No. 55403*

Poland
and
Sri Lanka

Convention between the Government of the Polish People's Republic and the Government of the Democratic Socialist Republic of Sri Lanka for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital (with protocol). Colombo, 25 April 1980

Entry into force: *21 October 1983 by the exchange of the instruments of ratification, in accordance with article 24*

Authentic texts: *English, Polish and Sinhalese*

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Pologne
et
Sri Lanka

Convention entre le Gouvernement de la République populaire de Pologne et le Gouvernement de la République socialiste démocratique de Sri Lanka tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec protocole). Colombo, 25 avril 1980

Entrée en vigueur : *21 octobre 1983 par l'échange des instruments de ratification, conformément à l'article 24*

Textes authentiques : *anglais, polonais et cinghalais*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

between the Government of the Polish People's Republic

and

the Government of the Democratic Socialist Republic of

Sri Lanka

for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital.

THE GOVERNMENT of the Polish People's Republic and the Government of the Democratic Socialist Republic of Sri Lanka,

DESIRING to promote and develop economic relations between their countries based on principles of equality and mutual benefit;

HAVING decided to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,

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 which are the subject of this Convention are:

/a/ in Poland:

- the income tax /podatek dochodowy/,
- the tax on wages or salaries /podatek od wynagrodzeń/,

- the equalisation tax /podatek wyrównawczy/,
- the real estate tax /podatek od nieruchomości/

/hereinafter referred to as "Polish tax"/

/b/ in Sri Lanka:

- the income tax,
- the wealth tax

/hereinafter referred to as "Sri Lanka tax"/.

2. This Convention shall also apply to any other taxes of a substantially similar character imposed in Poland or in Sri Lanka after the date of signature of this Convention.

Article 3

General Definitions

1. In this Convention, unless the context otherwise requires:

/a/ the term "Poland" means the Polish People's Republic and the term "Sri Lanka" means the Democratic Socialist Republic of Sri Lanka;

/b/ the terms "a Contracting State" and "the other Contracting State" mean Poland and Sri Lanka, as the context requires;

/c/ the terms "resident of a Contracting State" and "resident of the other Contracting State" mean a resident of Poland or a resident of Sri Lanka, as the context requires;

/d/ the term "tax" means Polish tax or Sri Lanka tax, as the context requires;

/e/ the term "person" includes any individual, any company and any other body of persons;

/f/ the term "company" means any body corporate and includes any entity which is treated as a body corporate for tax purposes;

/g/ the terms "Polish enterprise" and "Sri Lanka enterprise" mean respectively an industrial or commercial enterprise carried on by a resident of Poland and an industrial or commercial enterprise carried on by a resident of Sri Lanka, and the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean a Polish enterprise or a Sri Lanka enterprise, as the context requires;

/h/ the term "industrial or commercial profits" includes profits from the business of agriculture, fishing, mining, banking, insurance, life insurance or dealing in