

No. 54762*

**Poland
and
Egypt**

Agreement between the Government of the Republic of Poland and the Government of the Arab Republic of Egypt for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Warsaw, 24 June 1996

Entry into force: *16 July 2001 by the exchange of the instruments of ratification, in accordance with article 29(2)*

Authentic text: *English*

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**Pologne
et
Égypte**

Accord entre le Gouvernement de la République de Pologne et le Gouvernement de la République arabe d'Égypte tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu et sur la fortune. Varsovie, 24 juin 1996

Entrée en vigueur : *16 juillet 2001 par l'échange des instruments de ratification, conformément au paragraphe 2 de l'article 29*

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A G R E E M E N T

between

**THE GOVERNMENT OF THE REPUBLIC OF
POLAND**

and

**THE GOVERNMENT OF THE ARAB REPUBLIC
OF EGYPT**

**for the avoidance of double taxation and the
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 Arab Republic of ~~Egypt~~ desiring to conclude an
Agreement for the avoidance of double taxation and the
prevention of fiscal evasion with respect to taxes on income and
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 elements 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 the case of the Republic of Poland:

- i) the personal income tax;
- ii) the corporate income tax;

(hereinafter referred to as "Polish Tax")

b) in the case of the Arab Republic of Egypt:

- i) the tax on income derived from immovable property (including the agriculture land tax, the building tax)
- ii) the unified tax on income of individuals;
- iii) the tax on corporation profits;

- iv) the development duty tax;
 - v) supplementary taxes imposed as percentage of taxes mentioned above or otherwise;
- (hereinafter referred to as "Egyptian Tax");

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed by either Contracting State 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 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 "the Republic of Poland " when used in the 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 "Egypt" means the Republic of Egypt and when used in a geographical sense, the term "Egypt" includes:

- i) the territorial seas thereof, and
- ii) the seabed and subsoil of the submarine areas adjacent to the coast thereof, but beyond the territorial sea, over which Egypt exercises sovereign rights, in accordance with international law for the purpose of exploration or exploitation of the natural resources of such areas but only to the extent that the personal property or activity to which the agreement is being applied is connected with such exploration or exploitation.

c) the terms " a Contracting State" and "the other Contracting State" mean Poland or Egypt as the context requires;

d) the term "person" includes an individual, a company and any other body of persons;

e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

f) 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;

g) the term "national" means all individuals possessing the nationality of a Contracting State and all legal persons, partnerships and associations deriving their status as such from the law in force in a Contracting State;

h) the term "international traffic" means any transport by a ships or aircraft operated by an enterprise which has its head office in a Contracting State, except when the ships or aircraft are operated solely between places situated in the territory of the other Contracting State.

i) the term "competent authority" means:

i) in the case of Poland the Ministry of Finance or his authorized representative;

ii) in the case of Egypt, the Minister of Finance or his authorized representative.

2. As regards the application of this Agreement by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the laws of that State concerning the taxes to which the Agreement applies.