

No. 54778*

**Poland
and
Slovakia**

Agreement between the Republic of Poland and the Slovak Republic for the avoidance of double taxation with respect to taxes on income and on capital (with protocol). Warsaw, 18 August 1994

Entry into force: *21 December 1995 by notification, in accordance with article 29*

Authentic texts: *English, Polish and Slovak*

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**Pologne
et
Slovaquie**

Accord entre la République de Pologne et la République slovaque tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune (avec protocole). Varsovie, 18 août 1994

Entrée en vigueur : *21 décembre 1995 par notification, conformément à l'article 29*

Textes authentiques : *anglais, polonais et slovaque*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

BETWEEN

THE REPUBLIC OF POLAND

AND

THE SLOVAK REPUBLIC

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

THE REPUBLIC OF POLAND AND THE SLOVAK REPUBLIC

**DESIRING to promote their mutual economic relations by removing
fiscal obstacles and having decided 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 person 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 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 Republic of Poland:

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

b) in the Slovak Republic:

- (i) the tax on income of individuals;
- (ii) the tax on income of legal persons;
- (iii) the tax on immovable property;
- (hereinafter referred to as "Slovak tax").

4. This Agreement shall also apply to any identical or substantially similar taxes which are imposed by either Contracting State 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 to each other any significant 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 "Slovakia" means Slovak Republic;

c) the terms "a Contracting State" and "the other Contracting State" mean the Poland or Slovak Republic 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 by a resident of the other Contracting State;

g) the term "national" means:

(i) any individual possessing the nationality of a Contracting State;

(ii) any legal person, partnership or association deriving its status as such from the law in force in a Contracting State;

h) the term "international traffic" means any transport by a ship, 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;

i) the term "competent authority" means:

(i) in the case of Poland, the Minister of Finance or his authorized representative;

(ii) in the case of Slovakia, the Minister of Finance of the Slovak Republic or his authorized representative.

2. As regards the application of the 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 State concerning the taxes to which this Agreement applies.

ARTICLE 4

RESIDENT

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature. But this term does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.

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 Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting State with which his personal and economic relations are closer (centre of vital interests);