

avstriis respublikasa

da

saqarTvelos Soris

**2005 wlis 11 aprils q.venaSi xelmoweril Semosavlebsa da kapitalze ormagi dabegvris Tavidan
acilebis Sesaxeb SeTanxmebaSi cvlilebebis Setanis**

oqmi da damatebiTi oqmi

avstriis respublikas da saqarTvelos, surT ra gaaformon oqmi da 2005 wlis 11 aprils q.venaSi xelmoweril Semosavlebsa da kapitalze ormagi dabegvris Tavidan acilebis Sesaxeb SeTanxmebaSi cvlilebebis Setanis damatebiTi oqmi (SemdegSi “SeTanxmebad” wodebuli),

SeTanxmdnen Semdegze:

muxli 1

SeTanxmehis me-10 muxli Camoyalibdes Semdegi redaqqiT:

“muxli 10

dividendebi

1. xelSemkvreli saxelmwifos rezidenti kompaniis mier meore xelSemkvreli saxelmwifos rezidentisaTvis gadaxdili dividendebi SeiZleba daibegros am meore saxelmwifoSi.
2. a) amasTan, aseTi dividendebi agreTve SeiZleba daibegros im xelSemkvrel saxelmwifoSi, romlis rezidentsac warmoadgens dividendebis gadamxdeli kompania, am saxelmwifos Sidasaxelmwifoebriivi kanonmdeblobis Sesabamisad, magram Tu dividendebis beneficiuri mflobeli warmoadgens meore xelSemkvreli saxelmwifos rezidents, maSin aseTi saxiT dakisrebuli gadasaxadi ar unda aRematebodes dividendebis mTliani raodenobis 10 procents.

b) Tu beneficiur mflobels warmoadgens kompania (amxanagobis garda), romelic pirdapir flobs dividendebis gadamxdeli kompaniis kapitalis aranakleb 10%, am SemTxvevaSi dividendebi daibegreba mxolod im xelSemkvrel saxelmwifoSi, romlis rezidentsac warmoadgens dividendebis beneficiuri mflobeli.

es punqti ar gavrceldeba kompaniis im mogebis dabegvraze, saidanac gadaixdeba dividendebi.

3. am muxlSi gamoyenebisas, termini “dividendebi” niSnavs Semosavals aqciebidan, “jouissance”-is aqciebidan an “jouissance”-is uflebebidan, samTo saqmianobasTan dakavSirebuli aqciebidan, damfuZnebelTa aqciebidan an sxva uflebebidan, Tu isini ar warmoadgenen mogebaSi monawile savale moTxovnebs, aseve Semosavals sxva korporaciuli uflebebidan, romelic eqvemdebareba iseTive sagadasaxado regulirebas, rogorsac aqciebidan miRebuli Semosavali, im xelSemkvrel saxelmwifoSi moqmedi kanonmdeblobis Sesabamisad, romlis rezidentsac warmoadgens mogebis gamanawilebeli kompania.
4. am muxlis pirveli da me-2 punqtis debulebebi ar gamoiyeneba, Tu dividendebis beneficiur mflobels warmoadgens meore xelSemkvreli saxelmwifos rezidenti da axorcielebs saqmianobas meore xelSemkvrel saxelmwifoSi, romlis rezidentia dividendebis gadamxdeli kompania, iq arsebuli mudmivi dawesebulebis meSveobiT da floba, romlis safuZvelzec dividendebis gadaxda uSualod ukavSirdeba aseT mudmiv dawesebulebas. am SemTxvevaSi gamoiyeneba me-7 muxlis debulebebi.
5. rodesac xelSemkvreli saxelmwifos rezidenti kompania meore xelSemkvrel saxelmwifoSi iRebs Semosavals an mogebas, am meore saxelmwifos ar SeuZlia kompanias daakisros gadasaxadi gadaxdil dividendebze, garda im SemTxvevisa, rodesac aseTi dividendebis gadaxda xdeba am meore saxelmwifos rezidentisTvis an rodesac flobis safuZvelze gadaxdili dividendebi uSualod

ukavSirdeba am meore saxelmwifoSi arsebul mudmiv dawesebulebas. meore saxelmwifos aseve ar SeuZlia dabegros kompaniis gaunawilebeli mogeba im SemTxvevaSic ki, Tu gadaxdili dividendebi an gaunawilebeli mogeba mTlianad an nawilobrivi Sedgeba am meore saxelmwifoSi warmoSobili mogebidan an Semosavlidan.”

muxli 2

SeTanxmebis 26-e muxli Camoyalibdes Semdegi redaqqiT:

“muxli 26 informaciis gacvla

1. xelSemkvrel saxelmwifoTa kompetenturma organoebma unda gacvalon iseTi informacia, romelic savaraudod saWiro iqneba am SeTanxmebis debulebaTa Sesaruleblad an Sidasaxelmwifoebriვი kanonmdeblobis administrirebis an gatarebis mizniT xelSemkvreli saxelmwifoebis, an maTi administraciuli erTeulebis an adgilobrivi TviTmmarTvelobis organoebis mier dawesebul nebismieri saxisa da aRwerilobis gadasaxadebTan mimarTebaSi, romlebiT dabegvra ar ewinaaRmdegeba am SeTanxmebas. informaciis gacvla ar aris SezRuduli pirveli da me-2 muxlebiT.
2. xelSemkvreli saxelmwifos mier am muxlis pirveli punqtis Sesabamisad miRebuli nebismieri informacia iTvleba saidumlod, iseve, rogorc am saxelmwifos Sidasaxelmwifoebriვი kanonmdeblobis farglebSi miRebuli informacia da maTze wvdoma SeuZliaT mxolod im pirebs an organoebis (sasamarTloebisa da administraciuli organoebis CaTvliT), romelTa kompetencias warmoadgens im gadasaxadebis Sefaseba an Segroveba, iZulebiTi wesiT amoReba an sasamarTlo warmoeba an im gadasaxadebTan dakavSirebuli sarCelebis ganxilva, romlebsac exeba am muxlis pirveli punqti an zemoaRniSnulis zedamxedveloba. es pirebi an organoebi am informacias gamoiyeneben mxolod amgvარი miznebisTvis. maT SeuZliaT am informaciis gamoyeneba sasamarTlos Ria sxdomaze an samarTlebrivi gadawyvetilebebis miRebis dros. aseT SemTxvevebSic ki, pirovnebasTan dakavSirebuli informaciis konfidencialuroba SesaZloa dairRves mxolod imdenad, ramdenadac es aucilebelia sxva piri kanonieri interesebis an sazogadoebrivi interesebis dasacavad. miuxedavad amisa, xelSemkvreli saxelmwifos mier miRebuli informaciis gamoyeneba SesaZlebelia sxva miznebisTvisac, rodesac amgvარი informaciis am miznebisTvis gamoyeneba SesaZlebelia xelSemkvreli saxelmwifoebis Sidasaxelmwifoebriვი kanonmdeblobisa da informaciis mimwodebeli saxelmwifos kompetenturi organos nebarTvis safuZvelze.
3. am muxlis pirveli da me-2 punqtების debulebebi arc erT SemTxvevaSi ar unda iqnes gagebuli ise, TiTqos xelSemkvrel saxelmwifos ekisreba valdebuleba:
 - a) gaataros administraciuli RonisZiebebi, romlebic ewinaaRmdegeba erT-erT xelSemkvrel saxelmwifoSi moqmed kanonmdeblobas an administraciul praqtikas;

- b) miawodos informacia, romlis mopoveba ar aris nebadarTuli erT an meore xelSemkvrel saxelmwifoSi moqmedi kanonmdeblobiT an Cveulebrivi administraciuli praqtikiT;
- c) miawodos informacia, romelmac SesaZloa gaamJRavnos nebismieri savaWro, samewarneo, samrewvelo, komerciuli an profesiuli saidumloeba an savaWro procesi, an iseTi informacia, romlis gamJRavnebac ewinaaRmdegeba saxelmwifo politikis usafrTxoebas (sazogadoebriv wesrigs) an saxelmwifos mier miniWebul ZiriTad uflebebs, kerZod informaciis dacvis sferoSi.
4. Tu erTi xelSemkvreli saxelmwifo informacias moiTxovs am muxlis debulebaTa Sesabamisad, meore xelSemkvrel saxelmwifom unda uzrunvelyos Sesabamisi RonisZiebaTa gatareba moTxovnilo informaciis mosapoveblad, miuxedavad imisa, esaWiroeba Tu ara amgvare informacia meore xelSemkvrel saxelmwifos Tavisi sagadasaxado miznebisatvis. wina winadadebaSi aRniSnuli valdebuleba eqvemdebareba me-3 punqtiT gansazRvrul SezRudvebs, magram es SezRudvebi arc erT SemTxvevaSi ar unda iqnes gagebuli ise, TiTqos xelSemkvrel saxelmwifos eniWeba ufleba ganaxados uari informaciis miwodebaze mxolod im mizeziT, rom amgvare informacia mas ar esaWiroeba Sidasaxelmwifoebriვი interesebisatvis.
5. me-3 punqtis debulebebi arc erT SemTxvevaSi ar unda iqnes gagebuli ise, TiTqos xelSemkvrel saxelmwifos eniWeba ufleba uari ganaxados informaciis miwodebaze mxolod im mizeziT, rom informacia bankis, sxva finansuri institutis, ndobiT aRWurvili piris, agentis an mindobili mesakuTres gankargulebaSia an ukavSirdeba piris sakuTrebis uflebis interesebs.”

muxli 3

xelSemkvreli saxelmwifoebi diplomatiuri arxebis meSveobiT erTmaneTs acnobeben am oqmis ZalaSi Sesvlisatvis gansazRvruli Sidasaxelmwifoebriვი procedurebis dasrulebis Sesaxeb. es oqmi ZalaSi Sedis ukanaskneli werilobiTi Setyobinebis miRebis dRidan mesame Tvis pirvel dRes. am oqmis debulebebi imoqmedeben im sagadasaxado periodis ganmavlobaSi, romelic iwyeba am oqmis ZalaSi Sesvlis wlis momdevno kalendaruli wlis pirvel ianvars an mis Semdeg.

ris dasturadac am oqms xeli moaweres xelSemkvreli saxelmwifoebis saTanado uflebamosilebiT aRWurvilma pirebma.

Sedgenilia 2012 wlis venaSi q. 04. 06. 2012 , or dednad, TiToeuli germanul, qarTul da inglisur enebze, amasTan yvela teqsti Tanabrad auTenturia. debulebaTa ganmartebasTan dakavSirebiT uTanxmoebis warmoSobis SemTxvevaSi upiratesoba mieniWeba teqsts inglisur enaze.

**avstriis respublikis
saxeliT**
Andreas Schieder m.p.

**saqarTvelos
saxeliT**
Paata Gaprindashvili m.p.

damatebiTi oqmi

xelSemkvreli saxelmwifoebis uflebamosili pirebi avstriis respublikasa da saqarTvelos Soris 2005 wlis 11 aprils q. venaSi xelmoweril Semosavlebsa da kapitalze ormagi dabegvris Tavidan acilebisa da gadasaxadebis gadauxdelobis aRkveTis Sesaxeb SeTanxmebaSi cvlilebebis Setanis oqmis xelmoweris dros SeTanxmden, rom Semdegi debulebebi ganxilos oqmis ganuyofel nawilad:

26-e muxls daematos Semdegi debulebebi:

- (i) am SeTanxmebis Tanaxmad moTxovnis wardgenisas, ganmcxadebeli mxaris kompetenturma organom moTxovnis mimRebi mxaris kompetentur organos unda miawodos am moTxovnis savaraudo saWiroebis damadasturebeli Semdegi informacia:
 - a) Ziebas an Semowmebas daqvemdebarebuli piris vinaoba;
 - b) moTxovnili informaciis Sinaarsi da forma, romelsac moiTxovs ganmcxadebeli mxare informaciis misaRebad;
 - c) sagadasaxado miznebi, romlisTvisac moiTxoveba informacia;
 - d) dasabuTeba, rom moTxovnili informacia gaaCnia MmoTxovnis mimReb xelSemkvrel mxares an flobs an akontolebs piri, romelzec vrceldeba moTxovnis mimRebi mxaris iurisdqcia;
 - e) ramdenadac cnobilia, im piris saxeli/dasaxeleba da misamarTi, romelic savaraudod unda flobdes moTxovnil informacias;
 - f) ganmarteba, rom ganmcxadebelma mxarem gamoiyena yvela SesaZlebloba Tavis teritoriaze informaciis mosapoveblad, garda imisa, romelic gamoiwvevda araTanazomieri sirTuleebis warmoqmnas.
- (ii) igulisxmeba, rom 26-e muxlSi aRniSnuli informaciis gacvla ar moicavs im RonisZiebaTa gatarebas, romlebic gamoiyeneba makomprometirebeli informaciis mosapoveblad;
- (iii) igulisxmeba, rom 26-e muxlis me-5 punqti ar moiTxovs xelSemkvrel saxelmwifoebisgan informaciis gacvlas spontanur an avtomatur reJimSi;

- (iv) igulisxmeba, rom garda zemoTxsenebuli principebisa – 26-e muxlis interpretirebisaTvis agreTve gamoiyeneba OECD-is komentarebi, maT Soris OECD-is samdivnos mier momzadebuli teqnikuri SeniSvnebi, romelic danarTis saxiT erTvis am damatebiT oqms.

ris dasturadac am damatebiT oqms xeli moaweres xelSemkvreli saxelmwifoebis saTanado uflbamosilebiT aRWurvilma pirebma.

Sedgenilia 2012 wlis venaSi q. 04. 06. 2012 , or dednad, TiToeuli germanul, qarTul da inglisur enebze, amasTan yvela teqsti Tanabrad auTenturia. debulebaTa ganmartebasTan dakavSirebiT uTanxmoebis warmoSobis SemTxvevaSi upiratesoba mieniWeba teqsts inglisur enaze.

avstriis respublikis
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danarTi

OECD-is samodelo sagadasaxado konvenciis 26-e muxlis me-5 punqtis teqnikuri komentari

OECD-is samodelo sagadasaxado konvenciis 26-e muxlis me-5 punqtis Sesabamisad, sabanko saidumloeba ar abrkolebs sagadasaxado miznebisaTvis informaciis gacvlas. 26-e muxli agreTve iTvaliswinebs gadasaxadis gadamxdelis informaciis konfidencialurobis dacvisaTvis saWiro RonisZiebebs.

konvenciis modelis Sesabamisad, informaciis gacvla xorcieldeba mxolod moTxovnis safuZvelze. moTxovnis wardgenisas, informaciis gacvla SesaZlebelia mxolod im SemTxvevSi, rodesac es informacia savaraudod saWiro iqneba xelSemkvreli mxaris Sidasaxelmwifoebri vi kanonmdeblobis administrirebis an gatarebis miznebisaTvis. mxareeb ar aqvT ufleba moiZion mtkicebulebebi (“fishing expeditions”) an moiTxovon iseTi informacia, romelic arsobrivad ar Seesabameba aRniSnuli gadamxdelis sagadasaxado saqmianobas. moTxovnis warmdgenma kompetenturma organom unda daadsturos moTxovnili informaciis savaraudo saWiroeba moTxovnis miznebisaTvis. magaliTad, saxelmwifos ar aqvs ufleba usafuZvlod moiTxovos informacia misi rezidentis mier meore saxelmwifos bankSi gaxsnili sabanko angariSebis Sesaxeb. agreTve, gadasaxadis gadamxdelis auditoruli Semowmebis drosac ki, sagadasaxado administracias ar aqvs ufleba moiTxovos informacia gadasaxadis konkretul gadamxdelze, rodesac arcerTi garigeba an miTiTeba SesaZlo garigebis arsebobaze ar ukavSirdeba meore saxelmwifos. meores mxriv, magaliTad, rodesac sagadasaxado administracia afasebs gadasaxadis konkretuli gadamxdelis sagadasaxado valdebulebebs da aqvs eWvi, rom mas gaaCnia meore saxelmwifoSi sabanko angariSi, kompetentur organos ufleba aqvs moiTxovos informacia am konkretuli gadamxdelis Sesaxeb. amgvvari moTxovna aseve SesaZlebelia, magaliTad rigi gadamxdelbis mier meore saxelmwifoSi mdebare bankis ofSoruli sakredito baraTebis flobis faqtis gamovlenisas. miuxedavaT amisa, Txovnis warmdgenma saxelmwifom Tavis teritoriaze unda uzrunvelyos yvela RonisZiebis gatareba moTxovnili informaciis mosapoveblad. aRniSnuli sakiTxis detalurad ganxilvis mizniT, ixileT OECD-is samodelo sagadasaxado konvenciis 26-e muxlis da informaciis gacvlis samodelo SeTanxmebis me-5 muxlis komentarebi.

gacvlili informacia eqvemdebareba konfidencialurobis mkacr wesebs. 26-e muxlSi naTladaa asaxuli, rom amgvarad gacvlili informacia iTvleba saidumlod da misi gamoyeneba nebadarTulia mxolod konvenciaSi aRniSnul SemTxvevSi. yvela saxelmwifoSi dawesebulia administraciuli an sisxlis samarTlis sanqciebi saidumloebis darRvevis SemTxvevaSi. Cveulebriv, meore saxelmwifodan miRebuli gadasaxadebTan dakavSirebuli informaciis nebarTvis gareSe gamJRavneba warmoadgens sisxlis samarTlis danaSauls da dasjadia Tavisuflebis aRkveTiT.

aRniSnuli ganmartebidan gamomdinare, romelic SesaZlebelia ixiloT OECD-is samodelo sagadasaxado konvenciis komentarebSi da agreTve informaciis gacvlis Sesaxeb OECD-is saxelmZRvaneloSi, sabanko saidumloeba ar aris SeuTavsebeli sagadasaxado miznebisaTvis informaciis efeqtur gacvlasTan. yvela saxelmwifos gaaCnia sabanko saidumloebis an

konfidencialurobis wesebi. saerTaSoriso standartebis Sesruleba informaciis gacvlis sferoSi moiTxovs sabanko saidumloebis wesebidan mxolod ramdenime gamonaklisis daSvebas da ar arRvevs moqalaqebis piradi informaciis konfidencialurobas.