

**No. 55356\***

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**Poland  
and  
Sweden**

**Convention between the Government of the Republic of Poland and the Government of the Kingdom of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Stockholm, 19 November 2004**

**Entry into force:** *15 October 2005, in accordance with article 29*

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

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

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**Pologne  
et  
Suède**

**Convention entre le Gouvernement de la République de Pologne et le Gouvernement du Royaume de Suède tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Stockholm, 19 novembre 2004**

**Entrée en vigueur :** *15 octobre 2005, conformément à l'article 29*

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

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Pologne, 7 septembre 2018*

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**CONVENTION  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF POLAND  
AND  
THE GOVERNMENT OF THE KINGDOM OF SWEDEN  
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 Kingdom of Sweden, desiring to conclude a Convention 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 Convention shall apply to persons who are residents of one or both of the Contracting States.

## **Article 2**

### **Taxes covered**

(1) The taxes to which this Convention shall apply are:

(a) in Poland:

(i) the personal income tax, and

(ii) the corporate income tax,

(hereinafter referred to as "Polish tax");

(b) in Sweden:

(i) the national income tax (den statliga inkomstskatten),

(ii) the withholding tax on dividends (kuponnskatten),

(iii) the income tax on non-residents (den särskilda inkomstskatten för utomlands bosatta),

(iv) the income tax on non-resident artistes and athletes (den särskilda inkomstskatten för utomlands bosatta artister m.fl.), and

(v) the municipal income tax (den kommunala inkomstskatten),

(hereinafter referred to as "Swedish tax").

(2) The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the taxes referred to in paragraph (1). 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 Convention, unless the context otherwise requires:

(a) the term "Poland" when used in a 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 "Sweden" means the Kingdom of Sweden and, when used in a geographical sense, includes the national territory, the territorial sea of Sweden as well as other maritime areas over which Sweden in accordance with international law exercises sovereign rights or jurisdiction;

(c) the terms "a Contracting State" and "the other Contracting State" mean Poland or Sweden, 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 that 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 of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

(h) the term "national" means:

- 1) any individual possessing the nationality of a Contracting State;
- 2) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;

(i) the term "competent authority" means:

- 1) in Poland, the Minister of Finance, his authorized representative or the authority which is designated as a competent authority for the purposes of this

Convention;

2) in Sweden, the Minister of Finance, his authorized representative or the authority which is designated as a competent authority for the purposes of this Convention.

(2) As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

#### **Article 4**

##### **Resident**

(1) For the purposes of this Convention, 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, and also includes that State, a political subdivision, a local authority and any governmental body or agency thereof. However, in the case of a partnership or estate the term applies only to the extent that the income derived by such partnership or estate is subject to tax in that State as the income of a resident, either in its hands or in the hands of its partners or beneficiaries.

The term "resident of a Contracting State" does not include any person who is liable to tax in that State in respect only of income from sources in that State.

(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 only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);

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

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

(d) if he is a national of both States or of neither of them, the competent