

No. 52093*

**Poland
and
India**

Agreement between the Government of the Polish People's Republic and the Government of the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Warsaw, 21 June 1989

Entry into force: *26 October 1989 by notification, in accordance with article 30*

Authentic texts: *English, Hindi and Polish*

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Note: *See also annex A, No. 52093.*

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**Pologne
et
Inde**

Accord entre le Gouvernement de la République populaire de Pologne et le Gouvernement de la République de l'Inde tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Varsovie, 21 juin 1989

Entrée en vigueur : *26 octobre 1989 par notification, conformément à l'article 30*

Textes authentiques : *anglais, hindi et polonais*

Enregistrement auprès du Secrétariat des Nations Unies : *Pologne, 5 août 2014*

Note : *Voir aussi annexe A, No. 52093.*

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[ENGLISH TEXT – TEXTE ANGLAIS]

A G R E E M E N T

**BETWEEN THE GOVERNMENT OF THE POLISH PEOPLE'S REPUBLIC
AND THE GOVERNMENT OF THE REPUBLIC OF INDIA
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME**

A G R E E M E N T

between

the Government of the Polish People's Republic

and

the Government of the Republic of India

for

the Avoidance of Double Taxation and the Prevention
of Fiscal Evasion with Respect to Taxes on Income

The Government of the Polish People's Republic and the Government of the Republic of India desiring to further develop and facilitate the economic relationship between the two countries, and having decided 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. The taxes to which this Agreement shall apply are:

a) in Poland:

- i) the income tax (podatek dochodowy);
- ii) the tax on wages and salaries (podatek of wynagrodzeń);
- iii) the equalisation tax (podatek wyrównawczy); and
- iv) the agriculture tax (podatek rolny);
(hereinafter referred to as "Polish tax").

- b) in India:
 - i) the income-tax including any surcharge thereon imposed under the Income-tax Act, 1961;
 - ii) the surtax imposed under the Companies (Profits) Surtax Act, 1964;(hereinafter referred to as "Indian tax").
- 2. The Agreement shall also apply to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of the present Agreement in addition to, or in place of, the taxes referred to in paragraph 1. The competent authorities of the Contracting States shall notify each other of any substantial changes which are made in their respective taxation laws, which are the subject of this Agreement.

Article 3

General Definitions

- 1. In this Agreement, unless the context otherwise requires:
 - a) the term "Poland" means the Polish People's Republic and when used in a geographical sense means the territory of the Polish People's Republic and any maritime area adjacent to the territorial waters of the Polish People's Republic within which, under the laws of the Polish People's Republic and in accordance with international law, the Polish People's Republic has sovereignty or sovereign and exclusive rights.
 - b) the term "India" means the Republic of India and when used in a geographical sense means the territory of the Republic of India and any maritime area adjacent to the territorial waters of the Republic of India within which, under the laws of India and in accordance with international law, India has sovereignty or sovereign and exclusive rights.

- c) the terms "a Contracting State" and "the other Contracting State" mean Poland or India, as the context requires;
- d) the term "tax" means Polish tax or Indian tax as the context requires, but shall not include any amount which is payable in respect of any default or omission in relation to the taxes to which this Agreement applies or which represents a penalty imposed relating to those taxes;
- e) the term "person" includes an individual, a company and any other entity which is treated as a taxable unit under the taxation laws in force in the respective Contracting States;
- f) the term "company" means any body corporate or any entity which is treated as a company or body corporate under the taxation laws in force in the respective Contracting States;
- g) 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;
- h) the term "competent authority" means in the case of Poland, the Minister of Finance or his authorised representative; and in the case of India, the Central Government in the Ministry of Finance (Department of Revenue) or their authorised representative;
- i) the term "national" means any individual possessing the nationality of a Contracting State and any legal person, partnership or association deriving the status from the laws in force in the Contracting State;
- j) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a