

# Countries with a Double Tax Treaty with the USA



Status as of 30 September 2020

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***	01-01-76	30.0%	0.0%	n.a.
Australia	01-12-83	15.0%	10.0%	Article 16 / Protocol
Austria	01-01-99	15.0%	0.0%	Article 16
Azerbaijan***	01-01-76	30.0%	0.0%	n.a.
Bangladesh	01-01-07	15.0%	10.0%	Article 17
Barbados	01-01-84	15.0%	5.0%	Article 22 / Protocol
Belarus***	01-01-76	30.0%	0.0%	n.a.
Belgium	01-01-08	15.0%	0.0%	Article 21
Bulgaria	01-01-09	10.0%	5.0%	Article 21 / Protocol
Canada	01-01-85	15.0%	0.0%	Article XXIX A / Protocol
People's Republic of China	01-01-87	10.0%	10.0%	Protocol
Cyprus	01-01-86	15.0%	10.0%	Article 26
Czech Republic	01-01-93	15.0%	0.0%	Article 17
Denmark	01-01-01	15.0%	0.0%	Article 22 / Protocol
Egypt	01-01-82	15.0%	15.0%	n.a.
Estonia	01-01-00	15.0%	10.0%	Article 22
Finland	01-01-91	15.0%	0.0%	Article 16 / Protocol
France	01-01-96	15.0%	0.0%	Article 30 / Protocol
Georgia***	01-01-76	30.0%	0.0%	n.a.
Germany	01-01-90	15.0%	0.0%	Article 28 / Protocol
Greece	01-01-53	30.0%	0.0%	n.a.
Hungary	01-01-80	15.0%	0.0%	n.a.
Iceland	01-01-09	15.0%	0.0%	Art. 21 / Protocol
India	01-01-91	25.0%	15.0%	Article 24
Indonesia	01-01-90	15.0%	10.0%	Article 28
Ireland	01-01-98	15.0%	0.0%	Article 23 / Protocol
Israel	01-01-95	25.0%	17.5%	Article 25 / Protocol
Italy	01-02-10	15.0%	10.0%	Protocol
Jamaica	01-01-82	15.0%	12.5%	Article 17 / Protocol
Japan	01-01-05	10.0%	0.0%	Article 22 / Protocol
Kazakhstan	01-01-96	15.0%	10.0%	Article 21 / Protocol
Korea	01-01-80	15.0%	12.0%	n.a.
Kyrgyzstan***	01-01-76	30.0%	0.0%	n.a.
Latvia	01-01-00	15.0%	10.0%	Article 23
Lithuania	01-01-00	15.0%	10.0%	Article 23
Luxembourg	01-01-01	15.0%	0.0%	Article 24
Malta	01-01-11	15.0%	10.0%	Article 22
Mexico	01-01-94	10.0%	15.0%	Article 17 / Protocol
Moldova***	01-01-76	30.0%	0.0%	n.a.
Morocco	01-01-81	15.0%	15.0%	n.a.
Netherlands	01-01-94	15.0%	0.0%	Article 26 / Protocol
New Zealand	01-01-84	15.0%	10.0%	Article 16 / Protocol
Norway	01-01-71	15.0%	0.0%	n.a.
Pakistan	01-01-59	30.0%	30.0%	n.a.
Philippines	01-01-83	25.0%	15.0%	n.a.
Poland	01-01-74	15.0%	0.0%	n.a.
Portugal	01-01-96	15.0%	10.0%	Article 17
Romania	01-01-74	10.0%	10.0%	n.a.
Russia	01-01-94	10.0%	0.0%	Article 20 / Protocol
Slovak Republic	01-01-93	15.0%	0.0%	Article 17
Slovenia	01-01-02	15.0%	5.0%	Article 22
South Africa	01-01-98	15.0%	0.0%	Article 22
Spain	01-01-91	15.0%	0.0%	Article 17 / Protocol
Sri Lanka	01-01-04	15.0%	10.0%	Article 23 / Protocol
Sweden	01-01-96	15.0%	0.0%	Article 17 / Protocol
Switzerland	01-01-98	15.0%	0.0%	Article 22 / Protocol
Tajikistan***	01-01-76	30.0%	0.0%	n.a.
Thailand	01-01-98	15.0%	15.0%	Article 18
Trinidad & Tobago	01-01-70	30.0%	30.0%	n.a.
Tunisia	01-01-90	20.0%	15.0%	Article 25 / Protocol
Turkey	01-01-98	20.0%	15.0%	Article 22
Turkmenistan***	01-01-76	30.0%	0.0%	n.a.
Ukraine	01-01-01	15.0%	0.0%	Article 22 / Protocol
United Kingdom	01-01-04	15.0%	0.0%	Article 23 / Protocol
Uzbekistan***	01-01-76	30.0%	0.0%	n.a.
Venezuela	01-01-00	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).