

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. Eleven of those agreements, the agreements with Australia, Austria, France, Israel, Japan, Lithuania, New Zealand, Serbia, Slovak Republic, Slovenia, 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, listing 76 tax agreements.¹¹⁹ The MLI has entered into force for Poland on 1 July 2018.

Poland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹²⁰

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Other agreements listed under the MLI are expected to become compliant with the minimum standard once the MLI has been ratified by the other contracting jurisdiction. Poland indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreement with Georgia, Germany, Montenegro* and the United States.

B. Implementation issues

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

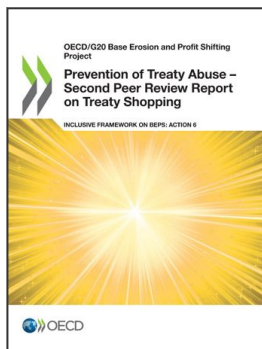
Summary of the jurisdiction response – Poland

	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	No	N/A	Yes	N/A	
9	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
10	Bulgaria	No	N/A	Yes	N/A	
11	Canada	No	N/A	Yes	N/A	
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	No	N/A	Yes	N/A	
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	No	N/A	Yes	N/A	
22	France	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT alone (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	No	N/A	Yes	N/A	
28	India	No	N/A	Yes	N/A	
29	Indonesia	No	N/A	Yes	N/A	
30	Iran*	No	N/A	Yes	N/A	
31	Ireland	No	N/A	Yes	N/A	
32	Israel	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT alone (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 alone (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 alone (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
43	Luxembourg	No	N/A	Yes	N/A	
44	North Macedonia	No	N/A	Yes	N/A	
45	Malaysia	No	N/A	No	N/A	
46	Malta	No	N/A	Yes	N/A	
47	Mexico	No	N/A	Yes	N/A	
48	Moldova*	No	N/A	Yes	N/A	
49	Mongolia	No	N/A	Yes	N/A	
50	Montenegro*	No	N/A	No	N/A	Invitation letter sent for bilateral negotiation
51	Morocco	No	N/A	Yes	N/A	
52	Netherlands	No	N/A	Yes	N/A	
53	New Zealand	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT alone (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
54	Norway	No	N/A	Yes	N/A	
55	Pakistan	No	N/A	Yes	N/A	
56	Philippines*	No	N/A	Yes	N/A	
57	Portugal	No	N/A	Yes	N/A	
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 alone (equivalent to paragraph 9 of Article 29 of the 2017 OECD MTC)
63	Singapore	No	N/A	Yes	N/A	
64	Slovak Republic	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT alone (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 alone (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	No	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	No	N/A	Yes	N/A	
77	United Arab Emirates	No	N/A	Yes	N/A	
78	United Kingdom	Yes	PPT alone	N/A	N/A	The express statement in the preamble and the PPT alone (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	



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