

# Poland

## A. Progress in the implementation of the minimum standard

Poland has 82 tax agreements in force, as reported in its response to the Peer Review questionnaire. Fifty-two of those agreements comply with the minimum standard.

Poland signed the MLI in 2017 and deposited its instrument of ratification of the MLI on 23 January 2018. The MLI entered into force for Poland on 1 July 2018. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Poland has not listed its agreements with Germany, Montenegro, Switzerland and the United States under the MLI, but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in each of those agreements.

Poland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>114</sup>

## B. Conclusion

No jurisdiction has raised any concerns about their agreements with Poland.

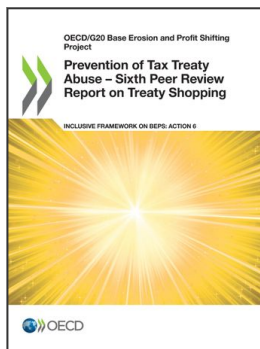
## Summary of the jurisdiction response - Poland

|    | 1. Treaty partners           | 2. Compliance with the standard | 3. Signature of a complying instrument | 4. Minimum standard provision used |
|----|------------------------------|---------------------------------|--|------------------------------------|
| 1  | Albania                      | Yes MLI                         |  | PPT                                |
| 2  | Armenia                      | No                              | Yes MLI                                | PPT                                |
| 3  | Australia                    | Yes MLI                         |  | PPT                                |
| 4  | Austria                      | Yes MLI                         |  | PPT                                |
| 5  | Azerbaijan                   | No                              | No                                     | PPT                                |
| 6  | Bangladesh*                  | No                              | No                                     | PPT                                |
| 7  | Belarus                      | No                              | No                                     | PPT                                |
| 8  | Belgium                      | Yes MLI                         |  | PPT                                |
| 9  | Bosnia-Herzegovina           | Yes MLI                         |  | PPT                                |
| 10 | Bulgaria                     | Yes MLI                         |  | PPT                                |
| 11 | Canada                       | Yes MLI                         |  | PPT                                |
| 12 | Chile                        | Yes MLI                         |  | PPT                                |
| 13 | China (People's Republic of) | Yes MLI                         |  | PPT                                |
| 14 | Croatia                      | Yes MLI                         |  | PPT                                |
| 15 | Cyprus*                      | Yes MLI                         |  | PPT                                |
| 16 | Czechia                      | Yes MLI                         |  | PPT                                |
| 17 | Denmark                      | Yes MLI                         |  | PPT                                |
| 18 | Egypt                        | Yes MLI                         |  | PPT                                |
| 19 | Estonia                      | Yes MLI                         |  | PPT                                |

<sup>114</sup> For its agreements listed under the MLI, Poland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Poland expressed a statement that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation.

|    |                       |           |         |     |
|----|-----------------------|-----------|---------|-----|
| 20 | Ethiopia*             | No        | No      | PPT |
| 21 | Finland               | Yes MLI   |         | PPT |
| 22 | France                | Yes MLI   |         | PPT |
| 23 | Georgia               | Yes other |         | PPT |
| 24 | Germany               | No        | No      |     |
| 25 | Greece                | Yes MLI   |         | PPT |
| 26 | Hungary               | Yes MLI   |         | PPT |
| 27 | Iceland               | Yes MLI   |         | PPT |
| 28 | India                 | Yes MLI   |         | PPT |
| 29 | Indonesia             | Yes MLI   |         | PPT |
| 30 | Iran*                 | No        | No      | PPT |
| 31 | Ireland               | Yes MLI   |         | PPT |
| 32 | Israel                | Yes MLI   |         | PPT |
| 33 | Italy                 | No        | Yes MLI | PPT |
| 34 | Japan                 | Yes MLI   |         | PPT |
| 35 | Jordan                | Yes MLI   |         | PPT |
| 36 | Kazakhstan            | Yes MLI   |         | PPT |
| 37 | Korea                 | Yes MLI   |         | PPT |
| 38 | Kuwait                | No        | No      | PPT |
| 39 | Kyrgyzstan*           | No        | No      | PPT |
| 40 | Latvia                | Yes MLI   |         | PPT |
| 41 | Lebanon*              | No        | No      | PPT |
| 42 | Lithuania             | Yes MLI   |         | PPT |
| 43 | Luxembourg            | Yes MLI   |         | PPT |
| 44 | Malaysia              | Yes MLI   |         | PPT |
| 45 | Malta                 | Yes MLI   |         | PPT |
| 46 | Mexico                | No        | Yes MLI | PPT |
| 47 | Moldova*              | No        | No      | PPT |
| 48 | Mongolia              | No        | Yes MLI | PPT |
| 49 | Montenegro            | No        | No      |     |
| 50 | Morocco               | No        | Yes MLI | PPT |
| 51 | Netherlands           | Yes other |         | PPT |
| 52 | New Zealand           | Yes MLI   |         | PPT |
| 53 | North Macedonia       | No        | Yes MLI | PPT |
| 54 | Norway                | Yes MLI   |         | PPT |
| 55 | Pakistan              | Yes MLI   |         | PPT |
| 56 | Philippines           | No        | No      | PPT |
| 57 | Portugal              | Yes MLI   |         | PPT |
| 58 | Qatar                 | Yes MLI   |         | PPT |
| 59 | Romania               | No        | Yes MLI | PPT |
| 60 | Russian Federation    | Yes MLI   |         | PPT |
| 61 | Saudi Arabia          | Yes MLI   |         | PPT |
| 62 | Serbia                | Yes MLI   |         | PPT |
| 63 | Singapore             | Yes MLI   |         | PPT |
| 64 | Slovak Republic       | Yes MLI   |         | PPT |
| 65 | Slovenia              | Yes MLI   |         | PPT |
| 66 | South Africa          | Yes MLI   |         | PPT |
| 67 | Spain                 | Yes MLI   |         | PPT |
| 68 | Sri Lanka             | No        | No      | PPT |
| 69 | Sweden                | No        | Yes MLI | PPT |
| 70 | Switzerland           | No        | No      |     |
| 71 | Syrian Arab Republic* | No        | No      | PPT |
| 72 | Tajikistan*           | No        | No      | PPT |

|    |                      |         |         |     |
|----|----------------------|---------|---------|-----|
| 73 | Thailand             | Yes MLI |         | PPT |
| 74 | Tunisia              | No      | Yes MLI | PPT |
| 75 | Türkiye              | No      | Yes MLI | PPT |
| 76 | Ukraine              | Yes MLI |         | PPT |
| 77 | United Arab Emirates | Yes MLI |         | PPT |
| 78 | United Kingdom       | Yes MLI |         | PPT |
| 79 | United States        | No      | No      |     |
| 80 | Uzbekistan           | No      | No      | PPT |
| 81 | Viet Nam             | No      | Yes MLI | PPT |
| 82 | Zimbabwe*            | No      | No      | PPT |



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