

## Non-Resident Withholding Tax Rates for Treaty Countries<sup>1</sup>

| Country <sup>2</sup>            | Interest <sup>3</sup> | Dividends <sup>4</sup> | Royalties <sup>5</sup> | Pensions/<br>Annuities <sup>6</sup> |
|---------------------------------|-----------------------|------------------------|------------------------|-------------------------------------|
| Algeria                         | 15%                   | 15%                    | 0/15%                  | 15/25%                              |
| <b>Argentina<sup>7</sup></b>    | <b>12.5</b>           | <b>10/15</b>           | <b>3/5/10/15</b>       | <b>15/25</b>                        |
| Armenia                         | 10                    | 5/15                   | 10                     | 15/25                               |
| <b>Australia</b>                | <b>10</b>             | <b>5/15</b>            | <b>10</b>              | <b>15/25</b>                        |
| Austria                         | 10                    | 5/15                   | 0/10                   | 25                                  |
| Azerbaijan                      | 10                    | 10/15                  | 5/10                   | 25                                  |
| Bangladesh                      | 15                    | 15                     | 10                     | 15/25                               |
| Barbados                        | 15                    | 15                     | 0/10                   | 15/25                               |
| Belgium <sup>8</sup>            | 10                    | 5/15                   | 0/10                   | 25                                  |
| <b>Brazil</b>                   | <b>15</b>             | <b>15/25</b>           | <b>15/25</b>           | <b>25</b>                           |
| Bulgaria <sup>9</sup>           | 10                    | 10/15                  | 0/10                   | 10/15/25                            |
| Cameroon                        | 15                    | 15                     | 15                     | 25                                  |
| Chile <sup>10</sup>             | 15                    | 10/15                  | 15                     | 15/25                               |
| <b>China, People's Republic</b> | <b>10</b>             | <b>10/15</b>           | <b>10</b>              | <b>25</b>                           |
| Columbia                        | 10                    | 5/15                   | 10                     | 15/25                               |
| <b>Croatia</b>                  | <b>10</b>             | <b>5/15</b>            | <b>10</b>              | <b>10/15/25</b>                     |
| Cyprus                          | 15                    | 15                     | 0/10                   | 15/25                               |
| <b>Czech Republic</b>           | <b>10</b>             | <b>5/15</b>            | <b>10</b>              | <b>15/25</b>                        |
| Denmark                         | 10                    | 5/15                   | 0/10                   | 25                                  |
| <b>Dominican Republic</b>       | <b>15</b>             | <b>15</b>              | <b>0/15</b>            | <b>15/25</b>                        |
| Ecuador <sup>11</sup>           | 15                    | 5/15                   | 10/15                  | 15/25                               |
| <b>Egypt</b>                    | <b>15</b>             | <b>15</b>              | <b>15</b>              | <b>25</b>                           |
| Estonia <sup>12</sup>           | 10                    | 5/15                   | 10                     | 10/15/25                            |
| <b>Finland</b>                  | <b>10</b>             | <b>5/15</b>            | <b>0/10</b>            | <b>15/20/25</b>                     |

Refer to notes on the following pages.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

# Non Resident Withholding Tax Guide

**Siddappa N.Byrareddy**

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web voltando à equação  $x^4 + x^2 + y^4 + y^2 + z^4 + z^2 = r^2$  temos que 1 é maior que a o que é incompatível já que o raio da esfera não pode ser maior que o lado do

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