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**Poland  
and  
Latvia**

**Agreement between the Republic of Poland and the Republic of Latvia for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital. Warsaw, 17 November 1993**

**Entry into force:** *30 November 1994 by notification, in accordance with article 29*

**Authentic text:** *English*

**Registration with the Secretariat of the United Nations:** *Poland, 8 November 2017*

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**Pologne  
et  
Lettonie**

**Accord entre la République de Pologne et la République de Lettonie tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu et sur la fortune. Varsovie, 17 novembre 1993**

**Entrée en vigueur :** *30 novembre 1994 par notification, conformément à l'article 29*

**Texte authentique :** *anglais*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Pologne, 8 novembre 2017*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**

**BETWEEN**

**THE REPUBLIC OF POLAND**

**AND**

**THE REPUBLIC OF LATVIA**

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

The Government of the Republic of Poland  
and  
the Government of the Republic of Latvia

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

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, 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 personal income tax (podatek dochodowy od osób fizycznych);
    - (ii) the corporate income tax (podatek dochodowy od osób prawnych);  
(hereinafter referred to as "Polish tax");

b) in Latvia:

- (i) the profits tax (pelnas nodoklis);
  - (ii) the personal income tax (iedzīvotāju ienākuma nodoklis);
  - (iii) the property tax (īpasuma nodoklis);
- (hereinafter referred to as "Latvian tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which 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 of any significant changes which have been made in their respective taxation laws.

### ARTICLE 3

#### GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:

- a) the term "Poland" when used in geographical sense means the territory of the Republic of Poland, including any area beyond its territorial waters, within which under the laws of Poland and in accordance with international law, Poland may exercise its sovereign rights over the sea-bed, its subsoil and their natural resources;
- b) the term "Latvia" means the Republic of Latvia and, when used in the geographical sense, means the territory of the Republic of Latvia and any other area adjacent to the territorial waters of the Republic of Latvia within which under the laws of the Republic of Latvia and in accordance with international law, the rights of Latvia may be exercised with respect to the sea-bed and its sub-soil and their natural resources;

- c) the terms "a Contracting State" and "the other Contracting State" mean Poland or Latvia as the context requires;
  - d) the term "national" means any individual possessing the nationality of a Contracting State and any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;
  - e) the term "person" includes an individual, a company and any other body of persons;
  - f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - 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, aircraft or road transport vehicle operated by an enterprise of a Contracting State, except when the ship, aircraft or road transport vehicle is operated solely between places in the other Contracting State;
  - i) the term "competent authority" means:
    - (i) in the case of Poland, the Minister of Finance or his authorised representative;
    - (ii) in the case of Latvia, the Minister of Economic Reforms and the Head of State Finance Inspectorate or their authorised representative.
2. As regards the application of the Agreement by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law