

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. Thirty-eight 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 signed a bilateral complying instrument with respect to its agreement with Netherlands.

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

Poland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹³⁸

B. Conclusion

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

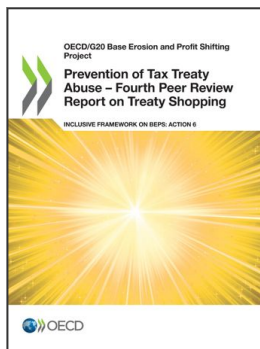
Summary of the jurisdiction response - Poland

	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	No	Yes MLI	PPT
11	Canada	Yes MLI		PPT
12	Chile	No	Yes MLI	PPT
13	China (People's Republic of)	No	Yes MLI	PPT
14	Croatia	No	Yes MLI	PPT
15	Cyprus*	Yes MLI		PPT
16	Czech Republic	Yes MLI		PPT
17	Denmark	Yes MLI		PPT
18	Egypt	Yes MLI		PPT

¹³⁸ 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.

19	Estonia	No	Yes MLI	PPT
20	Ethiopia*	No	No	PPT
21	Finland	Yes MLI		PPT
22	France	Yes MLI		PPT
23	Georgia	No	No	
24	Germany	No	No	
25	Greece	No	Yes MLI	PPT
26	Hungary	No	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	No	Yes MLI	PPT
45	Malta	Yes MLI		PPT
46	Mexico	No	Yes MLI	PPT
47	Moldova*	No	No	PPT
48	Mongolia	No	No	PPT
49	Montenegro	No	No	
50	Morocco	No	Yes MLI	PPT
51	Netherlands	No	Yes other	PPT
52	New Zealand	Yes MLI		PPT
53	North Macedonia	No	Yes MLI	PPT
54	Norway	Yes MLI		PPT
55	Pakistan	No	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	No	Yes MLI	PPT
67	Spain	No	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	No	No	PPT
74	Tunisia	No	Yes MLI	PPT
75	Turkey	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	No	PPT
82	Zimbabwe*	No	No	PPT



From:

Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Poland”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/3b1ced4f-en>

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