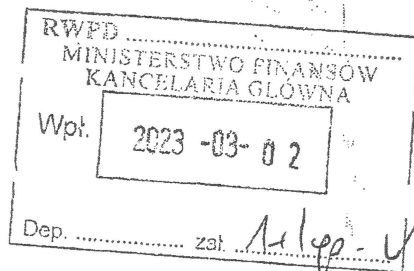


EMBASSY OF THE
UNITED ARAB EMIRATES
WARSAW



سفارة
الإمارات العربية المتحدة
وارسو



MF-50/2023

Ambasada Zjednoczonych Emiratów Arabskich w Warszawie przesyła wyrazy szacunku Ministerstwu Finansów Rzeczypospolitej Polskiej i ma zaszczyt przekazać list do J.E. Piotra Patkowskiego, Podsekretarza Stanu, Głównego Rzecznika Dyscypliny Finansów Publicznych Ministerstwa Finansów Rzeczypospolitej Polskiej od J.E. Younis Haji Al Khoori, Podsekretarza Ministerstwa Finansów Zjednoczonych Emiratów Arabskich, z prośbą o zwolnienie Funduszu Emerytalnego Abu Dhabi (ADPF) z opodatkowania.

Ambasada Zjednoczonych Emiratów Arabskich w Warszawie korzysta z okazji, aby ponowić Ministerstwu Finansów Rzeczypospolitej Polskiej wyrazy najwyższego poważania.

Warszawa, 28 lutego 2023 r

- Zał.

J.E. Piotr Patkowski
Podsekretarza Stanu,
Główny Rzecznik Dyscypliny Finansów Publicznych
Ministerstwo Finansów
Warszawa



UNITED ARAB EMIRATES
MINISTRY OF FINANCE



الإمارات العربية المتحدة
وزارة المالية

2023/02/016451

13/02/2023

H.E. Piotr Patkowski
Undersecretary of State
Chief Spokesman for Public Finance Discipline
Ministry of Finance
Republic of Poland

Subject: Abu Dhabi Pension Fund (ADPF) – Government Institution status confirmation
Your Excellency,

At the outset, I would like to commend the existing strategic partnership between the United Arab Emirates and The Republic of Poland, which we seek to cover all areas of mutual interest further.

In this respect, I would like to refer to the Avoidance of Double Taxation Agreement, which was concluded on 31st January 1993, and entered into force on 3rd February 1994, in addition to the Protocol of the same agreement, which was concluded on 11th December 2013 and entered into force on 1st May 2015, that has been applied smoothly and in good faith and has significantly increased the flow of capital exchange of goods and services, movement of persons and transfer of technology.

In this regard, we write to you on behalf of Abu Dhabi Pension Fund ("ADPF") to certify that ADPF is a resident of the United Arab Emirates ("UAE") and is an integral part of the Government of Abu Dhabi; ADPF has been established by the Government of Abu Dhabi by Law No. 2 of 2000 (attached), to manage contributions, pensions and end-of-service benefits for UAE nationals working in or retired from the government and private sectors in the Emirate of Abu Dhabi and their beneficiaries and is wholly owned by the Government of Abu Dhabi.

To facilitate the operation of ADPF in Poland, we kindly request an exemption from taxes for ADPF as it is a governmental institution, in accordance with Article 4 paragraph 2, and with reference to Article 10 paragraph 3, Article 11 paragraph 3, and the Protocol, paragraph 4(k) of the Avoidance of Double Taxation Agreement.

Should you have any questions or require further information, we are fully prepared to provide such additional information.

With my best regards,

Younis Haji Al Khoori
The Undersecretary



Ministry of Finance Republic of Poland

Secretary of State
Artur Soboń

Warszawa, 3 kwietnia 2023

Sprawa: Abu Dhabi Pension Fund (ADPF)

Znak sprawy: DSP2.824.3.2023

Kontakt: Kancelaria MF
+48 22 694 55 55
e-mail: kancelaria@mf.gov.pl

Mr. Younis Haji Al Khoori
The Undersecretary of State
Ministry of Finance
United Arab Emirates

Dear Mr. Al Khoori,

I kindly confirm the receipt of the letter of February 13, 2023, ref. no. 2023/02/016451, transferred by the Embassy of the United Arab Emirates Warsaw - concerning applying tax exemptions for Abu Dhabi Pension Fund (further „the ADPF”).

Pursuant to paragraph 4 letter k) of the Protocol between the Government of the Republic of Poland and the Government of the United Arab Emirates amending the Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital signed on 11th December 2013 for the purposes of application of subparagraph b) of paragraph 1 of Article 4, paragraph 3 of Article 10, paragraph 3 of Article 11 and paragraph 5 of Article 13 of the above Agreement the term governmental institutions shall include any such institution that is wholly owned by the government of the United Arab Emirates that should be notified by exchange of letters.

I have the honour to confirm that we share your position that the ADPF as a governmental institution being a resident of the United Arab Emirates is entitled to tax exemptions under paragraph 4 letter k) of the amending Protocol.

We are of position that the procedure mentioned under paragraph 4 letter k) of the amending Protocol is effective, once this note is received by the Ministry of Finance of the United Arab Emirates.

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12 Świętokrzyska St.
00-916 Warsaw

Yours sincerely,

Artur Soboń
Sekretarz Stanu



**سفارة جمهورية بولندا
في أبوظبي**

الرقم :- 129-2023
التاريخ :- 17 أغسطس 2023م

**تمهيدي سفارة جمهورية بولندا في أبوظبي أطيب تحياتها إلى وزارة الخارجية لدولة
الإمارات العربية المتحدة.**

تتشرف سفارة جمهورية بولندا في أبوظبي بأن تطلب من الوزارة الموقرة بإحالة الخطاب المرفق الصادر
من السيد / أرتور سوبون (Artur Sobon) وزير الدولة لجمهورية بولندا والموجه إلى سعادة يونس
حاجي الخوري وكيل وزارة المالية لدولة الإمارات العربية المتحدة.

**وتنتهز سفارة جمهورية بولندا هذه الفرصة لتعرب لمقام وزارة خارجية دولة الإمارات العربية
المتحدة عن فائق احترامها وتقديرها.**



**إلى مقام وزارة الخارجية لدولة الإمارات العربية المتحدة
إدارة الشؤون الزيارات
قسم التشريفات والضيافة**

(مرفقات)