

**No. 55407\***

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**Poland  
and  
San Marino**

**Agreement between the Republic of Poland and the Republic of San Marino for the exchange of information relating to tax matters. San Marino, 31 March 2012**

**Entry into force:** *28 February 2013, in accordance with article 12*

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

**Registration with the Secretariat of the United Nations:** *Poland, 30 October 2018*

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**Pologne  
et  
Saint-Marin**

**Accord entre la République de Pologne et la République de Saint-Marin en vue de l'échange de renseignements en matière fiscale. Saint-Marin, 31 mars 2012**

**Entrée en vigueur :** *28 février 2013, conformément à l'article 12*

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

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Pologne, 30 octobre 2018*

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**AGREEMENT**

**BETWEEN**

**THE REPUBLIC OF POLAND**

**AND**

**THE REPUBLIC OF SAN MARINO**

**FOR THE EXCHANGE OF INFORMATION RELATING TO TAX**

**MATTERS**

The Republic of Poland and the Republic of San Marino (the "Contracting Parties"), desiring to provide a framework for cooperation and exchange of information in tax matters, have agreed as follows:

**Article 1**

**Object and Scope of the Agreement**

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

**Article 2**  
**Jurisdiction**

A requested Party is not obligated to provide information which is neither held by its authorities nor in possession or control of persons who are within its territorial jurisdiction.

**Article 3**  
**Taxes Covered**

1. This Agreement shall apply to the following taxes imposed by the Contracting Parties:

a) in case of San Marino:

- (i) the general income tax on individuals and on bodies corporate and proprietorships;
- (ii) tax on imported goods intended for domestic consumption.

b) in case of Poland:

- (i) the personal income tax;
- (ii) the corporate income tax;
- (iii) tax on goods and services.

2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes.

3. The competent authorities of the Contracting Parties shall notify each other of any relevant changes to the taxation and related information gathering measures covered by this Agreement.