

No. 54765*

**Poland
and
Romania**

Agreement between the Government of the Republic of Poland and the Government of Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (with protocol). Warsaw, 23 June 1994

Entry into force: *15 September 1995, in accordance with article 30(2)*

Authentic texts: *English, Polish and Romanian*

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

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Pologne
et
Roumanie**

Accord entre le Gouvernement de la République de Pologne et le Gouvernement de la Roumanie tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu et sur la fortune (avec protocole). Varsovie, 23 juin 1994

Entrée en vigueur : *15 septembre 1995, conformément au paragraphe 2 de l'article 30*

Textes authentiques : *anglais, polonais et roumain*

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

**Aucun numéro de volume n'a encore été attribué à ce dossier. Les textes disponibles qui sont reproduits ci-dessous sont les textes originaux de l'accord ou de l'action tels que soumis pour enregistrement. Par souci de clarté, leurs pages ont été numérotées. Les traductions qui accompagnent ces textes ne sont pas définitives et sont fournies uniquement à titre d'information.*

[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF POLAND

AND

THE GOVERNMENT OF ROMANIA

**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 ROMANIA

**DESIRING to promote and strengthen 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 local authorities, administrative-territorial units, 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 ;
 - (ii) the corporate income tax ;(hereinafter referred to as "Polish tax");
 - b) in Romania:
 - (i) tax on income derived by individuals;

- (ii) tax on the profits of legal persons;
 - (iii) tax on salaries and other similar remunerations;
 - (iv) tax on income realised from agricultural activities;
 - (v) tax on dividends;
- (hereinafter referred to as "Romanian 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. At the end of each year, the competent authorities of the Contracting States shall notify each other of changes which have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

1. For the purpose 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 "Romania" means Romania and, used in a geographical sense, indicates the territory of Romania including its territorial sea as well as the exclusive economic zone over which Romania exercises sovereignty, sovereign rights, or jurisdiction in accordance with its internal law and with international law, concerning the exploration and

exploitation of the natural, biological and mineral resources existing in the sea waters, sea-bed and subsoil of these waters;

- c) the terms "one of the Contracting States" and " the other Contracting State" mean Poland or Romania as the context requires;
- d) the term "national" means all individuals possessing the citizenship 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;
- e) the term "person" comprises an individual, a company or any other body of persons;
- 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 "company" means any body corporate or any other entity which is treated as a body corporate for tax purposes;
- h) the term "fixed base" means a permanent place in which professional activities are exercised;
- i) the term "international traffic" means any transport by ship, boat, aircraft, railway or road vehicle operated by an enterprise which has its place of effective management in a Contracting State, except when such transport is made solely between places in the other Contracting State;