

No. 54763*

**Poland
and
Indonesia**

Agreement between the Government of the Republic of Poland and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Warsaw, 6 October 1992

Entry into force: *25 August 1993 by notification, in accordance with article 27(1)*

Authentic texts: *English, Indonesian and Polish*

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**Pologne
et
Indonésie**

Accord entre le Gouvernement de la République de Pologne et le Gouvernement de la République d'Indonésie tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu. Varsovie, 6 octobre 1992

Entrée en vigueur : *25 août 1993 par notification, conformément au paragraphe 1 de l'article 27*

Textes authentiques : *anglais, indonésien et polonais*

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 GOVERNMENT OF THE
REPUBLIC OF POLAND

AND

THE GOVERNMENT OF THE REPUBLIC OF INDONESIA

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

The Government of the Republic of Poland and the Government of
The Republic of Indonesia ;

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

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 imposed on behalf of a Contracting State or of its political or administrative subdivisions or local authorities, 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 and taxes on the total amounts of wages or salaries paid by an enterprise.

3. The existing taxes to which the Agreement shall apply are:

(a) in Indonesia :

the income tax imposed under the Undang-undang Pajak Penghasilan 1984 (Law no. 7 of 1983),

(hereinafter referred to as "Indonesian tax");

(b) in Poland :

- (i) the income tax;
- (ii) the tax on wages and salaries;
- (iii) the equalization tax;
- (iv) the corporate tax;
- (v) the agricultural tax;

(hereinafter referred to as "Polish tax").

4. The Agreement shall also apply to any identical or substantially similar taxes on income which are imposed after the date of signature of the Agreement in addition to, or in place of, those referred to in paragraph 3. The competent authorities of the Contracting States shall notify each other of any substantial 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) (i) the term "Indonesia" comprises the territory of the Republic of Indonesia as defined in its laws and the adjacent areas over which the Republic of Indonesia has sovereignty, sovereign rights or jurisdiction in accordance with international law;

(ii) the term "Poland" means the territory of the Republic of Poland, including any area outside its territorial sea within which under the laws of Poland and in accordance with international law the sovereign rights of Poland with respect to the seabed and its subsoil and their natural resources may be exercised.

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

- (c) the term "company" means any corporate body or any entity which is treated as a corporate body for the tax purposes;
- (d) 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;
- (e) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- (f) the term "competent authority" means :
 - (i) in the case of Indonesia :

the Minister of Finance or his authorized representative;
 - (ii) in the case of Poland :

the Minister of Finance or his authorized representative;
- (g) the term "national" means :
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State.