

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%
Argentina ⁷	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
Colombia	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	18	18	0/18	18/25
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.

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

Robert Amann



Non Resident Withholding Tax Guide:

International Master Tax Guide 2009/10 ,2009 This book is a concise foreign tax reference tool for the practitioner who needs quick answers to basic corporate and individual tax questions Employer's Withholding Tax Guide ,1962

Canadian Income Tax Act Canada,19?? , **Prentice-Hall Federal Tax Guide** ,1943 **Taiwan Tax Guide** ,2004 *Non-resident Withholding Tax Payer's Guide* ,1995 **Worldwide Corporate Tax Guide** ,2005 **Non-resident Withholding Tax Payer's Guide** New Zealand. Inland Revenue,2001 **Guide to Australian Income Tax** ,1971 A *guide to the national income and expenditure accounts (definitions-concepts-sources-methods)* Statistics Canada,1976

Malaysian Master Tax Guide ,2006 **Henderson's War Tax Guide, Act of October 3, 1917** Elias Heckman Henderson,1917 Corporation Law Guide ,1962 **Guide to Japanese Taxes** ,1986 **Henderson's War Tax Guide** Elias Heckman Henderson,1918 *Gunn's Guide to Commonwealth Income Tax* ,1965 **Tax Management Portfolios** ,2006 **Australian Master Tax Guide** ,1994 *German Tax Guide* Robert Amann,2001-08-06 Here For The first time in English is a full scale authoritative analysis of German tax law for use in international business transactions and investment activities An expert team of fifteen experienced tax lawyers from Germany And The United States provides detailed practical commentary on the ground rules of internationally relevant German tax law including the following crucial areas sources of German tax law taxes applicable to international business details of the major tax reform now under way double taxation treaties taxation of nonresident individuals corporate tax tax implications of reorganizations and acquisitions and accounting and reporting procedures Throughout the presentation terminology appears in both English and German An appendix contains the major German tax laws in parallel English and German text This is the ideal practical resource for companies and individuals resident abroad who must deal with cross border tax issues as they invest or do business under German law Including as it does references As they arise in context To the major German tax reform of 1999 2002 German Tax Guide is unlikely to be superseded for many years

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Table of Contents Non Resident Withholding Tax Guide

1. Understanding the eBook Non Resident Withholding Tax Guide
 - The Rise of Digital Reading Non Resident Withholding Tax Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Non Resident Withholding Tax Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in a Non Resident Withholding Tax Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Non Resident Withholding Tax Guide
 - Personalized Recommendations
 - Non Resident Withholding Tax Guide User Reviews and Ratings
 - Non Resident Withholding Tax Guide and Bestseller Lists
5. Accessing Non Resident Withholding Tax Guide Free and Paid eBooks
 - Non Resident Withholding Tax Guide Public Domain eBooks
 - Non Resident Withholding Tax Guide eBook Subscription Services
 - Non Resident Withholding Tax Guide Budget-Friendly Options

6. Navigating Non Resident Withholding Tax Guide eBook Formats
 - ePub, PDF, MOBI, and More
 - Non Resident Withholding Tax Guide Compatibility with Devices
 - Non Resident Withholding Tax Guide Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Non Resident Withholding Tax Guide
 - Highlighting and Note-Taking Non Resident Withholding Tax Guide
 - Interactive Elements Non Resident Withholding Tax Guide
8. Staying Engaged with Non Resident Withholding Tax Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Non Resident Withholding Tax Guide
9. Balancing eBooks and Physical Books Non Resident Withholding Tax Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Non Resident Withholding Tax Guide
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Non Resident Withholding Tax Guide
 - Setting Reading Goals Non Resident Withholding Tax Guide
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Non Resident Withholding Tax Guide
 - Fact-Checking eBook Content of Non Resident Withholding Tax Guide
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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