

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. Twenty-four of those agreements, the agreements with Australia, Austria, Belgium, Canada, Denmark, Finland, France, Iceland, India, Ireland, Israel, Japan, Lithuania, Luxembourg, Malta, New Zealand, Norway, Serbia, Singapore, the Slovak Republic, Slovenia, Ukraine, the United Arab Emirates, and the United Kingdom, 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. Poland has not listed its agreements with Georgia, Germany and Montenegro but indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to those agreement.

Poland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹¹

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

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

Summary of the jurisdiction response - Poland

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Australia	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
4	Austria	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
5	Azerbaijan*	No	N/A	Yes	N/A	
6	Bangladesh*	No	N/A	Yes	N/A	
7	Belarus*	No	N/A	Yes	N/A	
8	Belgium	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)

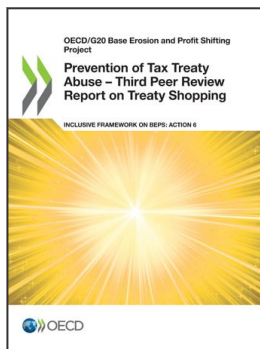
¹¹¹ For its agreements listed under the MLI, Poland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Poland expressed a statement that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation.

9	Bosnia-Herzegovina	No	N/A	Yes	N/A	
10	Bulgaria	No	N/A	Yes	N/A	
11	Canada	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
12	Chile	No	N/A	Yes	N/A	
13	China (People's Republic of)	No	N/A	Yes	N/A	
14	Croatia	No	N/A	Yes	N/A	
15	Cyprus*	No	N/A	Yes	N/A	
16	Czech Republic	No	N/A	Yes	N/A	
17	Denmark	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
18	Egypt	No	N/A	Yes	N/A	
19	Estonia	No	N/A	Yes	N/A	
20	Ethiopia*	No	N/A	Yes	N/A	
21	Finland	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
22	France	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
23	Georgia	No	N/A	No	N/A	
24	Germany	No	N/A	No	N/A	The Protocol will amend the text of the title of the DTA as well as the preamble. It will introduce also the PPT provision.
25	Greece	No	N/A	Yes	N/A	
26	Hungary	No	N/A	Yes	N/A	
27	Iceland	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
28	India	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
29	Indonesia	No	N/A	Yes	N/A	
30	Iran*	No	N/A	Yes	N/A	
31	Ireland	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
32	Israel	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9

						of Article 29 of the 2017 OECD MTC)
33	Italy	No	N/A	Yes	N/A	
34	Japan	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
35	Jordan	No	N/A	Yes	N/A	
36	Kazakhstan	No	N/A	Yes	N/A	
37	Korea	No	N/A	Yes	N/A	
38	Kuwait*	No	N/A	Yes	N/A	
39	Kyrgyzstan*	No	N/A	Yes	N/A	
40	Latvia	No	N/A	Yes	N/A	
41	Lebanon*	No	N/A	Yes	N/A	
42	Lithuania	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
43	Luxembourg	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
44	Malaysia (old)	No	N/A	No	N/A	
45	Malta	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
46	Mexico	No	N/A	Yes	N/A	
47	Moldova*	No	N/A	Yes	N/A	
48	Mongolia	No	N/A	Yes	N/A	
49	Montenegro	No	N/A	No	N/A	Invitation letter sent for bilateral negotiation
50	Morocco	No	N/A	Yes	N/A	
51	Netherlands	No	N/A	Yes ¹¹²	N/A	
52	New Zealand	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
53	North Macedonia	No	N/A	Yes	N/A	
54	Norway	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
55	Pakistan	No	N/A	Yes	N/A	
56	Philippines*	No	N/A	Yes	N/A	
57	Portugal	No	N/A	Yes	N/A	

¹¹² The tax agreement concluded between Poland and the Netherlands in 2002 has been notified by Poland as “covered” under the MLI. The Netherlands didn’t notify the tax treaty with Poland as “covered”. In order to introduce to the above DTA the minimum standard provided for in the BEPS Action 6, bilateral negotiations were held. On 29 October 2020, the Protocol amending this tax agreement was signed. The Protocol provides for, amongst others, the inclusion of the preamble statement and the PPT clause in the DTA. As soon as the Protocol comes into force and is effective, this DTA will include the minimum standard resulting from the BEPS Action 6.

58	Qatar	No	N/A	Yes	N/A	
59	Romania	No	N/A	Yes	N/A	
60	Russia	No	N/A	Yes	N/A	
61	Saudi Arabia	No	N/A	Yes	N/A	
62	Serbia	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
63	Singapore	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
64	Slovak Republic	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
65	Slovenia	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
66	South Africa	No	N/A	Yes	N/A	
67	Spain	No	N/A	Yes	N/A	
68	Sri Lanka	No	N/A	Yes	N/A	
69	Sweden	No	N/A	Yes	N/A	
70	Switzerland	No	N/A	Yes	N/A	
71	Syrian Arab Republic*	No	N/A	Yes	N/A	
72	Tajikistan*	No	N/A	Yes	N/A	
73	Thailand	No	N/A	Yes	N/A	
74	Tunisia	No	N/A	Yes	N/A	
75	Turkey	No	N/A	Yes	N/A	
76	Ukraine	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
77	United Arab Emirates	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
78	United Kingdom	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
79	United States	No	N/A	No	N/A	Invitation letter sent for bilateral negotiation
80	Uzbekistan*	No	N/A	Yes	N/A	
81	Viet Nam	No	N/A	Yes	N/A	
82	Zimbabwe*	No	N/A	Yes	N/A	



From:

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

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d6cecbb8-en>

Please cite this chapter as:

OECD (2021), "Poland", in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/54a5aca4-en>

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