

**No. 55410\***

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**Poland  
and  
Singapore**

**Agreement between the Government of the Republic of Poland and the Government of the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Singapore, 4 November 2012**

**Entry into force:** 6 February 2014 by notification, in accordance with article 28

**Authentic texts:** *English and Polish*

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

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**Pologne  
et  
Singapour**

**Accord entre le Gouvernement de la République de Pologne et le Gouvernement de la République de Singapour en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Singapour, 4 novembre 2012**

**Entrée en vigueur :** 6 février 2014 par notification, conformément à l'article 28

**Textes authentiques :** *anglais et polonais*

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

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**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF THE REPUBLIC OF POLAND**

**AND**

**THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE**

**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 Republic of Singapore,

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

**ARTICLE 1**  
**Persons covered**

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 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 all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property.

3. The existing taxes to which the Agreement shall apply are in particular:

a) in case of Poland:

(i) the personal income tax, and

(ii) the corporate income tax,

(hereinafter referred to as "Polish taxes");

b) in case of Singapore:

- the income tax,

(hereinafter referred to as "Singapore tax").

4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their 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 and, when used in a geographical sense, means the territory of the Republic of Poland, and any area adjacent to the territorial waters of the Republic of Poland within which, under the laws of Poland and in accordance with international law, the rights of Poland with respect to the exploration and exploitation of the natural resources of the seabed and its sub-soil may be exercised;

b) the term "Singapore" means the Republic of Singapore and, when used in a geographical sense, includes its land territory, internal waters and territorial sea, as well as any maritime area situated beyond the territorial sea which has been or might in the future be designed under its national law, in accordance with international law, as an area within which Singapore may exercise sovereign rights or jurisdiction with regards to the sea, the sea-bed, the subsoil and the natural resources;

c) the terms "a Contracting State" and "the other Contracting State" mean Poland and Singapore 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 "national", in relation to a Contracting State, means:

(i) any individual possessing the citizenship of that Contracting State;

and

(ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;

h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise that 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;

i) the term "competent authority" means: