

No. 55414*

**Poland
and
Portugal**

Convention between the Republic of Poland and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Lisbon, 9 May 1995

Entry into force: *4 February 1998 by the exchange of the instruments of ratification, in accordance with article 28*

Authentic texts: *English, Polish and Portuguese*

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

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Pologne
et
Portugal**

Convention entre la République de Pologne et la République portugaise tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Lisbonne, 9 mai 1995

Entrée en vigueur : *4 février 1998 par l'échange des instruments de ratification, conformément à l'article 28*

Textes authentiques : *anglais, polonais et portugais*

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

**Aucun numéro de volume n'a encore été attribué à ce dossier. Les textes disponibles qui sont reproduits ci-dessous sont les textes originaux de l'accord ou de l'action tels que soumis pour enregistrement. Par souci de clarté, leurs pages ont été numérotées. Les traductions qui accompagnent ces textes ne sont pas définitives et sont fournies uniquement à titre d'information.*

CONVENTION BETWEEN THE
REPUBLIC OF POLAND AND
THE PORTUGUESE REPUBLIC
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 Portuguese Republic, 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:

CHAPTER I

SCOPE OF THE CONVENTION

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. This Convention shall apply to taxes on income imposed on behalf of a Contracting State or of its political or administrative 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, 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 Convention shall apply are in particular:

a) In the case of Poland:

- (i) The personal income tax (podatek dochodowy od osób fizycznych); and
- (ii) The corporate income tax (podatek dochodowy od osób prawnych;
(hereinafter referred to as "Polish tax");

b) In the case of Portugal:

- (i) Personal income tax (Imposto sobre o Rendimento das Pessoas Singulares - IRS);
- (ii) Corporate income tax - (Imposto sobre o Rendimento das Pessoas Colectivas - IRC); and
- (iii) Local surtax on corporate income tax (Derrama);
(hereinafter referred to as "Portuguese Tax").

4. 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 existing taxes. The competent authorities of the Contracting States shall notify each other of substantial changes which have been made in their respective taxation laws.

CHAPTER II

DEFINITIONS

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires:

- a) the term "Poland" when used in 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 "Portugal" means the territory of the Portuguese Republic situated in the European continent, the archipelagoes of Azores and Madeira, the respective territorial sea and any