

No. 55351*

**Poland
and
Hungary**

Convention between the Republic of Poland and the Republic of Hungary for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Budapest, 23 September 1992

Entry into force: *10 September 1995, in accordance with article 29*

Authentic text: *English*

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**Pologne
et
Hongrie**

Convention entre la République de Pologne et la République de Hongrie tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu et sur la fortune. Budapest, 23 septembre 1992

Entrée en vigueur : *10 septembre 1995, conformément à l'article 29*

Texte authentique : *anglais*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

BETWEEN

THE REPUBLIC OF POLAND

AND

THE REPUBLIC OF HUNGARY

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

The Government of the Republic of Poland and the Government of the
Republic of Hungary

Desiring to conclude a Convention for the avoidance of double
taxation and the prevention of fiscal evasion with respect to
taxes on income and on capital

and to further develop and facilitate their economic relationships

have agreed as follows:

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 personal income tax
- (ii) the corporate income tax
- (iii) the agricultural tax

/hereinafter referred to as "Polish tax"/

b/ in Hungary:

- (i) the income tax on individuals;
- (ii) the corporation tax;
- (iii) taxes on landed property;
- (iv) the building tax;
- (v) local business tax

/hereinafter referred to as "Hungarian tax"/;

4. This Convention shall apply also to any identical or substantially similar taxes which are imposed by either Contracting State 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 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 Convention, unless the context otherwise requires:

a/ the term " Poland" when used in a geographical sense means the territory of the 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 "Hungary" when used in geographical sense means the territory of the Republic of Hungary;

c/ the terms "a Contracting State" and "the other Contracting State" mean Poland or Hungary as the context requires;

d/ the term "person" includes an individual, a company or any other body of persons;

e/ the term "company" means any body corporate or any entity which is treated as a body corporate 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 "nationals" means :

- (i) all individuals possessing the nationality of a Contracting State ;
- (ii) all legal persons, partnerships and associations deriving their status as such from the law in force in a Contracting State;

h/ the term "international traffic" means any transport by ships, boats, road vehicles or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ships, boats, road vehicles or aircraft are operated solely between places in the other Contracting State;