

No. 54769*

**Poland
and
Turkey**

Agreement between the Government of the Republic of Poland and the Government of the Republic of Turkey for the avoidance of double taxation with respect to taxes on income and on capital. Warsaw, 3 November 1993

Entry into force: *1 October 1996, in accordance with article 28*

Authentic texts: *English, Polish and Turkish*

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**Pologne
et
Turquie**

Accord entre le Gouvernement de la République de Pologne et le Gouvernement de la République turque tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune. Varsovie, 3 novembre 1993

Entrée en vigueur : *1^{er} octobre 1996, conformément à l'article 28*

Textes authentiques : *anglais, polonais et turc*

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 TURKEY

FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME AND CAPITAL

THE GOVERNMENT OF THE REPUBLIC OF POLAND

AND

THE GOVERNMENT OF THE REPUBLIC OF TURKEY

Desiring to conclude an Agreement for the avoidance of double
taxation with respect to taxes on income and on 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 each 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 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 Poland:
 - (i) the corporate income tax on income (podatek dochodowy od osob prawnych); and
 - (ii) the personal income tax (podatek dochodowy od osob fizycznych);
(hereinafter referred to as "Polish tax");

b) in the case of Turkey:

- (i) the income tax (Gelir Vergisi);
- (ii) the corporation tax (Kurumlar Vergisi); and
- (iii) the levy imposed on the income tax and the corporation tax;
(hereinafter referred to as "Turkish Tax").

3. 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 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 "Poland" means any territory of the Republic of Poland and an area beyond the territorial sea of Poland within which Poland may, on the basis of the internal law and in accordance with international law, exercise the rights to exploration and exploitation on the sea-bed and subsoil and their natural resources,
- (ii) the term "Turkey" means the Turkish territory, territorial sea as well as the maritime areas over which it has jurisdiction or sovereign rights for the purpose of exploring, exploiting, conserving and managing natural resources, pursuant to international law;

- b) the terms "a Contracting State" and "the other Contracting State" mean Poland or Turkey as the context requires;
- c) the term "tax" means any tax covered by Article 2 of this Agreement;
- 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 term "registered office" means in the case of Poland, the place of management in accordance with the Polish Commercial Code or in the case of Turkey, the legal head office registered under the Turkish Code of Commerce;
- g) the term "national" means, any individual possessing the nationality of a Contracting State and any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State;
- h) 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;
- i) the term "competent authority" means:
 - (i) in Poland, the Minister of Finance or his authorised representative;
 - (ii) in Turkey, the Minister of Finance or his authorised representative;
- j) the term "international traffic" means any transport by a ship, aircraft or a road vehicle operated by an enterprise of