

No. 53589*

**Canada
and
Poland**

Convention between Canada 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). Ottawa, 14 May 2012

Entry into force: *30 October 2013 by notification, in accordance with article 27*

Authentic texts: *English, French and Polish*

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**Canada
et
Pologne**

Convention entre le Canada et la République de Pologne en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Ottawa, 14 mai 2012

Entrée en vigueur : *30 octobre 2013 par notification, conformément à l'article 27*

Textes authentiques : *anglais, français et polonais*

Enregistrement auprès du Secrétariat des Nations Unies : *Canada, 25 avril 2016*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

BETWEEN

CANADA

AND

THE REPUBLIC OF POLAND

FOR THE AVOIDANCE OF DOUBLE TAXATION

AND THE PREVENTION OF FISCAL EVASION

WITH RESPECT TO TAXES ON INCOME

CANADA AND THE REPUBLIC OF POLAND, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

HAVE AGREED as follows:

ARTICLE 1

Persons Covered

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

ARTICLE 2

Taxes Covered

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State, 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 this Convention shall apply are in particular:
 - (a) in the case of Poland:
 - (i) the personal income tax, and
 - (ii) the corporate income tax,

(hereinafter referred to as “Polish tax”);
 - (b) in the case of Canada, the taxes imposed by the Government of Canada under the *Income Tax Act*,

(hereinafter referred to as “Canadian tax”).
4. The Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

ARTICLE 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:
 - (a) 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 sea 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;

- (b) the term “Canada”, used in a geographical sense, means:
 - (i) the land territory, air space, internal waters and territorial sea of Canada,
 - (ii) the exclusive economic zone of Canada, as determined by its domestic law, consistent with Part V of the United Nations Convention on the Law of the Sea of 10 December 1982, and
 - (iii) the continental shelf of Canada, as determined by its domestic law, consistent with Part VI of the United Nations Convention on the Law of the Sea of 10 December 1982;
- (c) the term “person” includes an individual, a trust, a company and any other body of persons;
- (d) the term “company” means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (e) the term “enterprise” applies to the carrying on of any business;
- (f) the terms “a Contracting State” and “the other Contracting State” mean, as the context requires, Poland or Canada;
- (g) 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;
- (h) 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;