

No. 52093. Poland and India

AGREEMENT BETWEEN THE GOVERNMENT OF THE POLISH PEOPLE'S REPUBLIC AND THE GOVERNMENT OF THE REPUBLIC OF INDIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. WARSAW, 21 JUNE 1989

PROTOCOL BETWEEN THE GOVERNMENT OF THE REPUBLIC OF POLAND AND THE GOVERNMENT OF THE REPUBLIC OF INDIA AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE POLISH PEOPLE'S REPUBLIC AND THE GOVERNMENT OF THE REPUBLIC OF INDIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED AT WARSAW ON THE 21ST DAY OF JUNE 1989. WARSAW, 29 JANUARY 2013*

Entry into force: 1 June 2014, in accordance with article 17

Authentic texts: English, Hindi and Polish

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N° 52093. Pologne et Inde

ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE POPULAIRE DE POLOGNE ET LE GOUVERNEMENT DE LA RÉPUBLIQUE DE L'INDE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. VARSOVIE, 21 JUIN 1989

PROTOCOLE ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DE POLOGNE ET LE GOUVERNEMENT DE LA RÉPUBLIQUE DE L'INDE MODIFIANT L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE POPULAIRE DE POLOGNE ET LE GOUVERNEMENT DE LA RÉPUBLIQUE DE L'INDE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU, SIGNÉ À VARSOVIE LE 21 JUIN 1989. VARSOVIE, 29 JANVIER 2013*

Entrée en vigueur : 1^{er} juin 2014, conformément à l'article 17

Textes authentiques : anglais, hindi et polonais

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[ENGLISH TEXT – TEXTE ANGLAIS]

PROTOCOL
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF POLAND
AND
THE GOVERNMENT OF THE REPUBLIC OF INDIA

**AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE
POLISH PEOPLE'S REPUBLIC AND THE GOVERNMENT OF THE
REPUBLIC OF INDIA FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO
TAXES ON INCOME, SIGNED AT WARSAW ON THE 21ST DAY OF JUNE
1989**

The Government of the Republic of Poland and the Government of the Republic of India desiring to conclude a Protocol amending the Agreement between the Government of the Polish People's Republic and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, signed at Warsaw on the 21st day of June 1989 (hereinafter referred to as "the Agreement"),

Have agreed as follows:

ARTICLE 1

Paragraph 1 of Article 2 (TAXES COVERED) of the Agreement shall be deleted and replaced by the following paragraph:

"1. The taxes to which this Agreement shall apply are:

a) in India the income-tax including any surcharge and cess thereon imposed under the Income- tax Act, 1961;

(hereinafter referred to as "Indian tax")

b) in Poland:

- (i) the personal income tax, and
- (ii) the corporate income tax,

(hereinafter referred to as "Polish taxes").".

ARTICLE 2

In Article 3 (GENERAL DEFINITIONS) of the Agreement:

1. Clauses a) and b) of paragraph 1 shall be deleted and replaced by the following clauses:

"a) the term "India" means the territory of India and includes the territorial sea and airspace above it, as well as any other maritime zone in which India has sovereign rights, other rights and jurisdiction, according to the Indian law and in accordance with international law, including the U.N. Convention on the Law of the Sea;

b) the term "Poland" means the Republic of Poland and, when used in a geographical sense, means the territory of the Republic of Poland, and any area adjacent to the territorial waters of the Republic of Poland within which, under the laws of Poland and in accordance with international law, the rights of Poland with respect to the exploration and exploitation of the natural resources of the seabed and its sub-soil may be exercised;"

2. After clause j) of paragraph 1 the following clause shall be inserted:

"k) The term "fiscal year", in the case of India, means the financial year beginning on the first day of April."

ARTICLE 3

In Article 4 (FISCAL RESIDENCE) of the Agreement, paragraph 1 shall be deleted and replaced by the following paragraph:

"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 political subdivision or 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."