijedi iza datuma stupanja na snagu ovog Ugovora;

   b) u Hrvatskoj, na dohodak ostvaren u bilo kojoj poreznoj godini koja zapocinje na ili nakon prvog dana sijecnja godine koja slijedi iza godine u kojoj ovaj Ugovor stupa na snagu.

Clanak 29

RASKID UGOVORA

1. Ovaj Ugovor ostat ce na snazi neograniceno, ali svaka od drzava ugovornica moze raskinuti Ugovor diplomatskim putem dajuci drugoj drzavi ugovornici pisanu obavijest o otkazu najkasnije 30. lipnja u bilo kojoj kalendarskoj godini nakon isteka razdoblja od pet godina od dana stupanja na snagu.

2. U takvom slucaju Ugovor ce se prestati primjenjivati:

   a) u Mauricijusu, na dohodak ostvaren u bilo kojoj obracunskoj godini koja zapocinje nakon prvog dana srpnja koji slijedi iza kalendarske godine u kojoj je dana takva obavijest;

   b) u Hrvatskoj, na dohodak ostvaren u bilo kojoj poreznoj godini koja zapocinje na ili nakon prvog dana sijecnja godine koja slijedi iza godine u kojoj je dana takva obavijest.

U ZNAK PRIHVACANJA preuzetih obveza, opunomoceni zastupnici obiju drzava ugovornica potpisuju ovaj Ugovor.

SASTAVLJENO u Port Louis dana 6th September 2002 u dva izvornika, na engleskom i hrvatskom jeziku, pri cemu su oba teksta jednako vjerodostojna.

Hon. Paul R. Bérenger
Deputy Prime Minister and
Minister of Finance
ZA VLADU REPUBLIKE MAURICIJUS

Hon. Dr. Mato Crkvenac D.Sc
Minister of Finance
ZA VLADU REPUBLIKE HRVATSKE

PROTOKOL

Potpisujuci Ugovor izmedu Vlade Republike Mauricijus i Vlade Republike Hrvatske o izbjegavanju dvostrukog oporezivanja porezima na dohodak, obje strane su se suglasile oko slijedece odredbe koja ce tvoriti sastavni dio Ugovora:

> U svezi sa clankom 23. stavak 3., podrazumijeva se da ce, kod oporezivanja pojedinog dijela dohotka nizom stopom poreza ili njegovog izuzeca od poreza, uracunati iznos odobren za taj dohodak biti izracunat prema uobicajenoj poreznoj stopi prema kojoj bi dohodak inace bio oporezivan.

U ZNAK PRIHVACANJA preuzetih obveza, opunomoceni zastupnici obiju drzava ugovornica potpisuju ovaj Ugovor.

SASTAVLJENO u Port Louis dana 6th September 2002 u dva izvornika, na engleskom i hrvatskom jeziku, pri cemu su oba teksta jednako vjerodostojna.

Hon. Paul R. Bérenger Deputy Prime Minister and Minister of Finance	Hon. Dr. Mato Crkvenac D.Sc Minister of Finance
ZA VLADU REPUBLIKE MAURICIJUS	*ZA VLADU REPUBLIKE HRVATSKE*

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