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**Poland
and
Cyprus**

Agreement between the Government of the Republic of Poland and the Government of the Republic of Cyprus for the avoidance of double taxation with respect to taxes on income and on capital. Warsaw, 4 June 1992

Entry into force: *7 July 1993 by the exchange of the instruments of ratification, in accordance with article 29*

Authentic texts: *English, Greek and Polish*

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**Pologne
et
Chypre**

Accord entre le Gouvernement de la République de Pologne et le Gouvernement de la République de Chypre en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune. Varsovie, 4 juin 1992

Entrée en vigueur : *7 juillet 1993 par l'échange des instruments de ratification, conformément à l'article 29*

Textes authentiques : *anglais, grec et polonais*

Enregistrement auprès du Secrétariat des Nations Unies : *Pologne, 14 juillet 2017*

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[ENGLISH TEXT – TEXTE ANGLAIS]

A G R E E M E N T
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF POLAND
AND
THE GOVERNMENT OF THE REPUBLIC OF CYPRUS

FOR THE AVOIDANCE OF DOUBLE TAXATION WITH
RESPECT TO TAXES ON INCOME AND ON CAPITAL

THE GOVERNMENT OF THE REPUBLIC OF POLAND

and

THE GOVERNMENT OF THE REPUBLIC OF CYPRUS

DESIRING to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital and to promote their mutual economic relations by removing fiscal obstacles

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 and on capital imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, 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 in particular:

a) in Poland:

- i) the income tax (podatek dochodowy);
- ii) the corporate income tax
(podatek dochodowy od osob prawnych);
- iii) the agricultural tax (podatek rolny);

(hereinafter referred to as "Polish tax").

b) in Cyprus:

- i) the income tax (φόρος εισοδήματος);
- ii) corporate income tax (εταιρικός φόρος);