



AGREEMENT

BETWEEN THE GOVERNMENT OF THE REPUBLIC OF
POLAND AND THE GOVERNMENT OF THE STATE OF
QATAR FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME

The Government of the Republic of Poland and the Government of the State
of Qatar,

Desiring to conclude an Agreement for the Avoidance of Double Taxation
and the Prevention of Fiscal Evasion with Respect to Taxes on income,

Have agreed as follows:

ARTICLE 1
PERSONS COVERED

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2
TAXES COVERED

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or of its political sub-divisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income, all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property.
3. The existing taxes to which the Agreement shall apply are:
 - (a) in the case of the Republic of Poland:
 - the personal income tax, and
 - the corporate income tax,
(hereinafter referred to as "Polish tax"); and
 - (b) in the case of the State of Qatar:
 - the income tax
(hereinafter referred to as "Qatar tax").
4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Agreement in addition to, or in place of the, existing taxes. The Competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their respective tax laws.

ARTICLE 3
GENERAL DEFINITIONS

1. For the purpose of this Agreement, unless the context otherwise requires:
 - (a) the term "Poland" means the territory of the Republic of Poland, including any area beyond its territorial waters, within which under the laws of the Republic of Poland and in accordance with international law Poland exercises its sovereign rights over the sea-bed, its subsoil and their natural resources;
 - (b) the term "Qatar" means the State of Qatar, its lands, internal waters, territorial sea including its bed and subsoil, the air space over them, the exclusive economic zone and the continental shelf, over which the State of Qatar exercises sovereign rights and jurisdiction in accordance with the provisions of international law and Qatar's national laws and regulations;
 - (c) the term "a Contracting State" and "the other Contracting State" means the Republic of Poland or the State of Qatar, as the context requires;
 - (d) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - (e) the term "competent authority" means;
 - 1) in the case of the Republic of Poland, the Minister of Finance or his authorised representative, and
 - 2) in the case of the State of Qatar, the Minister of Economy and Finance, or his authorised representative
 - (f) the term "enterprise" applies to the carrying on of any business ;
 - (g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise

carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

(h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

(i) the term "national" means:

- 1) any individual possessing the nationality of a Contracting State;
- 2) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;

(j) the term "person" includes an individual, a company and any other body of persons which is treated as an entity for tax purposes; and also includes a Contracting State and any political subdivision or local authority thereof;

(k) the term "business" includes the performance of professional services and of other activities of an independent character.

2. When implementing the provisions of this Agreement by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that State concerning the taxes to which the Agreement applies.

ARTICLE 4 RESIDENT

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does

not include any person who is liable to tax in that State in respect only of income from sources situated in that State.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

(a) he shall be deemed to be a resident of the Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the Contracting State in which his personal and economic relations are closer (Centre of Vital Interests);

(b) if the Contracting State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident of the Contracting State of which he has an habitual abode;

(c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;

(d) if the residence status of an individual cannot be determined in accordance with the provisions of sub-paragraphs (a), (b) and (c) above, then the competent authorities of the two Contracting States shall settle this question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of effective management is situated.

ARTICLE 5
PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" includes especially:
 - (a) a place of management;
 - (b) a branch ;
 - (c) an office ;
 - (d) a factory ;
 - (e) a workshop;
 - (f) a premises used as sales outlet;
 - (g) a farm or plantation;
 - (h) a mine, an oil or gas well, a quarry or any other place of extraction or exploitation of natural resources; and
 - (i) a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than (6) six months.
3. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:
 - (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
 - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

