

CONVENTION BETWEEN THE GOVERNMENT OF CANADA
AND THE GOVERNMENT OF THE POLISH PEOPLE'S REPUBLIC
FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT
TO TAXES ON INCOME AND ON CAPITAL

The Government of Canada and the Government of the Polish People's Republic, desiring to further develop and facilitate their mutual economic relationships, have decided to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, have agreed as follows:

ARTICLE 1

Personal Scope

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

ARTICLE 2

Taxes Covered

1. This Convention shall apply to taxes on income and on capital imposed on behalf of each Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.
3. The existing taxes to which the Convention shall apply are, in particular:
 - (a) in the case of Canada: the income taxes imposed by the Government of Canada, (hereinafter referred to as "Canadian tax");
 - (b) in the case of Poland:
 - (i) the income tax (podatek dochodowy);
 - (ii) the tax on wages or salaries (podatek od wynagrodzen); and
 - (iii) the equalization tax (podatek wyrownawczy),