

Tax Treaty Between Malaysia and Poland Enters Into Force

28 February 2023

Report from IBFD Tax Treaties Unit

On 12 January 2023, the [Malaysia - Poland Income Tax Treaty \(2013\)](#) entered into force. The treaty generally applies from 1 January 2024 for withholding and other taxes. The provisions of article 25 (Mutual agreement procedure) and article 26 (Exchange of information) will have effect from 12 January 2023, without regard to the taxable period to which the matter relates. From 1 January 2024, the new treaty will replace the [Malaysia – Poland Income Tax Treaty \(1977\)](#). For details of the new treaty, [Treaty between Malaysia and Poland – details \(19 July 2013\)](#).

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