

No. 54764*

**Poland
and
Mongolia**

Agreement between the Government of the Republic of Poland and the Government of Mongolia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Warsaw, 18 April 1997

Entry into force: *21 July 2001, in accordance with article 29(2)*

Authentic texts: *English, Mongol and Polish*

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**Pologne
et
Mongolie**

Accord entre le Gouvernement de la République de Pologne et le Gouvernement de la Mongolie tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu et sur la fortune. Varsovie, 18 avril 1997

Entrée en vigueur : *21 juillet 2001, conformément au paragraphe 2 de l'article 29*

Textes authentiques : *anglais, mongol et polonais*

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

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AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF POLAND

AND

THE GOVERNMENT OF MONGOLIA

**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 Mongolia,

Desiring to promote and strengthen the economic relations between the two countries 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 by each of the Contracting States or by 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:

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 Mongolia:

- (i) the individual income tax;
 - (ii) the corporate income tax;
- (hereinafter referred to as " Mongolian tax").

4. This Agreement shall apply also to any identical or substantially similar taxes, which are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes 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 within a reasonable period of time after such changes.

ARTICLE 3

GENERAL DEFINITIONS

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

a) the term "Poland", when used in a 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 "Mongolia" means, when used in a geographical sense, the territory of Mongolia and any area in which the tax law of Mongolia is in force insofar as Mongolia exercises in such area, in conformity with international law, sovereign rights to exploit its natural resources;

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

d) the term "tax" means Polish tax or Mongolian tax, as the context requires;

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 " nationals" means all individuals possessing the nationality of a Contracting State and all juridical persons created or organized under the laws of that Contracting State, as well as organizations without juridical personality treated for tax purposes as juridical persons;

i) the term "international traffic" means any transport by a ship, an aircraft, land or railway vehicles operated by an enterprise which has its place of effective management in a Contracting State, except when the ship , the aircraft, land or railway vehicles are operated solely between places in the other Contracting State;

j) the term "competent authority" means:

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

(II) in the case of Mongolia- 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 law of that Contracting State relating to the taxes which are the subject of this Agreement.

ARTICLE 4

RESIDENT

1. For the purposes of this Agreement, the term "resident of a Contracting State" means a person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of effective management, or any other criterion of a similar nature.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

a) he shall be deemed to be a resident of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);

b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode;

c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national;

d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.