

AGREEMENT BETWEEN
THE REPUBLIC OF POLAND
AND THE STATES OF GUERNSEY
FOR
THE EXCHANGE OF INFORMATION
RELATING TO TAX MATTERS

Whereas the Republic of Poland and the States of Guernsey recognise that present legislation already provides for cooperation and the exchange of information in criminal tax matters;

Whereas the Contracting Parties have long been active in international efforts in the fight against financial and other crimes, including the targeting of terrorist financing;

Whereas it is acknowledged that the States of Guernsey has the right, under the terms of the Entrustment from the United Kingdom of Great Britain and Northern Ireland, to negotiate, conclude, perform and subject to the terms of this Agreement terminate a tax information exchange agreement with the Republic of Poland;

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

Now, therefore, the Contracting Parties have agreed to conclude the following Agreement, which contains obligations on the part of the Contracting Parties only:

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 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 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not 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 of or obtainable by 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 the case of Poland:
 - i) the personal income tax;
 - ii) the corporate income tax;
 - iii) tax on goods and service;

- b) in the case of Guernsey:
 - i) income tax;
 - ii) dwellings profits tax.

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

Article 4
Definitions

1. In this Agreement:

- 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) "Guernsey" means the States of Guernsey and, when used in a geographical sense, means Guernsey, Alderney and Herm, including the territorial sea adjacent to those islands, in accordance with international law;
- c) "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- d) "competent authority" means:
 - i) in the case of Poland, the Minister of Finance or his authorized representative;
 - ii) in the case of Guernsey, the Director of Income Tax or his delegate;
- e) "Contracting Party" means Poland or Guernsey, as the context requires;
- f) "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;
- g) "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;
- h) "information" means any fact, statement, document or record in any form whatever;
- i) "information gathering measures" means laws and administrative or

