

Countries with a Double Tax Treaty with the USA



Status as of 19 March 2012

Country of the beneficial owner	Effective Date*	Treaty withholding rate on dividends	Treaty withholding rate on interest**	Specific LOB Article in the treaty included?
Armenia***	01.01.1976	30.0%	0.0%	n.a.
Australia	01.12.1983	15.0%	10.0%	Article 16 / Protocol
Austria	01.01.1999	15.0%	0.0%	Article 16
Azerbaijan***	01.01.1976	30.0%	0.0%	n.a.
Bangladesh	01.01.2007	15.0%	10.0%	Article 17
Barbados	01.01.1984	15.0%	5.0%	Article 22 / Protocol
Belarus***	01.01.1976	30.0%	0.0%	n.a.
Belgium	01.01.2008	15.0%	0.0%	Article 21
Bulgarien	01.01.2009	10.0%	5.0%	Article 21 / Protocol
Canada	01.01.1985	15.0%	0.0%	Article XXIX A / Protocol
People's Republic of China	01.01.1987	10.0%	10.0%	Protocol
Cyprus	01.01.1986	15.0%	10.0%	Article 26
Czech Republic	01.01.1993	15.0%	0.0%	Article 17
Denmark	01.01.2001	15.0%	0.0%	Article 22 / Protocol
Egypt	01.01.1982	15.0%	15.0%	n.a.
Estonia	01.01.2000	15.0%	10.0%	Article 22
Finland	01.01.1991	15.0%	0.0%	Article 16 / Protocol
France	01.01.1996	15.0%	0.0%	Article 30 / Protocol
Georgia***	01.01.1976	30.0%	0.0%	n.a.
Germany	01.01.1990	15.0%	0.0%	Article 28 / Protocol
Greece	01.01.1953	30.0%	0.0%	n.a.
Hungary	01.01.1980	15.0%	0.0%	n.a.
Iceland	01.01.2009	15.0%	0.0%	Art. 21 / Protocol
India	01.01.1991	25.0%	15.0%	Article 24
Indonesia	01.01.1990	15.0%	10.0%	Article 28
Ireland	01.01.1998	15.0%	0.0%	Article 23 / Protocol
Israel	01.01.1995	25.0%	17.5%	Article 25 / Protocol
Italy	01.02.2010	15.0%	10.0%	Protocol
Jamaica	01.01.1982	15.0%	12.5%	Article 17 / Protocol
Japan	01.01.2005	10.0%	10.0%	Article 22 / Protocol
Kazakhstan	01.01.1996	15.0%	10.0%	Article 21 / Protocol
Korea	01.01.1980	15.0%	12.0%	n.a.
Kyrgyzstan***	01.01.1976	30.0%	0.0%	n.a.
Latvia	01.01.2000	15.0%	10.0%	Article 23
Lithuania	01.01.2000	15.0%	10.0%	Article 23
Luxembourg	01.01.2001	15.0%	0.0%	Article 24
Malta	01.01.2011	15.0%	10.0%	Article 22
Mexico	01.01.1994	10.0%	15.0%	Article 17 / Protocol
Moldova***	01.01.1976	30.0%	0.0%	n.a.
Morocco	01.01.1981	15.0%	15.0%	n.a.
Netherlands	01.01.1994	15.0%	0.0%	Article 26 / Protocol
New Zealand	01.01.1984	15.0%	10.0%	Article 16 / Protocol
Norway	01.01.1971	15.0%	0.0%	n.a.
Pakistan	01.01.1959	30.0%	30.0%	n.a.
Philippines	01.01.1983	25.0%	15.0%	n.a.
Poland	01.01.1974	15.0%	0.0%	n.a.
Portugal	01.01.1996	15.0%	10.0%	Article 17
Romania	01.01.1974	10.0%	10.0%	n.a.
Russia	01.01.1994	10.0%	0.0%	Article 20 / Protocol
Slovak Republic	01.01.1993	15.0%	0.0%	Article 17
Slovenia	01.01.2002	15.0%	5.0%	Article 22
South Africa	01.01.1998	15.0%	0.0%	Article 22
Spain	01.01.1991	15.0%	10.0%	Article 17 / Protocol
Sri Lanka	01.01.2004	15.0%	10.0%	Article 23 / Protocol
Sweden	01.01.1996	15.0%	0.0%	Article 17 / Protocol
Switzerland	01.01.1998	15.0%	0.0%	Article 22 / Protocol
Tajikistan***	01.01.1976	30.0%	0.0%	n.a.
Thailand	01.01.1998	15.0%	15.0%	Article 18
Trinidad & Tobago	01.01.1970	30.0%	30.0%	n.a.
Tunisia	01.01.1990	20.0%	15.0%	Article 25 / Protocol
Turkey	01.01.1998	20.0%	15.0%	Article 22
Turkmenistan***	01.01.1976	30.0%	0.0%	n.a.
Ukraine	01.01.2001	15.0%	0.0%	Article 22 / Protocol
United Kingdom	01.01.2004	15.0%	0.0%	Article 23 / Protocol
Uzbekistan***	01.01.1976	30.0%	0.0%	n.a.
Venezuela	01.01.2000	15.0%	10.0%	Article 17 / Protocol

* This is the effective date when the latest income tax treaty with the United States became effective.

** Please note that on most US interest payments the portfolio interest exemption applies. In these cases the withholding tax on interest payments is reduced to 0%.

*** The U.S.-U.S.S.R. DTT applies to Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan (Commonwealth of Independent States)