

No. 54805*

**Poland
and
South Africa**

Agreement between the Government of the Republic of Poland and the Government of the Republic of South Africa for the avoidance of double taxation with respect to taxes on income. Warsaw, 10 November 1993

Entry into force: *5 December 1995, in accordance with article 28*

Authentic texts: *English and Polish*

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**Pologne
et
Afrique du Sud**

Accord entre le Gouvernement de la République de Pologne et le Gouvernement de la République sud-africaine tendant à éviter les doubles impositions en matière d'impôts sur le revenu. Varsovie, 10 novembre 1993

Entrée en vigueur : *5 décembre 1995, conformément à l'article 28*

Textes authentiques : *anglais et polonais*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Pologne, 8 novembre 2017*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF POLAND

AND

THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA

FOR THE AVOIDANCE OF

DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME

PREAMBLE

THE GOVERNMENT OF THE REPUBLIC OF POLAND

AND

THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA

DESIRING to promote and strengthen the economic relations between
the two countries

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); and
 - (iii) the agricultural tax (podatek rolny);(hereinafter referred to as "Polish tax"); and

(b) in South Africa:

(i) the normal tax; and

(ii) the non-resident shareholders tax;

(hereinafter referred to as "South African tax").

4. This Agreement shall also apply 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 referred to in this Article. The competent authorities of the Contracting States shall notify to each other any significant changes which have been made in their respective taxation laws.

ARTICLE 3

GENERAL DEFINITIONS

1. For the purposes of this Agreement:

(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 "South Africa" means the Republic of South Africa and, when used in a geographical sense, includes the territorial sea thereof as well as any area outside the territorial sea which has been or may hereafter be designated, under the laws of South Africa as areas within which South Africa may exercise sovereign rights or jurisdiction;

- (c) the terms "a Contracting State" and "the other Contracting State" mean Poland or South Africa as the context requires;
- (d) the term "national" means all individuals possessing the nationality of a Contracting State and all legal persons, partnerships, associations and other entities deriving their status as such from the law in force in a Contracting State;
- (e) the term "person" comprises an individual, a company or any other body of persons which is treated as an entity for tax purposes;
- (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 "company" means any body corporate or any other entity which is treated as a body corporate for tax purposes;
- (h) 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; and
- (i) the term "competent authority" means
 - (i) in the case of Poland the Minister of Finance, or his authorized representative; and
 - (ii) in the case of South Africa the Commissioner for Inland Revenue, or his authorized representative.