

Malaysia-Poland

Date this Agreement is modified by the MLI (Enters into Force): June 1, 2021

MLI instrument of ratification deposited (Malaysia): February 18, 2021

MLI instrument of ratification deposited (Poland): January 23, 2018

MLI effective date, withholding taxes (Malaysia and Poland): January 1, 2024

MLI effective date, all other taxes (Malaysia and Poland): January 1, 2024

Editor's Note. This summary is based on the MLI positions submitted to the Depositary upon the deposit of the ratification instruments by Malaysia and Poland, and does not constitute business, legal, tax, or other professional advice or services. It is intended only to provide a general guide. In applying the MLI provisions to this treaty, researchers should ensure they review other relevant MLI sources. Please see the Bloomberg Tax [MLI Watch](#) page for further research.

Transparent Entities (MLI Article 3). According to MLI Art. 3(6), the provision on fiscally transparent entities in MLI Art. 3(1) (as modified by MLI Art. 3(3)) applies and supersedes the provisions of this Agreement to the extent of incompatibility (i.e., MLI Art. 3(1) is added to this Agreement). According to MLI Art. 3(3), the new provision does not affect a Jurisdiction's right to tax its own residents. MLI Art. 3(2), which modifies the application of the provisions related to methods for the elimination of double taxation, does not apply to this Agreement.

Purpose of a Covered Tax Agreement (MLI Article 6).

According to MLI Art. 6(2), to meet the minimum standard, the text of MLI Art. 6(1), indicating the intent to eliminate double taxation without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty shopping arrangements, replaces the notified preamble language of this Agreement. The optional preamble language of MLI Art. 6(3) does not apply.

Prevention of Treaty Abuse (MLI Article 7). According to MLI Art. 7(2), to meet the minimum standard, the Principal Purpose Test (PPT) provision of MLI Art. 7(1), that denies benefits that would otherwise be provided where the principal purpose or one of the principal purposes of any arrangement or transaction was to obtain those benefits, replaces Articles 10(6), 11(8), 12(7) and 13(7) of this Agreement. The PPT may also apply to other provisions of this Agreement according to its terms. The optional language of MLI Art. 7(4) does not apply. The Simplified Limitation on Benefits Provision (S-LOB) does not apply.

Mutual Agreement Procedure (MLI Article 16). The provisions of this Agreement related to dispute resolution are retained as they are considered consistent in content with the provisions of MLI Art. 16, and meet the minimum standard.