

No. 47546

**Poland
and
Norway**

Convention between the Republic of Poland and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Warsaw, 9 September 2009

Entry into force: *25 May 2010 by notification, in accordance with article 28*

Authentic texts: *English, Norwegian and Polish*

Registration with the Secretariat of the United Nations: *Poland, 25 June 2010*

**Pologne
et
Norvège**

Convention entre la République de Pologne et le Royaume de Norvège tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Varsovie, 9 septembre 2009

Entrée en vigueur : *25 mai 2010 par notification, conformément à l'article 28*

Textes authentiques : *anglais, norvégien et polonais*

Enregistrement auprès du Secrétariat des Nations Unies : *Pologne, 25 juin 2010*

[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

BETWEEN

THE REPUBLIC OF POLAND

AND

THE KINGDOM OF NORWAY

FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Republic of Poland and the Kingdom of Norway, 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:

ARTICLE 1

Persons covered

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 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 this Convention shall apply are in particular:

(a) in the case of Poland:

(i) the personal income tax; and

(ii) the corporate income tax;

(hereinafter referred to as "Polish tax");

(b) in the case of Norway:

(i) the tax on general income;

(ii) the tax on personal income;

(iii) the special tax on petroleum income;

(iv) the withholding tax on dividends; and

(v) the tax on Remuneration to non-resident artistes and sportspersons.

(hereinafter referred to as "Norwegian tax").

4. This Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Convention 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 Convention, unless the context otherwise requires:
 - (a) the term “Poland” means the Republic of Poland, including any area outside the territorial sea of the Republic of Poland designated under its laws and in accordance with international law as an area within which the rights of the Republic of Poland with respect to the sea bed and sub-soil and their natural resources may be exercised;
 - (b) the term “Norway” means the Kingdom of Norway, and includes the land territory, internal waters, the territorial sea and the area beyond the territorial sea where the Kingdom of Norway, according to Norwegian legislation and in accordance with international law, may exercise her rights with respect to the seabed and subsoil and their natural resources; the term does not comprise Svalbard, Jan Mayen and the Norwegian dependencies (“biland”);
 - (c) the term “person” includes an individual, a company and any other body of persons;
 - (d) the term “company” means any body corporate or any entity which is treated as a body corporate for tax purposes;
 - (e) the term “enterprise” applies to the carrying on of any business;
 - (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, except when the ship or aircraft is operated solely between places in a Contracting State;
 - (h) the term “competent authority” means:
 - (i) in the case of Poland, the Minister of Finance or his authorised representative;
 - (ii) in the case of Norway the Minister of Finance or the Minister of Finance’s authorised representative;
 - (i) the term “national”, in relation to a Contracting State, means:
 - (i) any individual possessing the nationality or 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;
- (j) the term "business" includes especially the performance of professional services and of other activities of an independent character.

2. As regards the application of this Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the laws of that State for the purposes of the taxes to which this Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.