

No. 55417*

**Poland
and
Yugoslavia (Federal Republic of)**

Agreement between the Government of the Republic of Poland and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital. Warsaw, 12 June 1997

Entry into force: *17 June 1998 by the exchange of the instruments of ratification, in accordance with article 29*

Authentic texts: *English, Polish and Serbian*

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**Pologne
et
Yougoslavie (République fédérale de)**

Accord entre le Gouvernement de la République de Pologne et le Gouvernement fédéral de la République fédérale de Yougoslavie tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune. Varsovie, 12 juin 1997

Entrée en vigueur : *17 juin 1998 par l'échange des instruments de ratification, conformément à l'article 29*

Textes authentiques : *anglais, polonais et serbe*

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AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF POLAND

And

**THE FEDERAL GOVERNMENT OF THE FEDERAL
REPUBLIC OF YUGOSLAVIA**

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

**The Government of the Republic of Poland and the Federal
Government of the Federal Republic of Yugoslavia**

**desiring to conclude an Agreement for the avoidance of double taxation with
respect to taxes on income and on capital, with a view to establishing stable
conditions for comprehensive development of economic and other co-operation
between the two countries, especially in the field of long-term forms of mutual
co-operation and investment,**

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 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 Agreement shall apply are in particular:

in Poland:

- 1) the personal income tax;
 - 2) the corporate income tax.
- (hereinafter referred to as " Polish tax").

in Yugoslavia:

1. the tax on profit;
2. the tax on income;
3. the tax on capital;
4. the tax on revenue from international transport.
(hereinafter referred to as "Yugoslav tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Agreement:

- 1) the terms "Contracting State" and "the other Contracting State" means Poland or Yugoslavia , as the context requires;
- 2) the term "Poland" means the Republic of Poland and when used in a geographical sense it means the land territory of Poland, its internal sea waters and the belt of the territorial sea, the air space thereover, as well as the seabed and subsoil of the part of the high sea outside the outer limit of the territorial sea over which Poland exercises its sovereign rights for the purpose of exploration and exploitation of their natural resources in accordance with its internal legislation and international law;
- 3) the term "Yugoslavia" means the Federal Republic of Yugoslavia and when used in a geographical sense it means the land territory of