

AGREEMENT BETWEEN
THE REPUBLIC OF POLAND
AND
THE COMMONWEALTH OF DOMINICA
FOR THE EXCHANGE OF INFORMATION
WITH RESPECT TO TAXES AND TAX MATTERS

Whereas the Republic of Poland and the Commonwealth of Dominica ("the Contracting Parties") recognize the need for co-operation and the exchange of information with respect to tax matters;

Whereas the Contracting Parties wish to enhance and facilitate the terms and conditions governing the exchange of information with respect to taxes and tax matters;

NOW, therefore, the Contracting Parties, desiring to facilitate the exchange information with respect to taxes and tax matters,

Have agreed as follows:

Article 1
Object and Scope of the Agreement

The Contracting Parties, through their competent authorities, shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes and tax matters covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation of tax matters or prosecution of criminal tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable. The requested Party shall use its best endeavours to ensure that any such rights and safeguards are not applied in a manner that unduly prevents or delays effective exchange of information.

Article 2 Jurisdiction

A requested Party is not obliged to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

Article 3 Taxes Covered

1. This Agreement shall apply to the following taxes imposed by the Contracting Parties:

a) in respect of Poland:

- i) the personal income tax;
- ii) the corporate income tax;
- iii) tax on goods and service;

b) in respect of Dominica, taxes of every kind and description, including customs duties, imposed by the laws of Dominica at the date of signature of this Agreement;

2. This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting Parties shall notify each other of any substantial changes in their laws which may effect the obligations of that Contracting Party pursuant to this Agreement.

Article 4

Definitions

1. In this Agreement, unless otherwise defined, the term:

- a) "Poland" means the Republic of Poland and, when used in a geographical sense, means the territory of the Republic of Poland, and any area adjacent to the territorial waters of the Republic of Poland within which, under the laws of Poland and in accordance with international law, the rights of Poland with respect to the exploration and exploitation of the natural resources of the seabed and its sub-soil may be exercised;
- b) "Dominica" means the Commonwealth of Dominica and, when used in a geographical sense, means the island of Dominica, including the territorial waters thereof, the sea-bed, its subsoil and their natural resources, and any other area in the sea and in the air within which the Commonwealth of Dominica in accordance with international law exercises its sovereign rights;
- c) "Contracting Party" means Poland or Dominica, as the context requires;
- d) "competent authority" means:
 - i) in respect of Poland, the Minister of Finance or his authorized representative;
 - ii) in respect of Dominica, the Minister for Finance or the Minister's authorized representative;
- e) "person" includes an individual, a company and any other body of persons;
- f) "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- g) "publicly traded company" means any company whose principal class of shares is listed on a recognized stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold "by the public" if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- h) "principal class of shares" means the class or classes of shares representing a majority of the voting power and value of the company;
- i) "recognized stock exchange" means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
- j) "public collective investment fund or scheme" means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold, or redeemed by the public and such purchase, sale, or redemption is not implicitly or explicitly restricted to a limited group of investors;

- k) "tax" means any tax to which the Agreement applies;
- l) "applicant Party" means the Contracting Party requesting information;
- m) "requested Party" means the Contracting Party requested to provide information;
- n) "information gathering measures" means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
- o) "information" means any fact, statement or record in any form whatever;
- p) "criminal tax matters" means tax matters involving intentional conduct whether before or after the entry into force of this Agreement which is liable to prosecution under the criminal laws of the requesting Party and includes all cases where a person has been notified that proceedings concerning those matters have been initiated against that person;
- r) "criminal laws" means all criminal laws designated as such under domestic law irrespective of whether such are contained in the tax laws, the criminal code or other statutes.

2. Any term not defined in this Agreement shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Contracting Party, any meaning under the applicable tax laws of that Contracting Party prevailing over a meaning given to the term under other laws of that Contracting Party.

Article 5

Exchange of Information Upon Request

1. The competent authority of the requested Party shall provide upon request by the competent authority of the applicant Party information for the purposes referred to in Article 1. Such information shall be provided without regard to whether the requested Party needs such information for its own tax purposes or the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct had occurred in the territorial jurisdiction of the requested Party.

2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall, at its own discretion, use the information gathering measures it considers relevant to provide the requesting Party with the information requested, notwithstanding that the requested party may not need such information for its own tax purposes.

3. If specifically requested by the competent authority of the applicant Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its domestic laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Contracting Party shall ensure that its competent authorities for the purposes specified in Article 1 of the Agreement, have the authority to obtain and provide upon request:

- a) information held by banks, other financial institutions, and any person, including nominees and trustees, acting in an agency or fiduciary capacity;
- b) information regarding the legal and beneficial ownership of companies, partnerships, public collective investment schemes, trusts, foundations and other persons, including information on all such persons in an ownership chain, in particular:
 - i) in case of public collective investment funds or schemes, information on shares, units and other interests;
 - ii) in case of foundations, information on founders, members of the foundation council and beneficiaries;
 - iii) in case of trusts, information on settlors, trustees, protectors and beneficiaries;
 - iv) in case of persons that are neither collective investment schemes, trusts or foundations, equivalent information to the information in subparagraphs i) to iii).

5. Notwithstanding the preceding paragraphs, this Agreement does not create any obligation for a Contracting Party to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or

schemes, unless such information can be obtained without giving rise to disproportionate difficulties.

6. Any request for information shall be formulated with the greatest possible detail and shall specify in writing:

- a) the identity of the person under examination or investigation;
- b) the period for which the information is requested;
- c) the nature of the information requested and the form in which the applicant Party would prefer to receive it;
- d) the tax purpose for which the information is sought;
- e) to the extent known, the name and address of any person believed to be in possession of the requested information;
- f) a statement that the request is in conformity with the law and administrative practices of the applicant Party, that if the requested information was within the jurisdiction of the applicant Party then the competent authority of the applicant Party would be able to obtain the information under the laws of the applicant Party or in the normal course of administrative practice and that it is in conformity with this Agreement;
- g) a statement that the applicant Party has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties;
- h) grounds for believing that the information requested is held or is in the possession or control of a person within the territorial jurisdiction of the requested Party.

7. The competent authority of the requested Party shall forward the requested information as promptly as possible to the applicant Party. To ensure a prompt response, the competent authority of the requested Party shall:

- a) confirm receipt of the request in writing to the competent authority of the applicant Party and shall notify the competent authority of the applicant Party of any deficiencies in the request within 60 days of receipt of the request, and
- b) inform the competent authority of the applicant Party within 90 days of receipt of the request, if the competent authority of the requested Party has been unable to obtain and provide the information including if it encounters obstacles in providing the information or it refuses to provide the information, explaining the reason for its inability to obtain and provide the information, the nature of the obstacles or the reasons for its refusal to provide the requested information.

Article 6
Tax Examinations Abroad

1. The competent authority of the requested Party may, to the extent permitted under its domestic laws, and following reasonable notice from the applicant Party allow representatives of the competent authority of the applicant Party to enter the territory of the requested Party to interview individuals and examine records with the prior consent of the persons concerned. The competent authority of the applicant Party shall notify the competent authority of the requested Party of the time and place of the meeting with the individuals concerned.
2. At the request of the competent authority of the applicant Party, the competent authority of the requested Party may allow representatives of the competent authority of the applicant Party to be present at the appropriate part of a tax examination in the territory of the requested Party.
3. If the request referred to in paragraph 2 is granted, the competent authority of the requested Party conducting the examination shall, as soon as possible, notify the competent authority of the applicant Party of the time and place of the examination, the authority or person authorized to carry out the examination and the procedures and conditions required by the requested Party for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the requested Party conducting the examination in accordance with its domestic laws.

Article 7
Possibility of Declining a Request

1. The requested party may decline a request for information where:
 - a) the request is not made in conformity with this Agreement;
 - b) the applicant Party has not pursued all means available in its own territory to obtain the information, except where recourse to such means would give rise to disproportionate difficulty; or
 - c) the disclosure of the information requested would be contrary to public policy.
2. This Agreement shall not impose on a Contracting Party the obligation to provide information which would disclose any trade, business, industrial, commercial or professional secret or trade process, provided that information described in paragraph 4 of Article 5 shall not by reason of that fact alone be treated as such a secret or trade process.
3. The provisions of this Agreement shall not impose on a Contracting Party the obligation to obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:
 - a) produced for the purposes of seeking or providing legal advice; or
 - b) produced for the purposes of use in existing or contemplated legal proceedings.
4. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed by the taxpayer under examination or investigation.
5. The requested Party shall not be required to obtain and provide information that the applicant Party would not be able to obtain under its laws for the purposes of the administration or enforcement of its own tax laws.
6. The requested Party may decline a request for information if the information is requested by the applicant Party to administer or enforce a provision of the tax law of the applicant Party, or any requirement connected therewith, which discriminates against a citizen or national of the requested Party as compared with a citizen or national of the applicant Party in the same circumstances.

Article 8 Confidentiality

1. Any information provided and received by the competent authorities of the Contracting Parties shall be kept confidential.
2. Information shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the purposes specified in Article 1, and used by such persons or authorities only for such purposes, including the determination of any appeal. For these purposes, information may be disclosed in public court proceedings or in judicial decisions.
3. Information may not be used for any purpose other than for the purposes stated in Article 1 without the express written consent of the competent authority of the requested Party.
4. The information provided to an applicant Party under this Agreement may not be disclosed to any other jurisdiction.

Article 9

Costs

Unless the competent authorities of the Parties otherwise agree, ordinary costs incurred in providing assistance shall be borne by the requested Party. Such ordinary costs will cover normal internal administration costs and any minor external costs such as the costs of couriers. The respective competent authorities shall consult periodically with regard to this Article, and in particular the competent authority of the requested Party shall consult with the competent authority of the applicant Party if the costs of providing information with respect to a specific request are expected to be significant.

Article 10 Language

Requests for assistance, the responses thereto and any other written communication between the competent authorities shall be drawn up in English. As regards other documents or files to be provided, the competent authorities shall consult whether and to what extent translation into the English language is indeed required.

Article 11
Mutual Agreement Procedure

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of this Agreement, the respective competent authorities shall jointly endeavour to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Articles 5, 6, and 9 .
3. The Contracting Parties may also mutually determine to use other forms of dispute resolution should this become necessary.
4. Formal communications, including requests for information, made in connection with or pursuant to the provision of this Agreement will be in writing directly to the competent authority of the other Contracting Party at such address as may be notified by one Contracting Party to the other. Any subsequent communications regarding requests for information will be either in writing or verbally, whichever is most practical, between the aforementioned competent authorities or their authorized representatives.

Article 12

Entry into Force

Each of the Contracting Parties shall notify the other in writing through the diplomatic channel of the completion of the necessary internal procedures required by its law for the bringing into force of this Agreement.

This Agreement shall enter into force after a period of two months following the date of receiving the later of these notifications. Upon entry into force, it shall have effect:

- a) with respect to criminal matters on that date; and
- b) for all other matters covered in Article 1 on the date of entry into force of this Agreement, but only in respect of taxable periods beginning on or after that date, or where there is no taxable period, all charges to tax arising on or after that date.

Article 13
Amendment

1. This Agreement may be amended at the request of either Contracting Party.
2. Each of the Contracting Parties, having mutually agreed to amend this Agreement, shall notify the other in writing through the diplomatic channel of the completion of the necessary internal procedures required by its law for bringing into force any amendment to this Agreement. The amendment shall enter into force one month following the date of receiving the later of the notifications.

Article 14 Termination

1. Either Contracting party may terminate this Agreement by serving a notice of termination in writing through the diplomatic channel.
2. Such termination shall become effective on the first day of the month following the expiration of a period of six months after the date of receipt of notice of termination by the other Contracting Party.
3. All requests received by the Contracting Parties up to date of receipt of notice of termination will be dealt in accordance with the terms of this Agreement.
4. Notwithstanding any termination of this Agreement, the Contracting Parties shall remain bound by the provisions of Article 8 with respect to any information obtained under the Agreement.

IN WITNESS WHEREOF, the undersigned, duly authorized thereto, have signed this Agreement.

DONE at London this 10 day of July 2012,
in duplicate in the Polish and English languages, both texts being equally authentic.

Barbara Tupe-Freijisle

For
the Republic of Poland:



For
the Commonwealth of Dominica: