

Tax Treaty Between Georgia and Poland Enters Into Force

28 March 2023

Report from IBFD Tax Treaties Unit

On 1 April 2023, the [Georgia - Poland Income Tax Treaty \(2021\)](#) will enter into force. The treaty generally applies from 1 January 2024 for withholding and other taxes. The provisions of article 24 (Exchange of information) shall have effect from 1 April 2023 without regard to the taxable period to which the matter relates. From 1 January 2024, the new treaty will replace the [Georgia - Poland Income and Capital Tax Treaty \(1999\)](#). Details of the new treaty will be reported subsequently.

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