

**PROTOCOL**  
**AMENDING THE AGREEMENT BETWEEN**  
**THE REPUBLIC OF POLAND**  
**AND**  
**THE STATES OF GUERNSEY**  
**FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO**  
**CERTAIN**  
**INCOME OF INDIVIDUALS**  
**SIGNED IN LONDON ON 8<sup>TH</sup> OCTOBER, 2013**

The Republic of Poland and the States of Guernsey ("the Parties"), desiring to amend the Agreement between the Republic of Poland and the States of Guernsey for the Avoidance of Double Taxation with respect to Certain Income of Individuals signed in London on 8<sup>th</sup> October, 2013 ("the Agreement"),

Have agreed as follows:

## **Article I**

The title of the Agreement shall be deleted and replaced by the following:

“Agreement between the Republic of Poland and the States of Guernsey for the elimination of double taxation with respect to certain income of individuals and the prevention of tax evasion and avoidance”.

## **Article II**

The Preamble to the Agreement shall be deleted and replaced by the following:

“The Republic of Poland and the States of Guernsey,

Desiring to conclude an Agreement for the avoidance of double taxation with respect to certain income of individuals and the prevention of tax evasion and avoidance with respect to the taxes covered by this Agreement, without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third jurisdictions),

Have agreed as follows: ”.

## **Article III**

In Article 3 (Definitions) of the Agreement, clause i) of subparagraph d) of paragraph 1 shall be deleted and replaced by the following:

“(i) in the case of Guernsey, the Director of the Revenue Service, or their delegate, and”.

## **Article IV**

In Article 13 (Mutual agreement procedure) of the Agreement, the first sentence of paragraph 1 shall be deleted and replaced by the following:

“Where an individual considers that the actions of one or both of the Contracting Parties result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those Contracting Parties, present his case to the competent authority of the Contracting Party of which he is a resident or, if his case comes under paragraph 1 of Article 12, to that of the Contracting Party of which he is a national. ”

## **Article V**

The following new Article 13A (Entitlement to Benefits) shall be added to the Agreement:

**"Article 13A  
Entitlement to Benefits**

Notwithstanding any provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.”.

**Article VI**

1. This Protocol, shall enter into force on the last day of the month following the month in which the later of the notifications has been received in which the respective Parties have notified each other in writing that the necessary internal procedures for entry into force in their respective Parties have been complied with, and its provisions shall have effect for taxable years and periods beginning, and taxable events occurring, on or after the first day of January in the calendar year following that in which the Protocol has entered into force.
2. This Protocol, shall remain in force as long as the Agreement shall be in force, unless the Protocol is terminated by one of the Parties. In such case, the Protocol shall cease to have effect on the first day of January in the calendar year following that in which the other Party receives the notice of termination. Such note should be delivered at least 6 months before the end of the calendar year.

In witness whereof the undersigned, duly authorised thereto by their respective Parties, have signed this Protocol.

Done at London, on the 19<sup>th</sup> day of May, 2022 in duplicate, each in the Polish and English languages, both texts being equally authentic.

**For the Republic of Poland**



**For the States of Guernsey**

