





















78	Agreement between the Government of the Republic of Poland and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital	United Arab Emirates	Original	31.01.1993	21.04.1994
			Amending Instrument (a)	11.12.2013	01.05.2015

### Article 3 – Transparent Entities

#### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 3(6) of the Convention, the Republic of Poland considers that the following agreement contains a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
49	Mexico	Protocol (1)

### Article 4 – Dual Resident Entities

#### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 4(4) of the Convention, the Republic of Poland considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 4(3)
2	Saudi Arabia	Article 4(3)
3	Armenia	Article 4(3)
4	Australia	Article 4(4)
5	Austria	Article 4(3)
6	Azerbaijan	Article 4(3)
7	Bangladesh	Article 4(3)
8	Belgium	Article 4(3)
9	Belarus	Article 4(3)
10	Bosnia and Herzegovina	Article 4(3)
11	Bulgaria	Article 4(3)
12	Chile	Article 4(3)
13	China	Article 4(3)
14	Croatia	Article 4(3)
15	Cyprus	Article 4(3)
16	Czech Republic	Article 4(3)

17	Denmark	Article 4(3)
18	Egypt	Article 4(3)
19	Estonia	Article 4(3)
20	Ethiopia	Article 4(3)
21	Philippines	Article 4(3)
22	Finland	Article 4(3)
23	France	Article 4(3)
24	Greece	Article 4(3)
25	Spain	Article 4(3)
26	Netherlands	Article 4(3)
27	India	Article 4(3)
28	Indonesia	Article 4(3)
29	Iran	Article 4(3)
30	Ireland	Article 4(3)
31	Iceland	Article 4(3)
32	Israel	Article 4(3)
33	Japan	Article 4(3)
34	Jordan	Article 4(3)
35	Canada	Articles 4(3) and 4(4)
36	Qatar	Article 4(3)
37	Kazakhstan	Article 4(3)
38	Kyrgyzstan	Article 4(3)
39	Korea	Article 4(3)
40	Kuwait	Article 4(4)
41	Lebanon	Article 4(3)
42	Lithuania	Article 4(3)
43	Luxembourg	Article 4(3)
44	Latvia	Article 4(3)
45	Macedonia	Article 4(3)
46	Malaysia	Article 4(3)
47	Malta	Article 4(3)
48	Morocco	Article 4(3)
49	Mexico	Article 4(3)
50	Moldova	Article 4(3)
51	Mongolia	Article 4(3)
52	Norway	Article 4(3)
53	New Zealand	Article 4(4)
54	Pakistan	Article 4(3)
55	Portugal	Article 4(3)
56	South Africa	Article 4(3)
57	Russia	Article 1(3)
58	Romania	Article 4(3)
59	Serbia	Article 4(3)
60	Singapore	Article 4(3)
61	Slovak Republic	Article 4(3)
62	Slovenia	Article 4(3)
63	Sri Lanka	Article 4(3)
64	Syria	Article 4(3)
65	Swiss Confederation	Article 4(3)
66	Sweden	Article 4(3)

67	Tajikistan	Article 4(3)
68	Thailand	Article 4(3)
69	Tunisia	Article 4(3)
70	Turkey	Article 4(3)
71	Ukraine	Article 4(3)
72	Uzbekistan	Article 4(3)
73	Hungary	Article 4(3)
74	United Kingdom	Article 4(3)
75	Vietnam	Article 4(3)
76	Italy	Article 4(3)
77	Zimbabwe	Article 4(3)
78	United Arab Emirates	Article 4(4)

## Article 5 – Application of Methods for Elimination of Double Taxation

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 5(10) of the Convention, the Republic of Poland hereby chooses under Article 5(1) to apply Option C of that Article.

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 5(10)(c) of the Convention, the Republic of Poland considers that the following agreements contain a provision described in Article 5(7). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 24(1)(a)
5	Austria	Article 24(1)(a)
6	Azerbaijan	Article 24(1)
7	Bangladesh	Article 23(1)(a)
8	Belgium	Article 23(2)(a) (after amendment by Article VI of (a))
9	Belarus	Article 23(1)
10	Bosnia and Herzegovina	Article 22(2)(a) and (d)
11	Bulgaria	Article 24(1)
13	China	Article 23(1)(a)
14	Croatia	Article 23(1)(a)
15	Cyprus	Article 24(1)(a)
16	Czech Republic	Article 21(1)(a)
17	Denmark	Article 22(1)(a)
19	Estonia	Article 24(1)(a)
21	Philippines	Article 23(1)(a)
22	Finland	Article 21(2)(a)
23	France	Article 23(1)(a)
24	Greece	Article 24(1)(1)
25	Spain	Article 23(1)(a) of the Polish alternate
28	Indonesia	Article 22(1)(a)
30	Ireland	Article 24(2)(a) in the English

		version/ Article 24(1)(a) in the Polish version
31	Iceland	Article 23(1)(a)
32	Israel	Article 23(1)(a) in the English version/ Article 23(2)(a) in the Polish version
33	Japan	Article 23(1)(a) of the Polish alternate/ Article 23(2)(a) of the Japanese alternate
34	Jordan	Article 22(1)(a)
35	Canada	Article 21(1)(a)
40	Kuwait	Article 24(3)(a)(1)
41	Lebanon	Article 24(1)(a)
42	Lithuania	Article 25(1)(a)
43	Luxembourg	Article 24(2)(a) and (c)
44	Latvia	Article 24(1)(a)
47	Malta	Article 23(1)(a)
48	Morocco	Article 24(1)
49	Mexico	Article 23(1)(a)
51	Mongolia	Article 24(1)(a)
52	Norway	Article 22(1)(a) and (d)
53	New Zealand	Article 21(2)(a)
54	Pakistan	Article 22(1)
55	Portugal	Article 23(a)(i)
56	South Africa	Article 23(1)(a)
58	Romania	Article 25(1)(a)
59	Serbia	Article 24(1)(1)
61	Slovak Republic	Article 24(1)(a) and (c)
62	Slovenia	Article 24(1)(a) in the Polish and English version of the Polish alternate / Article 24(2)(a) in the Slovenian and English version of the Slovenian alternate
65	Swiss Confederation	Article 23(1)(a)
66	Sweden	Article 22(1)(a)
68	Thailand	Article 21(1)
69	Tunisia	Article 22(1)(1)
70	Turkey	Article 23(1)(a)
71	Ukraine	Article 24(2)(a)
73	Hungary	Article 24(1)
74	United Kingdom	Article 22(2)(a)
75	Vietnam	Article 23(1)(a)
76	Italy	Article 23(2)(a)
77	Zimbabwe	Article 24(1)(a)

## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, the Republic of Poland considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	Desiring to conclude an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital,
2	Saudi Arabia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
5	Austria	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
7	Bangladesh	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	Belgium	Desireux de conclure une nouvelle Convention tendant à éviter les doubles impositions et à prévenir la fraude et l'évasion en matière d'impôts sur le revenu et sur la fortune,
10	Bosnia and Herzegovina	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,
12	Chile	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,
13	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
15	Cyprus	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital <and to promote their mutual economic relations by removing fiscal obstacles>,
16	Czech Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Denmark	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,
18	Egypt	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
20	Ethiopia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to

		taxes on income,
22	Finland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Greece	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
25	Spain	<p>&lt;Biorąc pod uwagę zasady i postanowienia Aktu końcowego Konferencji Bezpieczeństwa i Współpracy w Europie i powodując się chęcią dalszego rozwijania i ułatwiania wzajemnych stosunków gospodarczych,&gt; postanowiły zawrzeć Umowę o unikaniu podwójnego opodatkowania w zakresie podatków od dochodu i majątku</p> <p>&lt; El Gobierno de España y el Gobierno de la República Popular de Polonia, vistos los principios y cláusulas del Acta Final de la Conferencia de Seguridad y Cooperación Europea, deseosos de continuar el desarrollo y la agilización de sus relaciones económicas, han decidido concluir un Convenio&gt; para evitar la doble imposición con respecto a los impuestos sobre la renta y el capital,</p> <p>&lt;Taking into consideration the rules and the conclusions of the final Act of the Conference for Security and Co-operation in Europe and also proceeding from intention to further develop and facilitate mutual economical relations, decided to&gt; conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,</p> <p>A translation of the Preamble into English (the original Agreement done in Polish and Spanish)</p>
26	Netherlands	Desiring to conclude a new convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income by both states
28	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	Iran	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
30	Ireland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Iceland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
32	Israel	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

36	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
39	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <and to further develop and facilitate their economic relationship,>
41	Lebanon	<Desiring to promote and strengthen their economic co-operation> by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
42	Lithuania	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
43	Luxembourg	Désireux de conclure une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune  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  A translation of the Preamble into English (the original Agreement done in Polish and French)
44	Latvia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
45	Macedonia	Desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital,
46	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
48	Morocco	Désireux de conclure une convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
49	Mexico	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
52	Norway	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
53	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	Portugal	<The Government of the Portuguese Republic and the Government of the Republic of Poland,> desiring to conclude a Convention for the avoidance of double taxation

		and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
57	Russia	<p>&lt;Kierując się dążeniem do rozwijania i umacniania współpracy gospodarczej, naukowej, technicznej i kulturalnej między obydwoma Państwami, oraz&gt; w celu wyeliminowania podwójnego opodatkowania w zakresie podatków od dochodu i majątku,</p> <p>&lt;руководствуясь стремлением развивать и укреплять экономическое, научное, техническое и культурное сотрудничество между обоими Государствами,&gt; и в целях избежания двойного налогообложения доходов и имущества решили заключить настоящее Соглашение,</p> <p>&lt;Proceeding from intention to develop and strengthen the economic, scientific, technical and cultural co-operation between both States, and&gt; with the view to eliminate double taxation with respect to taxes on income and on capital,</p> <p>A translation of the Preamble into English (the original Agreement done in Polish and Russian)</p>
59	Serbia	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,>
60	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	Slovak Republic	<Desiring to promote their mutual economic relations by removing fiscal obstacles> and having decided to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
62	Slovenia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
63	Sri Lanka	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
64	Syria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
65	Swiss Confederation	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
68	Thailand	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
69	Tunisia	Désireux de conclure une convention en vue d'éviter la double imposition en matière d'impôts sur le revenu,
70	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital

73	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>,
74	United Kingdom	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 gains;
75	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
76	Italy	Desiring to conclude an Agreement to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
77	Zimbabwe	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, capital and capital gains,

## Article 7 – Prevention of Treaty Abuse

### *Statement of Acceptance of the PPT as an Interim Measure*

Pursuant to Article 7(17)(a) of the Convention, the Republic of Poland hereby expresses a statement that while the Republic of Poland accepts the application of Article 7(1) alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in addition to or in replacement of Article 7(1), through bilateral negotiation.

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, the Republic of Poland considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Saudi Arabia	Article 27
6	Azerbaijan	Articles 11(7) and 12(7)
10	Bosnia and Herzegovina	Article 26(1)
12	Chile	Articles 11(7) and 12(7)
20	Ethiopia	Article 28
24	Greece	Articles 11(7) and 12(7)
27	India	Article 28A
35	Canada	Articles 10(6), 11(8) and 12(8)
37	Kazakhstan	Articles 11(7) and 12(6)
39	Korea	Article 22A(1)
41	Lebanon	Articles 11(8) and 12(7)
46	Malaysia	Articles 10(6), 11(8), 12(7) and 13(7)
47	Malta	Articles 10(6), 11(8) and

		12(7)
49	Mexico	Articles 11(8) and 12(7)
50	Moldova	Articles 11(7) and 12(6)
60	Singapore	Articles 10(8), 11(8) and 12(7)
63	Sri Lanka	Article 27
71	Ukraine	Articles 11(7) and 12(6)
72	Uzbekistan	Article 12(7)
74	United Kingdom	Articles 10(6), 11(8), 12(7) and 21(4)
78	United Arab Emirates	Article 23A

## Article 8 – Dividend Transfer Transactions

### *Reservation*

Pursuant to Article 8(3)(b)(i) of the Convention, the Republic of Poland reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements to the extent that the provisions described in Article 8(1) already include a minimum holding period. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
8	Belgium	Article 10(2)(a) (after amendment by Article II of (a): Article 10(2), second subparagraph (a))
15	Cyprus	Article 10(2)(a)
17	Denmark	Article 10(2)(a)
43	Luxembourg	Article 10(2)(a)
47	Malta	Article 10(2)(a)
52	Norway	Article 10(2)(a)
55	Portugal	Article 10(3)
60	Singapore	Article 10(2)(a)
61	Slovak Republic	Article 10(2)(a)
65	Swiss Confederation	Article 10(2a)(a)
74	United Kingdom	Article 10(2)(a)

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, the Republic of Poland considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 10(2)(a)
5	Austria	Article 10(2)(a)

7	Bangladesh	Article 10(2)(a)
9	Belarus	Article 10(2)(a)
10	Bosnia and Herzegovina	Article 10(2)(a)
12	Chile	Article 10(2)(a)
14	Croatia	Article 10(2)(a)
19	Estonia	Article 10(2)(a)
21	Philippines	Article 10(2)(a)
22	Finland	Article 10(2)(a)
23	France	Article 10(2)(a)
25	Spain	Article 10(2)(a)
26	Netherlands	Article 10(2)(a)
28	Indonesia	Article 10(2)(a)
30	Ireland	Article 10(3)
31	Iceland	Article 10(2)(a)
32	Israel	Article 10(2)(a)
35	Canada	Article 10(2)(a)
37	Kazakhstan	Article 10(2)(a)
39	Korea	Article 10(2)(a)
42	Lithuania	Article 10(2)(a)
44	Latvia	Article 10(2)(a)
45	Macedonia	Article 10(2)(a)
48	Morocco	Article 10(2)(a)
49	Mexico	Article 10(2)(a)
50	Moldova	Article 10(2)(a)
54	Pakistan	Article 10(1) and (2)
56	South Africa	Article 10(2)(a)
58	Romania	Article 10(2)(a)
59	Serbia	Article 10(2)(1) of the English and Serbian version / Article 10(2)(a) of the Polish version
62	Slovenia	Article 10(2)(a)
66	Sweden	Article 10(2)(a)
67	Tajikistan	Article 10(2), first subparagraph
68	Thailand	Article 10(2)
69	Tunisia	Article 10(2), first subparagraph
70	Turkey	Article 10(2)(a)
71	Ukraine	Article 10(2)(a)
72	Uzbekistan	Article 10(2)(a)
75	Vietnam	Article 10(2)(a)
77	Zimbabwe	Article 10(2)(a)

**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, the Republic of Poland hereby chooses to apply Article 9(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, the Republic of Poland considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Saudi Arabia	Article 13(4)
3	Armenia	Article 13(4)
4	Australia	Article 13(4)
5	Austria	Article 13(2)
6	Azerbaijan	Article 13(2)
7	Bangladesh	Part of Article 13(1)
8	Belgium	Article 13(4)
10	Bosnia and Herzegovina	Article 13(4)
14	Croatia	Article 13(4)
17	Denmark	Article 13(5)
18	Egypt	Article 13(4)
19	Estonia	Part of Article 13(1)
20	Ethiopia	Article 14(4)
21	Philippines	Article 13(3)
22	Finland	Article 13(2)
23	France	Part of Article 13(1)
25	Spain	Part of Article 13(1)
27	India	Article 14(4)
29	Iran	Article 13(4)
30	Ireland	Article 13(2)
31	Iceland	Article 13(3)
32	Israel	Part of Article 13(1)
35	Canada	Article 13(4)
37	Kazakhstan	Article 13(2)
38	Kyrgyzstan	Article 13(4)
39	Korea	Article 13(4)
42	Lithuania	Part of Article 13(1)
43	Luxembourg	Article 13(4)
44	Latvia	Part of Article 13(1)
46	Malaysia	Article 14(4)
47	Malta	Article 13(2)
48	Morocco	Article 13(4)
49	Mexico	Article 13(2)
50	Moldova	Article 13(2)
51	Mongolia	Article 13(4)

52	Norway	Article 13(4)
53	New Zealand	Article 13(4)
60	Singapore	Article 13(4)
61	Slovak Republic	Article 13(4)
63	Sri Lanka	Article 13(4)
65	Swiss Confederation	Article 13(3a)
66	Sweden	Part of Article 13(1)
67	Tajikistan	Article 13(4)
71	Ukraine	Article 13(2)
74	United Kingdom	Article 13(2)
77	Zimbabwe	Article 13(4)
78	United Arab Emirates	Article 13(4)

#### **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

##### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, the Republic of Poland reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

#### **Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies**

##### ***Reservation***

Pursuant to Article 12(4) of the Convention, the Republic of Poland reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

#### **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

##### ***Reservation***

Pursuant to Article 13(6)(a) of the Convention, the Republic of Poland reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

#### **Article 14 – Splitting-up of Contracts**

##### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, the Republic of Poland reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

## **Article 15 – Definition of a Person Closely Related to an Enterprise**

### ***Reservation***

Pursuant to Article 15(2) of the Convention, the Republic of Poland reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

## **Article 16 – Mutual Agreement Procedure**

### ***Reservation***

Pursuant to Article 16(5)(a) of the Convention, the Republic of Poland reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Poland considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
28	Indonesia	Article 24(1), second sentence
36	Qatar	Article 24(1), second sentence
40	Kuwait	Article 26(1), second sentence
41	Lebanon	Article 26(1), second sentence
76	Italy	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Poland considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article

16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 26(1), second sentence
2	Saudi Arabia	Article 24(1), second sentence
3	Armenia	Article 26(1), second sentence
4	Australia	Article 25(1), second sentence
5	Austria	Article 26(1), second sentence
7	Bangladesh	Article 25(1), second sentence
8	Belgium	Article 25(1), second sentence
9	Belarus	Article 25(1), second sentence
10	Bosnia and Herzegovina	Article 24(1), second sentence
11	Bulgaria	Article 26(1), second sentence
13	China	Article 25(1), second sentence
14	Croatia	Article 25(1), second sentence
15	Cyprus	Article 26(1), second sentence
16	Czech Republic	Article 23(1), second sentence
17	Denmark	Article 24(1), second sentence
18	Egypt	Article 26(1), second sentence
19	Estonia	Article 26(1), second sentence
20	Ethiopia	Article 26(1), second sentence
21	Philippines	Article 25(1), second sentence
22	Finland	Article 23(1), second sentence
23	France	Article 25(1), second sentence
24	Greece	Article 26(1), second sentence
25	Spain	Article 25(1), second sentence
26	Netherlands	Article 26(1), second sentence
27	India	Article 26(1), second sentence
29	Iran	Article 24(1), second sentence
30	Ireland	Article 26(1), second sentence
31	Iceland	Article 25(1), second sentence
32	Israel	Article 26(1), second sentence
33	Japan	Article 25(1), second sentence
34	Jordan	Article 24(1), second sentence
35	Canada	Article 23(1), second sentence
37	Kazakhstan	Article 25(1), second sentence
38	Kyrgyzstan	Article 25(1), second sentence
39	Korea	Article 25(1), second sentence
42	Lithuania	Article 27(1), second sentence
43	Luxembourg	Article 26(1), second sentence
44	Latvia	Article 26(1), second sentence
45	Macedonia	Article 26(1), second sentence
46	Malaysia	Article 25(1), second sentence
47	Malta	Article 25(1), second sentence
48	Morocco	Article 26(1), second sentence
50	Moldova	Article 25(1), third sentence
51	Mongolia	Article 26(1), second sentence
52	Norway	Article 24(1), second sentence

53	New Zealand	Article 23(1), second sentence
55	Portugal	Article 25(1), second sentence
56	South Africa	Article 25(1), second sentence
57	Russia	Article 24(1), second sentence
58	Romania	Article 27(1), second sentence
59	Serbia	Article 26(1), second sentence
60	Singapore	Article 24(1), second sentence
61	Slovak Republic	Article 26(1), second sentence
62	Slovenia	Article 26(1), second sentence
63	Sri Lanka	Article 25(1), second sentence
64	Syria	Article 24(1), second sentence
65	Swiss Confederation	Article 25(1) second sentence
66	Sweden	Article 24(1), second sentence
67	Tajikistan	Article 25(1), second sentence
69	Tunisia	Article 24(1), second sentence
71	Ukraine	Article 26(1), third sentence
72	Uzbekistan	Article 25(1), second sentence
73	Hungary	Article 26(1), second sentence
74	United Kingdom	Article 25(1), second sentence
75	Vietnam	Article 25(1), second sentence
77	Zimbabwe	Article 26(1), second sentence
78	United Arab Emirates	Article 26(1), second sentence

**Notification of Listed Agreements Not Containing Existing Provisions**

Pursuant to Article 16(6)(c)(i) of the Convention, the Republic of Poland considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
49	Mexico

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Poland considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
6	Azerbaijan
9	Belarus
11	Bulgaria
12	Chile
18	Egypt
25	Spain
28	Indonesia
29	Iran
36	Qatar
45	Macedonia
49	Mexico
50	Moldova
54	Pakistan

56	South Africa
58	Romania
61	Slovak Republic
65	Swiss Confederation
68	Thailand
69	Tunisia
70	Turkey
71	Ukraine
74	United Kingdom
76	Italy
78	United Arab Emirates

Pursuant to Article 16(6)(d)(i) of the Convention, the Republic of Poland considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
4	Australia
23	France

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Poland considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
4	Australia
8	Belgium
12	Chile
30	Ireland
37	Kazakhstan
38	Kyrgyzstan
50	Moldova
53	New Zealand
67	Tajikistan
71	Ukraine
74	United Kingdom
76	Italy

## Article 17 – Corresponding Adjustments

### *Reservation*

Pursuant to Article 17(3)(a) of the Convention, the Republic of Poland reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
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1	Albania	Article 9(2)
2	Saudi Arabia	Article 9(2)
3	Armenia	Article 9(2)
4	Australia	Article 9(3)
5	Austria	Article 9(2)
6	Azerbaijan	Article 9(2)
8	Belgium	Article 9(2)
10	Bosnia and Herzegovina	Article 9(2)
11	Bulgaria	Article 9(2)
14	Croatia	Article 9(2)
15	Cyprus	Article 9(2)
16	Czech Republic	Article 9(2)
17	Denmark	Article 9(2)
18	Egypt	Article 9(2)
19	Estonia	Article 9(2)
20	Ethiopia	Article 9(2)
21	Philippines	Article 9(2)
22	Finland	Article 9(2)
25	Spain	Article 9(2)
26	Netherlands	Article 9(2)
27	India	Article 10(2)
28	Indonesia	Article 9(2)
29	Iran	Article 9(2)
30	Ireland	Article 9(2)
31	Iceland	Article 9(2)
34	Jordan	Article 9(2)
35	Canada	Article 9(2)
39	Korea	Article 9(2)
40	Kuwait	Article 9(2)
41	Lebanon	Article 9(2)
42	Lithuania	Article 9(2)
43	Luxembourg	Article 9(2)
44	Latvia	Article 9(2)
45	Macedonia	Article 9(2)
46	Malaysia	Article 9(2)
47	Malta	Article 9(3)
48	Morocco	Article 9(2)
52	Norway	Article 9(2)
53	New Zealand	Article 9(2)
55	Portugal	Article 9(2)
56	South Africa	Article 9(2)
58	Romania	Article 9(2)
59	Serbia	Article 9(2)
60	Singapore	Article 9(2)
61	Slovak Republic	Article 9(2)
62	Slovenia	Article 9(2)
63	Sri Lanka	Article 9(2)
64	Syria	Article 9(2)
66	Sweden	Article 9(2)
69	Tunisia	Article 9(2)

70	Turkey	Article 9(2)
74	United Kingdom	Article 9(2)
77	Zimbabwe	Article 9(2)
78	United Arab Emirates	Article 9(2)