



Poland: Treaties and Tax Information Exchange Agreements (Paperback)

By U S Department of the Treasury

Createspace, United States, 2014. Paperback. Book Condition: New. 279 x 216 mm. Language: English . Brand New Book ***** Print on Demand *****.This is a Technical Explanation of the Convention between the United States and the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, signed at Warsaw on February 13, 2013 (the Convention). Negotiations took into account the U.S. Treasury Department s current tax treaty policy, and the Treasury Department s Model Income Tax Convention, published on November 15, 2006 (the U.S. Model). Negotiations also took into account the Model Tax Convention on Income and on Capital, published by the Organisation for Economic Cooperation and Development (the OECD Model), and recent tax treaties concluded by the United States and Poland. The Technical Explanation is an official guide to the Convention. It reflects the policies behind particular Convention provisions, as well as understandings reached during the negotiations with respect to the application and interpretation of the Convention. References in the Technical Explanation to he or his should be read to mean he or she or his or her, respectively. References to the Code are to...



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