

No. 49099

**Poland
and
Switzerland**

Convention between the Republic of Poland and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income and on capital (with protocol). Bern, 2 September 1991

Entry into force: *25 September 1992 by the exchange of instruments of ratification, in accordance with article 27*

Authentic texts: *English, German and Polish*

Registration with the Secretariat of the United Nations: *Poland, 18 November 2011*

**Pologne
et
Suisse**

Convention entre la République de Pologne et la Confédération suisse en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune (avec protocole). Berne, 2 septembre 1991

Entrée en vigueur : *25 septembre 1992 par échange des instruments de ratification, conformément à l'article 27*

Textes authentiques : *anglais, allemand et polonais*

Enregistrement auprès du Secrétariat des Nations Unies : *Pologne, 18 novembre 2011*

[ENGLISH TEXT – TEXTE ANGLAIS]*

C O N V E N T I O N

BETWEEN

THE REPUBLIC OF POLAND

AND

THE SWISS CONFEDERATION

FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL

THE GOVERNMENT OF THE REPUBLIC OF POLAND

AND

THE SWISS FEDERAL COUNCIL

DESIRING to conclude a Convention for the avoidance of double
taxation with respect to taxes on income and on capital

HAVE AGREED as follows:

* Published as submitted.

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 and on capital 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 and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, 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 Poland:

- (i) the corporate income tax;
 - (ii) the personal income tax;
 - (iii) the equalisation tax;
 - (iv) the tax on wages and salaries;
 - (v) the agricultural tax;
- (hereinafter referred to as "Polish tax");

b) in Switzerland:

the federal, cantonal and communal taxes

- (i) on income (total income, earned income, income from capital, industrial and commercial profits, capital gains, and other items of income); and
- (ii) on capital (total property, movable and immovable property, business assets, paid-up capital and reserves, and other items of capital)

(hereinafter referred to as "Swiss 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. At the end of each year, the competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.

5. The Convention shall not apply to Federal anticipatory tax withheld at the source on prizes in a lottery.

Article 3

General definitions

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

- a) the term "Poland" means the territory of the Republic of Poland including any area beyond the territorial sea which in accordance with international law and under the laws of the Republic of Poland constitutes an area within which the sovereign rights of the Republic of Poland may be exercised;
- b) the term "Switzerland" means the Swiss Confederation;
- 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 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;
- f) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise which 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;