

## 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%
<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
<b>Cameroon</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>25</b>
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

**Rachel S Tattersall**

## **Non Resident Withholding Tax Guide:**

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## **Non Resident Withholding Tax Guide** Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has been more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Non Resident Withholding Tax Guide**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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