

Non-Resident Withholding Tax Rates for Treaty Countries¹

Country ²	Interest ³	Dividends ⁴	Royalties ⁵	Pensions/ Annuities ⁶
Algeria	15%	15%	0/15%	15/25%
Argentina ⁷	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 ⁸	10	5/15	0/10	25
Brazil	15	15/25	15/25	25
Bulgaria ⁷	10	10/15	0/10	10/15/25
Cameroon	15	15	15	25
Chile ⁷	15	10/15	15	15/25
China, People's Republic	10	10/15	10	25
Colombia	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	18	18	0/18	18/25
Ecuador ⁷	15	5/15	10/15	15/25
Egypt	15	15	15	25
Estonia ⁷	10	5/15	10	10/15/25
Finland	10	5/15	0/10	15/20/25

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

D Kirk



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International Master Tax Guide 2009/10 ,2009 This book is a concise foreign tax reference tool for the practitioner who needs quick answers to basic corporate and individual tax questions U.S. Tax Guide for Aliens , **Australian Master Tax Guide 2012** CCH Australia Staff,2012 *Prentice-Hall Federal Tax Guide* ,1943 **Australian Master Tax Guide 2011** CCH Australia, Limited,2011-01-05 *Employer's Withholding Tax Guide* ,1962 **1983 Iowa Withholding Tax Guide** Iowa. Income Tax Division,1983 **Kleinrock's Complete Tax Guide** ,2001 Wisconsin Employer's Withholding Tax Guide ,2000-04 Kleinrock's Total Tax Guide ,2006 *Australian Master Tax Guide* ,1994 German Tax Guide Robert Amann,2001-08-06 Here For The first time in English is a full scale authoritative analysis of German tax law for use in international business transactions and investment activities An expert team of fifteen experienced tax lawyers from Germany And The United States provides detailed practical commentary on the ground rules of internationally relevant German tax law including the following crucial areas sources of German tax law taxes applicable to international business details of the major tax reform now under way double taxation treaties taxation of nonresident individuals corporate tax tax implications of reorganizations and acquisitions and accounting and reporting procedures Throughout the presentation terminology appears in both English and German An appendix contains the major German tax laws in parallel English and German text This is the ideal practical resource for companies and individuals resident abroad who must deal with cross border tax issues as they invest or do business under German law Including as it does references As they arise in context To the major German tax reform of 1999 2002 German Tax Guide is unlikely to be superseded for many years Guide to the Investment Regimes of the APEC Member Economies ,1999 *British Tax Guide* ,2009 *Malaysian Master Tax Guide* ,2006 *Australian Income Tax Guide* ,1980 *United States Master Tax Guide* Commerce Clearing House,1986 **Corporation Law Guide** ,1962 Beerman's Financial Year Book of Europe ,1968 **The Canadian Balance of International Payments and International Investment Position** ,1981

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