

No. 55369*

**Poland
and
Zimbabwe**

Agreement between the Government of the Republic of Poland and the Government of the Republic of Zimbabwe for the avoidance of double taxation with respect to taxes on income, capital and capital gains. Harare, 9 July 1993

Entry into force: *28 November 1994, in accordance with article 29*

Authentic texts: *English and Polish*

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**Pologne
et
Zimbabwe**

Accord entre le Gouvernement de la République de Pologne et le Gouvernement de la République du Zimbabwe tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu, sur le capital et sur les gains en capital. Harare, 9 juillet 1993

Entrée en vigueur : *28 novembre 1994, conformément à l'article 29*

Textes authentiques : *anglais et polonais*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Pologne, 20 septembre 2018*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF POLAND

AND

THE GOVERNMENT OF THE REPUBLIC OF ZIMBABWE

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

THE GOVERNMENT OF THE REPUBLIC OF POLAND

AND

THE GOVERNMENT OF THE REPUBLIC OF ZIMBABWE

Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, capital and capital gains;

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, on capital and on capital gains 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, on capital and on capital gains all taxes imposed on total income, on total capital, on total capital gains or on elements of income, of capital or of capital gains 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 personal income tax (podatek dochodowy od osób fizycznych);
 - (ii) the corporate income tax (podatek dochodowy od osob prawnych);
 - (iii) the agricultural tax (podatek rolny);(hereinafter referred to as "Polish tax").

(b) in Zimbabwe:

- (i) the income tax;
 - (ii) the branch profits tax;
 - (iii) the non-resident shareholders' tax;
 - (iv) the non-residents' tax on interest;
 - (v) the non-residents' tax on fees;
 - (vi) the non-residents' tax on royalties; and
 - (vii) the capital gains tax;
- (hereinafter referred to as "Zimbabwean tax").

4. This Agreement shall apply also 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 Republic of Poland, which 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 "Zimbabwe" means the Republic of Zimbabwe;

- (c) the term "a Contracting State" and "the other Contracting State" means Poland or Zimbabwe as the context requires;
- (d) the term "person" comprises an individual, a company or any other body of persons and in the case of Zimbabwe includes an estate or trust;
- (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, including transport by container, 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 within the other Contracting State;
- (h) the term "competent authority" means
 - (i) in the case of Poland, the Minister of Finance or his authorized representative;
 - (ii) in the case of Zimbabwe, the Commissioner of Taxes or his authorized representative.
- (i) the term "national" means:
 - (a) an individual possessing the nationality of a Contracting State;
 - (b) any legal person, partnership or association deriving its status as such from the law in force in a Contracting State.