

**MUTUAL AGREEMENT**  
**BETWEEN**  
**THE COMPETENT AUTHORITIES OF GERMANY AND POLAND**

**Mutual termination of the Mutual Agreement of 12 and 27 November 2020 (“the Mutual Agreement”) between the Competent Authorities of Germany and Poland according to paragraph 3 of article 26 of the Agreement between the Federal Republic of Germany and the Republic of Poland for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital signed at Berlin on 14 May 2003 (“the Agreement”)**

***1. Termination***

Considering that the measures taken in response to the COVID-19 pandemic were largely repealed in both States, the Competent Authorities of Germany and Poland have agreed to mutually terminate the Mutual Agreement as of 30 June 2022. The application of the Mutual Agreement is thus limited to the period from 11 March 2020 to 30 June 2022.

***2. Clarifications***

The Mutual Agreement addresses the application of paragraph 1 of Article 15 and paragraph 1 of Article 19 of the Agreement in respect of days spent working at home solely due to the measures taken to combat the COVID-19 pandemic by the German or Polish Government or their local subdivisions. In the light of the purpose of the Mutual Agreement, it is understood that the term “measures” must be interpreted broadly. It also covers recommendations, guidelines and practices of employers related to the COVID-19 pandemic.

Agreed by the undersigned competent authorities:

*Berlin, 21.04.2022*

*Warsaw, 14.04.2022*

*For the Competent Authority  
of the Federal Republic of Germany*

*For the Competent Authority  
of the Republic of Poland*



*S. Bruns*



*M. Lachowicz*

