

## 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/ Annuities <sup>6</sup>
Algeria	15%	15%	0/15%	15/25%
Argentina <sup>7</sup>	12.5	10/15	3/5/10/15	15/25
Armenia	10	5/15	10	15/25
Australia	10	5/15	10	15/25
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
Brazil	15	15/25	15/25	25
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
China, People's Republic	10	10/15	10	25
Columbia	10	5/15	10	15/25
Croatia	10	5/15	10	10/15/25
Cyprus	15	15	0/10	15/25
Czech Republic	10	5/15	10	15/25
Denmark	10	5/15	0/10	25
Dominican Republic	15	15	0/15	15/25
Ecuador <sup>11</sup>	15	5/15	10/15	15/25
Egypt	15	15	15	25
Estonia <sup>12</sup>	10	5/15	10	10/15/25
Finland	10	5/15	0/10	15/20/25

Refer to notes on the following pages.

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# Non Resident Withholding Tax Guide

**F Rizvi**

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