

No. 45105*

**New Zealand
and
Poland**

Agreement between New Zealand and the Republic of Poland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Warsaw, 21 April 2005

Entry into force: *16 August 2006 by notification, in accordance with article 27*

Authentic texts: *English and Polish*

Registration with the Secretariat of the United Nations: *New Zealand, 1 July 2008*

**Nouvelle-Zélande
et
Pologne**

Accord entre la Nouvelle-Zélande et la République de Pologne tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Varsovie, 21 avril 2005

Entrée en vigueur : *16 août 2006 par notification, conformément à l'article 27*

Textes authentiques : *anglais et polonais*

Enregistrement auprès du Secrétariat des Nations Unies : *Nouvelle-Zélande, 1er juillet 2008*

* *The texts reproduced below are the original texts of the agreement as submitted. For ease of reference, they were sequentially paginated. The relevant Treaty Series volume will be published in due course.*

Les textes reproduit ci-dessous sont les textes authentiques de l'accord tel que soumises pour l'enregistrement. Pour référence, ils ont été présentés sous forme de la pagination consécutive. Le volume correspondant du Recueil des Traités sera disponible en temps utile.

[ENGLISH TEXT – TEXTE ANGLAIS]

New Zealand and the Republic of Poland

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

Have agreed as follows:

CHAPTER I
SCOPE OF THE AGREEMENT

Article 1
PERSONS COVERED

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 of its political subdivisions irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.
3. The existing taxes to which the Agreement shall apply are:
 - (a) In New Zealand:
 - the income tax;
 - (b) In the Republic of Poland:
 - the personal income tax; and
 - the corporate income tax.

4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other within a reasonable period of time of any significant changes that have been made in their taxation laws.
5. Notwithstanding the provisions of paragraphs 1 and 2, the taxes covered by the Agreement do not include any amount which represents a penalty or interest imposed under the laws of either Contracting State.

CHAPTER II

DEFINITIONS

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
 - a) the term "person" includes an individual, a company and any other body of persons;
 - b) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - c) the term "enterprise" applies to the carrying on of any business;
 - d) 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;
 - e) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when such transport is solely between places in the other Contracting State;
 - f) the term "competent authority" means:
 - (i) in the case of New Zealand, the Commissioner of Inland Revenue or an authorised representative;
 - (ii) in the case of the Republic of Poland, the Minister of Finance or an authorised representative;
 - g) the term "national", in relation to a Contracting State, means:
 - (i) any individual possessing the nationality or citizenship of that Contracting State; and