

**No. 55348\***

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**Poland  
and  
Italy**

**Agreement between the Government of the Republic of Italy and the Government of the Polish People's Republic for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion (with protocol). Rome, 21 June 1985**

**Entry into force:** *26 September 1989 by the exchange of the instruments of ratification, in accordance with article 29*

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

**Registration with the Secretariat of the United Nations:** *Poland, 7 September 2018*

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**Pologne  
et  
Italie**

**Accord entre le Gouvernement de la République italienne et le Gouvernement de la République populaire de Pologne tendant à éviter les doubles impositions en matière d'impôts sur le revenu et à prévenir l'évasion fiscale (avec protocole). Rome, 21 juin 1985**

**Entrée en vigueur :** *26 septembre 1989 par l'échange des instruments de ratification, conformément à l'article 29*

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

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[ ENGLISH TEXT - TEXTE ANGLAIS ]

A G R E E M E N T

BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ITALY AND THE GOVERNMENT OF  
THE POLISH PEOPLE'S REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION WITH  
RESPECT TO TAXES ON INCOME AND THE PREVENTION OF FISCAL EVASION

The Government of the Republic of Italy and the Government of the  
Polish People's Republic,

Desiring to conclude an Agreement to avoid double taxation  
with respect to taxes on income and to prevent fiscal evasion,  
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 each Contracting State or of its political or administrative 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 taxes to which the Agreement shall apply are:
  - a) In the case of Poland:

- 1) the income tax (podatek dochodowy);
  - 2) the tax on wages and salaries (podatek od wynagrodzen);
  - 3) the equalisation tax (podatek wyrownawczy)
  - 4) agricultural tax (podatek rolny)
- whether or not they are collected by withholding at source.  
(hereinafter referred to as "Polish tax").

- b) In the case of Italy:
- 1 - the personal income tax (l'imposta sul reddito delle persone fisiche);
  - 2 - the corporate income tax (l'imposta sul reddito delle persone giuridiche);
  - 3 - the local income tax (l'imposta locale sui redditi);
- whether or not they are collected by withholding at source.  
(hereinafter referred to as "Italian 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 referred to in this Article. The competent authorities of the Contracting States shall notify each other of any significant 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 Polish People's Republic, including any area outside the territorial sea of Poland which in accordance with the customary international law and the domestic law of Poland is an area within which the rights of the Polish People's Republic with respect to the sea bed and sub-soil and their natural resources may be exercised;
  - b) the term "Italy" means the Republic of Italy including any area outside the territorial sea of Italy which in accordance with the customary international law and the domestic law of Italy is an area within which the rights of the Republic of Italy with respect to the sea bed and sub-soil and their natural resources may be exercised;

- c) the terms "a Contracting State" and "the other Contracting State" mean Poland or Italy 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 "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- h) the term "nationals" means:
  - 1. all individuals possessing the nationality of a Contracting State;
  - 2. all legal persons, partnerships and associations deriving their status as such from the laws in force in a Contracting State;
- i) the term "competent authority" means:
  - 1. in the case of Poland, the <sup>Minister</sup> ~~Ministry~~ of Finance or his authorised representative;
  - 2. in the case of Italy, the Ministry of Finance.

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 laws of that Contracting State concerning the taxes to which the Agreement applies.

#### Article 4

##### FISCAL DOMICILE

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the law 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 situated in that State.

2. Where by reason of the provisions of paragraph 1 of this Article 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 States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closer (centre of vital interests);

(b) If the Contracting 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 Contracting State, he shall be deemed to be a resident of the Contracting State in which he has an habitual abode;

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

(d) If the status of resident cannot be determined according to sub-paragraphs a-c, the competent authorities of the Contracting states shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 of this Article a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident of the State in which its place of effective management is situated.

## Article 5

### PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business in which the business of the enterprise is wholly or partly carried on.

2. The term "permanent establishment" shall include especially:

- a) a place of management;
- b) a branch;
- c) an office;
- d) a factory;
- e) a workshop;
- f) a mine, quarry or other place of extraction of natural resources;
- g) a building site or construction or assembly project which exists for more than twelve months.