

No. 49224

**Poland
and
Malta**

Agreement between the Government of the Republic of Poland and the Government of Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Valletta, 7 January 1994

Entry into force: *24 November 1994 by notification, in accordance with article 28*

Authentic texts: *English and Polish*

Registration with the Secretariat of the United Nations: *Poland, 11 January 2012*

**Pologne
et
Malte**

Accord entre le Gouvernement de la République de Pologne et le Gouvernement de Malte tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. La Valette, 7 janvier 1994

Entrée en vigueur : *24 novembre 1994 par notification, conformément à l'article 28*

Textes authentiques : *anglais et polonais*

Enregistrement auprès du Secrétariat des Nations Unies : *Pologne, 11 janvier 2012*

[ENGLISH TEXT – TEXTE ANGLAIS]*

AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF POLAND

AND

THE GOVERNMENT OF MALTA

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

* Published as submitted.

**The Government of the Republic of Poland
and
the Government of Malta**

**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

PERSONAL SCOPE

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 and taxes on the total amounts of wages or salaries paid by enterprises.

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

a) in Poland:

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

b) in Malta:

the income tax

(hereinafter referred to as "Malta tax").

4. This Agreement shall apply also to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of this 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 which have been made in their respective taxation laws.

5. Notwithstanding the other provisions of this Article this Agreement shall not apply to tax paid or payable in Malta at the rate provided for in subsection (11) of section 31 of the Income Tax Act (Cap. 123) concerning the chargeable income of any person engaged in the production of petroleum produced in Malta.

ARTICLE 3

GENERAL DEFINITIONS

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

a) the term "Poland" when used in a 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 "Malta" when used in a geographical sense means the Island of Malta, the Island of Gozo and the other islands of