

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

Unveiling the Power of Verbal Art: An Psychological Sojourn through **Non Resident Withholding Tax Guide**

In a world inundated with displays and the cacophony of instant connection, the profound power and emotional resonance of verbal art frequently diminish in to obscurity, eclipsed by the regular onslaught of sound and distractions. Yet, set within the musical pages of **Non Resident Withholding Tax Guide**, a interesting work of literary splendor that pulses with fresh feelings, lies an memorable trip waiting to be embarked upon. Penned with a virtuoso wordsmith, this exciting opus instructions readers on a psychological odyssey, delicately revealing the latent possible and profound affect embedded within the intricate web of language. Within the heart-wrenching expanse of this evocative evaluation, we can embark upon an introspective exploration of the book is key styles, dissect their charming publishing design, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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