

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%
Argentina⁷	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
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 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.

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Non Resident Withholding Tax Guide

Ensheng Dong

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