

**No. 54766\***

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**Poland  
and  
Viet Nam**

**Agreement between the Government of the Republic of Poland and the Government of the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Warsaw, 31 August 1994**

**Entry into force:** *20 January 1995, in accordance with article 28(1)*

**Authentic texts:** *English, Polish and Vietnamese*

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**Pologne  
et  
Viet Nam**

**Accord entre le Gouvernement de la République de Pologne et le Gouvernement de la République socialiste du Viet Nam tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu. Varsovie, 31 août 1994**

**Entrée en vigueur :** *20 janvier 1995, conformément au paragraphe 1 de l'article 28*

**Textes authentiques :** *anglais, polonais et vietnamien*

**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 THE SOCIALIST REPUBLIC  
OF VIETNAM***

**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 Socialist Republic of Vietnam,

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 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, 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 Poland:

- (i) the corporate income tax; and
  - (ii) the personal income tax;
- (hereinafter referred to as "Polish tax");

**(b) in Vietnam:**

- (i) the personal income tax;**
- (ii) the profit tax; and**
- (iii) the profit remittance tax;**  
**(hereinafter referred to as "Vietnamese tax").**

4. The Agreement shall also apply 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. The competent authorities of the Contracting States shall notify each other of important 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" means the Republic of Poland; when used in a geographical sense, it means all its national territory, including its territorial sea and any area beyond and adjacent to its territorial sea, within which Poland, by Polish legislation and in accordance with international law, has sovereign rights of exploration for and exploitation of natural resources of the sea bed and its sub-soil and superjacent watermass;**

**(b) the term "Vietnam" means the Socialist Republic of Vietnam; when used in a geographical sense, it means all its national territory, including its territorial sea and any area beyond and adjacent to its territorial sea, within which Vietnam, by Vietnamese legislation and in accordance with international law, has sovereign rights of exploration for**

and exploitation of natural resources of the sea bed and its sub-soil and superjacent watermass;

(c) the terms "a Contracting State" and "the other Contracting State" mean Poland or Vietnam 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 "nationals" means:

- (i) all individuals possessing the nationality of a Contracting State;
- (ii) all legal persons, partnerships and associations deriving their status as such from the laws in force in a Contracting State;

(h) 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 situated in the other Contracting State; and

(i) the term "competent authority" means:

- (i) in the case of Poland, the Minister of Finance or his authorized representative; and
- (ii) in the case of Vietnam, the Minister of Finance or his authorized representative.