

**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.

