

Withholding Tax Rates in Tax Treaty Countries

INTEREST		ROYALTIES	
Zero Rate	Positive Rate	Zero Rate	Positive Rate
Austria	Australia 10%		Australia 5%
	Bangladesh 10%		Austria 0 - 10% ^(A)
	Barbados 5%		Bangladesh 10%
	Belgium 15% ^(D)	Belgium	Barbados 5%
	Canada 10%		Canada 0 - 10% ^(A)
	China 10%		China 10%
Commonwealth of Independent States		Commonwealth of Independent States	
	Cyprus 10%	Cyprus	
Czech Republic			Czech Republic 0 - 10% ^(B)
Denmark		Denmark	
	Egypt 15%		Egypt 0 - 15% ^(C)
	Estonia 10%		Estonia 5 - 10%
Finland			Finland 0 - 5% ^{(B), (E)}
France			France 0 - 5% ^(B)
Germany		Germany	
Greece			Greece 0 - 30% ^(A)
Hungary		Hungary	
Iceland			Iceland 0 - 30% ^(A)
	India 15%		India 10 - 15%
	Indonesia 10%		Indonesia 10%
Ireland		Ireland	
	Israel 17.5%		Israel 10 - 15%
	Italy 15%		Italy 5 - 10%
	Jamaica 12.5%		Jamaica 10%
	Japan 10%	Japan	
	Kazakhstan 10%		Kazakhstan 10%
	Korea 12%		Korea 10 - 15%
	Latvia 10%		Latvia 5 - 10%
	Lithuania 10%		Lithuania 5 - 10%
Luxembourg		Luxembourg	
	Mexico 15%		Mexico 10%
	Morocco 15%		Morocco 10%
Netherlands		Netherlands	
	New Zealand 10%		New Zealand 10%
Norway		Norway	
	Pakistan 30%		Pakistan 0 - 30% ^(A)
	Philippines 15%		Philippines 15%
Poland			Poland 10%
	Portugal 10%		Portugal 10%
	Romania 10%		Romania 10 - 15%
Russia		Russia	
Slovak Republic			Slovak Republic 0 - 10% ^(B)

South Africa	Slovenia 5%	South Africa	Slovenia 5%
	Spain 10%		Spain 5 - 10%
	Sri Lanka 10%		Sri Lanka 10%
Sweden		Sweden	
Switzerland		Switzerland	
	Thailand 15%		Thailand 5 - 15%
	Trinidad and Tobago 30%		Trinidad and Tobago 0 - 30% ^{(A), (B)}
	Tunisia 15%		Tunisia 10 - 15%
	Turkey 15%		Turkey 5 - 10%
Ukraine			Ukraine 10%
United Kingdom		United Kingdom	
	Venezuela 10%		Venezuela 5 - 10%

Footnotes:

(A) Zero rate does not apply to motion picture and television royalties.

(B) Zero rate does not apply to industrial royalties.

(C) Zero rate only applies to industrial and motion picture and television royalties.

(D) Rate is reduced to zero under the new U.S.-Belgium treaty, subject to ratification.

(E) Rate is reduced to zero under the new U.S.-Finland protocol, subject to ratification.

Note: Positive Rate = >0