



**AGREEMENT
BETWEEN THE REPUBLIC OF POLAND AND GRENADA
FOR THE EXCHANGE OF INFORMATION
RELATING TO TAX MATTERS**

The Republic of Poland and Grenada, desiring to exchange information with respect to taxes,

Have agreed as follows:

Article 1
Object and Scope of the Agreement

The competent authorities of the Contracting Parties 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 covered by this Agreement, including information that is foreseeably relevant to the determination, assessment and collection of tax with respect to persons subject to such taxes, the recovery and enforcement of tax claims, or the investigation of tax matters or prosecution of criminal tax matters in relation to such persons. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 10.

The requested Party shall take all steps to ensure that any rights and safeguards secured to persons by the laws or administrative practice of the requested Party are not applied in a manner that unduly prevent or delay effective exchange of information.

Article 2
Jurisdiction

A requested Party is not obligated 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 case of Poland:
 - i) the personal income tax;
 - ii) the corporate income tax;
- b) in case of Grenada:
 - personal and corporate income tax.

2. This Agreement shall apply also to any identical or substantially similar taxes 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.

