



Residency



Digest of Double Taxation Treaties

June 2009

Digest of current double taxation treaties

This Digest is only a guide to possible entitlement to double taxation relief for certain types of UK income received by the residents of the territories listed in the table. It does not explain the conditions for relief. You may need to refer to the text of the particular agreement for full details. Many of the double taxation treaties have been amended by Protocols, which are published separately with a new Statutory Instrument (SI) number. Any Protocol should be read in conjunction with the original treaty. Statutory Instruments published since 1986 are available on the website of the Office of Public Sector Information www.opsi.gov.uk

DT Digest 'A to Z' table of territories

On page 4 and subsequent pages there is an 'A to Z' listing of the territories with which the UK has a comprehensive double taxation treaty.

Throughout the table:

- Where a code (for example (ST)) is shown, please use the **Key** on page 3
- Where a percentage rate (*for example* 15%) is shown it is a ceiling rate. The relief claimable is the excess of the basic rate of tax over the ceiling rate.
- Figures shown in **red** are the Article numbers of the relevant double taxation treaty.
- Effective dates for relief are shown for recent treaties.

If you are completing a self-assessment return that includes 'foreign' pages and need information to work out the amount of Foreign tax credit relief that is available, (whether a restriction applies to the amount of foreign tax that can be allowed), look up the appropriate country in the list of [Countries with Double Taxation Agreements with the UK – rates of withholding tax](#).

Claim forms

In the table, the 'Claim form' column shows the form to use when making a treaty claim to relief from UK tax on interest, royalties, pensions or annuities *for example, form DT-Individual*. But if you are a non-resident individual claiming UK personal allowances, please use form **R43** for the appropriate UK tax year. You can download forms from our website www.hmrc.gov.uk using the 'Find a form' facility. Or contact HM Revenue & Customs Residency. Our phone number and address are on page 3.

'Government' pensions (pensions paid to former Government employees)

It is **normally** the case that a pension that is paid by the Government of a territory to one of its former employees will continue to be taxed by that Government. Some double taxation treaties provide also that pensions which are paid to former employees of local authorities will continue to be taxable in the country that is making the payments. However, that is not always what has been agreed in a particular double taxation treaty. **For that reason it is important to check the text of the relevant treaty.**

State Pension

The State Pension is paid to people who have reached State Pension age. It is based on National Insurance (NI) contributions and relief from UK income tax is available under the terms of many but not all double taxation treaties. **For that reason it is important to check the text of the relevant treaty.**

Property Income Dividends

Real Estate Investment Trusts ('UK-REITs') and Property Authorised Investment Funds ('Property AIFs') pay property income distributions ('PIDs') with tax deducted at the basic rate (20% for 2009-10). Investors may be able to claim repayment of some or all of that tax depending on the terms of the relevant double taxation treaty.

Dividends paid by UK companies to 'direct investor' companies (which control 10% or more of the voting power in the UK company paying the dividend)

A small number of the UK's double taxation treaties provide specific entitlements to direct investor companies resident in the other territory. These are identified in the **Notes** column by the code (TC 5% Dir). See the **Key** on page 3 for details.

Dividends paid by UK companies to individuals and company 'portfolio' investors

Some older double taxation treaties contain provisions for a portfolio shareholder to claim payment of part of the tax credit attached to UK dividends. But in practice, the amount that the UK retains under the double taxation treaty covers the whole of the tax credit. So if a shareholder made a double taxation treaty claim for the tax credit, there would be no balance of tax credit remaining for HMRC Residency to pay.

The information in the Digest reflects the position at the time of publication, and has been produced by:

HM Revenue & Customs

Residency

Ferrers House
PO Box 38
Nottingham
England
NG2 1BB

Phone:

0845 070 0040 if calling from the UK

+44 151 210 2222 if calling from outside the UK

Website:

www.hmrc.gov.uk and look for **Residency** in the *Search* facility.

Key

(N & R)	Relief is only available if the individual is <ul style="list-style-type: none"> • a national and • a resident of the other territory.
(N)	Relief is available wherever a national of the territory is resident.
(R)	Relief is available to residents only.
(TC 5% Dir)	UK dividends: Direct investor companies (which control 10% or more of the voting power in the UK company paying the dividend) The Double Taxation treaty provides to direct investor companies an entitlement to a tax credit equal to half the tax credit to which a UK resident individual would be entitled and for payment of the excess of that half tax credit over their liability to UK tax. UK tax liability is 5% of the aggregate of the dividend and the half tax credit.
(UK N excl)	Relief is only available if the pensioner is <ul style="list-style-type: none"> • a national of the other territory and • not a UK national.
(ST)	Subject to tax.
(ST - 3 months)	Subject to tax is imposed only if the (quoted) securities that give rise to the interest are sold within 3 months of acquisition.
(Tr Ad excl)	Other income article excludes <ul style="list-style-type: none"> • income from trusts and • income paid during the administration period of a UK estate.
(Tr excl)	Other income article excludes income from trusts.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
ANTIGUA & BARBUDA Note 1 Note 2 SRO1947 No2865 and Protocol	DT/Individual DT/Company	No relief	No relief	Full relief (ST)	No relief	Full (ST) <i>Note 3</i>	No	No <i>Note 4</i>	<ol style="list-style-type: none"> No relief for companies entitled to special tax benefits in Antigua. Relief may be restricted if whole amount of income is not remitted to Antigua. Includes State Pension if "subject to tax". No relief for "trivial commutation lump sums". Commonwealth citizens are entitled to allowances wherever resident.
				7		10			
ARGENTINA Note 1 SI1997 No1777	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15%	12% (ST-3 mths) <i>Note 2</i>	<i>Note 3</i>	Full relief	Full relief <i>Note 4</i>	Yes <i>Note 5</i>	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Argentina. Full relief in some circumstances. Rates of 3% on news, 5% on copyright royalties other than films and tv, 10% patents and 15% for other royalties apply. Includes "trivial commutation lump sums". No relief for State Pension. Applies only to income from third countries.
		10	11	12	19	18	21		
ARMENIA Note 1									No relief for income arising after 5 April 2002.
AUSTRALIA Note 1 Note 2 Note 3 SI2003 No3199	Australia/ Individual 2003 Australia/ Company 2003 UK-REIT DT-Individual UK-REIT DT-Company	15%	10% <i>Note 4</i>	5%	Full relief	Full relief <i>Note 5</i>	Yes <i>Note 6</i>	Yes (N & R) <i>Note 7</i>	<ol style="list-style-type: none"> Treatment after 1 July 2004 Relief may be restricted if whole amount of income is not remitted to Australia. No relief from 1 July 2006 for "temporary resident visa holders". Full relief in certain circumstances. Includes State Pension. No relief for "trivial commutation lump sums". Applies only to income from third countries. Commonwealth citizens are entitled to allowances wherever resident.
		10	11	12	17	17	20		
AUSTRIA SI1970 No1947 and Protocols	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15%	Full relief (ST-3 mths)	Full relief <i>Note 1</i>	Full relief (UK N excl)	Full relief <i>Note 2</i>	Yes <i>Note 3</i>	Yes (R) <i>Note 4</i>	<ol style="list-style-type: none"> 10% if royalties paid to a company controlling more than 50% of payer. Includes "trivial commutation lump sums". State Pension relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article. EEA nationals entitled to allowances wherever resident. Residents who are not nationals are denied allowances if income is solely dividends interest or royalties (or combination).
		10	11	12	19	18	22		

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
AZERBAIJAN Note 1 SI1995 No762	DT/Individual	15%	10%	5%	Full relief	Full relief	Yes	Yes	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Azerbaijan. Full relief in certain circumstances. 10% patent royalties. Includes "trivial commutation lump sums" if "subject to tax". State Pension relievable under the Other Income article.
	DT/Company	(ST)	(ST)	<i>Note 3</i>	(N & R)	(ST)	(TrAd excl)	(N & R)	
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	19	18	21		
	DT-Company								
BANGLADESH Note 1 SI1980 No708	DT/Individual	15%	10%	10%	Full relief	Full relief	No	Yes	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Bangladesh. 7½% (ST) or full relief in certain circumstances. Includes "trivial commutation lump sums". No relief for State Pension. Commonwealth citizens are entitled to allowances wherever resident.
	DT/Company		(ST)	<i>Note 2</i>	(UK N excl)	(ST)		(N & R)	
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	18	17			
	DT-Company								
BARBADOS Note 1 Note 2 SI1970 No952 and Protocol	DT/Individual	Full relief	15%	Full relief	No relief	Full relief	Yes	Yes	<ol style="list-style-type: none"> No relief for companies entitled to special tax benefits in Barbados. Relief may be restricted if whole amount of income is not remitted to Barbados. See treaty for cinema and TV royalties. Includes State Pension if "subject to tax". Relief for Incapacity Benefit and "trivial commutation lump sums" available under the Other Income article if "subject to tax". Commonwealth citizens are entitled to allowances wherever resident.
	DT/Company	(ST)	(ST)	(ST)	<i>Note 3</i>	(ST)	(ST)	(R)	
	UK-REIT								
	DT-Individual								
	UK-REIT	9	10	11		15	21		
	DT-Company								
BELARUS SI1986 No224	DT/Individual	No relief	Full relief	Full relief	Full relief	Full relief	Yes	Yes	<ol style="list-style-type: none"> Includes "trivial commutation lump sums". State Pension relievable under the Other Income article.
	DT/Company				(N & R)	<i>Note 1</i>		(N & R)	
			9	10	18	18	19		
BELGIUM SI1987 No2053 Note 1	DT/Individual	10%	15%	Full relief	Full relief	Full relief	Yes	Yes	<ol style="list-style-type: none"> Tax credits payable to 'direct investor' companies - see Key (TC 5% Dir). Includes "trivial commutation lump sums". State Pension and annuities relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article. EEA nationals entitled to allowances wherever resident. Residents who are not nationals are denied allowances if income is solely dividends interest or royalties (or combination).
	DT/Company				(UK N excl)	<i>Note 2</i>	(Tr excl)	(R)	
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	19	18	22		
	DT-Company								

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
BELIZE Note 1 SRO1947 No2866 and Protocols	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) 6	No relief	Full relief (ST) 7	No relief	Full relief (ST) <i>Note 2</i> 10	No	No <i>Note 3</i>	1. Relief may be restricted if whole amount of income is not remitted to Belize. 2. Includes State Pension if "subject to tax". No relief for "trivial commutation lump sums". 3. Commonwealth citizens are entitled to allowances wherever resident.
BOLIVIA SI1995 No2707	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15% 10	15% (ST-3 mths) <i>Note 1</i> 11	15% 12	Full relief (N & R) 19	Full relief <i>Note 2</i> 18	Yes (TrAd excl)	Yes (N & R)	1. Full relief in certain circumstances. 2. Includes "trivial commutation lump sums". State Pension relievable under the Other Income article.
BOSNIA-HERZEGOVINA SI1981 No1815	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15% 10	10% 11	10% 12	Full relief (N & R) 18	Full relief <i>Note 1</i> 18	Yes	Yes (N & R)	1. Includes "trivial commutation lump sums". State Pension and Incapacity Benefit relievable under the Other Income article.
BOTSWANA Note 1 Note 2 SI2006 No1925	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	12% 10	10% <i>Note 3</i> 11	10% 12	Full relief (N & R) 20	Full relief (ST) <i>Note 4</i> 19	Yes <i>Note 5</i>	Yes (N & R)	1. New treaty effective in UK from 6 April 2007. 2. Relief may be restricted if whole amount of income is not remitted to Botswana. 3. Full relief in some circumstances 4. Includes "trivial commutation lump sums". No relief for State Pension. 5. Applies only to income from third countries. 6. Commonwealth citizens are entitled to allowances wherever resident.
BRUNEI Note 1 SI1950 No1977 and Protocols	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) 6	No relief	Full relief (ST) 7	No relief	Full relief (ST) <i>Note 2</i> 10	No	No <i>Note 3</i>	1. Relief may be restricted if whole amount of income is not remitted to Brunei. 2. Relief includes State Pension if "subject to tax" in Brunei on income. No relief for "trivial commutation lump sums". 3. Commonwealth citizens are entitled to allowances wherever resident.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
BULGARIA Note 1 SI1987 No2054	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	10%	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 2</i>	Yes (TrAd excl)	Yes (N) <i>Note 3</i>	1. No relief unless individual is a national of Bulgaria 2. Includes "trivial commutation lump sums". State Pension and annuities relievable under the Other Income article. 3. From 1 January 2007 Bulgaria is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
BURMA SI1952 No751 and Protocol	DT/Individual DT/Company	No relief	No relief	Full relief (ST) <i>Note 1</i> VII	No relief	Full relief (ST) <i>Note 2</i> X	No	Yes (R)	1. No relief for motion picture film royalties. 2. Includes State Pension if "subject to tax". No relief for "trivial commutation lump sum".
CANADA Note 1 Note 2 SI1980 No709 and Protocols	Canada/Individual Canada/Company UK-REIT DT-Individual UK-REIT DT-Company	15%	10% (ST-3 mths) <i>Note 3</i>	Full relief <i>Note 4</i>	Full relief	Full relief <i>Note 5</i> <i>Note 6</i>	Yes <i>Note 7</i>	Yes (N & R) <i>Note 8</i>	1. Treatment after 6 April 2005 2. Relief may be restricted if whole amount of income is not remitted to Canada. 3. Full relief on interest connected with Export Development Canada. 4. No relief for film or TV royalties. 5. Includes State Pension and Incapacity Benefit. No relief for "trivial commutation lump sums". 6. 10% annuities not purchased as part of a pension plan. 7. Applies only to income from third countries 8. Commonwealth citizens are entitled to allowances wherever resident.
CHILE Note 1 SI2003 No3200	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15%	15% <i>Note 2</i>	10% <i>Note 3</i>	No relief <i>Note 4</i>	No relief <i>Note 4</i>	Full relief <i>Note 5</i>	No	1. New treaty effective in the UK from 6 April 2005 2. 5% rate applies to loans from banks and insurance companies; interest paid on securities quoted on a stock exchange and on some sales of machinery and equipment (refer to treaty). 15% for other amounts. 3. 5% for royalties paid for use of industrial, commercial or scientific equipment 4. No relief for State Pension or "trivial commutation lump sums". 5. Applies only to income arising from third countries.
CHINA People's Republic of Note 1 SI1984 No1826 and Protocol	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	10%	10% <i>Note 2</i>	10% <i>Note 3</i>	Full relief (N & R)	Full relief - pensions <i>Note 4</i>	No	Yes (N & R)	1. DTC does not apply to Hong Kong 2. Full relief in certain circumstances 3. Special rules apply for industrial, commercial or scientific equipment 4. Includes "trivial commutation lump sums". No relief for purchased annuities or State pension.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
COTE d'Ivoire (Ivory Coast) SI1987 No169	DT/Individual	15%	15%	10%	Full relief	Full relief	Yes	Yes	1. Full relief in certain circumstances – refer to the treaty. 2. Relief available if the pensioner is resident in Côte d'Ivoire and not a UK national. The pensioner does not have to be a national of Côte d'Ivoire. 3. Includes "trivial commutation lump sums". State Pension relievable under the Other Income article.
	DT/Company		<i>Note 1</i>		<i>Note 2</i>	<i>Note 3</i>		(N & R)	
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	20	19	22		
	DT-Company								
CROATIA SI1981 No1815	DT/Individual	15%	10%	10%	Full relief	Full relief		Yes	1. Includes "trivial commutation lump sums". State Pension and Incapacity Benefit relievable under the Other Income article.
	DT/Company				(N & R)	<i>Note 1</i>	Yes	(N & R)	
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	18	18	21		
	DT-Company								
CYPRUS Note 1 Note 2 SI1975 No425 and Protocol	DT/Individual	Full relief	10%	Full relief	Full relief	Full relief	Yes	Yes	1. Relief may be restricted if the claimant is entitled to special tax benefits under specific sections of the Cyprus tax laws. 2. Relief may be restricted if whole amount of income is not remitted to Cyprus. 3. 5% for cinematograph royalties. 4. Includes State Pension if "subject to tax". 5. Relief for Incapacity Benefit and "trivial commutation lump sums" available under the Other Income article. 6. Commonwealth citizens are entitled to allowances wherever resident. From 1 May 2004 Cyprus is also a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
	DT/Company			<i>Note 3</i>	(ST)	(ST)	(Tr excl)	(N & R)	
	UK-REIT					<i>Note 4</i>	<i>Note 5</i>	<i>Note 6</i>	
	DT-Individual								
	UK-REIT	11	12	13	18	19	23		
	DT-Company								
CZECH REPUBLIC SI1991 No2876	DT/Individual	15%	Full relief	Full relief	Full relief	Full relief	Yes	Yes	1. 10% for industrial royalties. 2. Includes "trivial commutation lump sums". State Pension and Incapacity Benefit relievable under the Other Income article. 3. From 1 May 2004 Czech Republic is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
	DT/Company			<i>Note 1</i>	(N & R)	<i>Note 2</i>	(TrAd excl)	(N & R)	
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	19	18	21		
	DT-Company								
DENMARK SI1980 No1960 and Protocols	DT/Individual	15%	Full relief	Full relief	Full relief	No relief	Yes	Yes	1. No relief on State Pension or Incapacity Benefit. 2. No relief on pensions or "trivial commutation lump sums" if individual was resident in one State and becomes resident in the other State - see Article 18(2). 3. EEA nationals are entitled to personal allowances wherever resident.
	DT/Company				(N & R)	<i>Note 1</i> <i>Note 2</i>	(TrAd excl)	(N & R)	
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	19		21		
	DT-Company								
EGYPT Note 1 SI1980 No1091	DT/Individual	20%	15%	15%	Full relief	Full relief	Yes	Yes	1. Relief may be restricted if whole amount of income not remitted to Egypt. 2. Full relief in certain circumstances. 3. Includes "trivial commutation lump sums". State pension relievable under Miscellaneous Rules article
	DT/Company		<i>Note 2</i>		(UK N excl)	<i>Note 3</i>		(N & R)	
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	19	18	27		
	DT-Company								

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
ESTONIA Note 1 SI1994 No3207	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15%	10% <i>Note 2</i>	10% <i>Note 3</i>	Full relief (N & R)	Full relief <i>Note 4</i>	Yes (TrAd Excl)	Yes (N & R) <i>Note 5</i>	1. Relief may be restricted if whole amount of income is not remitted to Estonia. 2. Full relief in certain circumstances. 3. 5% for industrial, commercial or scientific equipment. 4. Includes "trivial commutation lump sums". State Pension relievable under the Other Income article. 5. From 1 May 2004 Estonia is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
		10	11	12	19	18	22		
FALKLAND ISLANDS Note 1 SI1997 No2985	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	10%	Full relief	Full relief	No relief	Full relief (ST) <i>Note 2</i>	Yes (TrAd excl)	No <i>Note 3</i>	1. Relief may be restricted if whole amount of income is not remitted to Falkland Islands. 2. Includes "trivial commutation lump sums" if "subject to tax". State Pension relievable under the Other Income Article. 3. Commonwealth citizens are entitled to allowances wherever resident.
		10	11	12		18	22		
FIJI Note 1 SI1976 No1342	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15%	10% (ST-3 mths)	15% <i>Note 2</i> <i>Note 3</i>	Full relief <i>Note 4</i>	Full relief <i>Note 5</i>	No	Yes (R) <i>Note 6</i>	1. Relief may be restricted if all of the income is not remitted to Fiji. 2. No relief for cinema and TV royalties. 3. Full relief for copyright royalties. 4. Relief is available under general pensions article. 5. Includes "trivial commutation lump sums". No relief for State Pension. 6. Commonwealth citizens are entitled to allowances wherever resident.
		11	12	13	19	18			
FINLAND SI1970 No153 and Protocols	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief	Full relief (ST-3 mths)	Full relief	Full relief (N & R)	No relief <i>Note 1</i>	Yes (Tr Ad excl)	Yes (N & R) <i>Note 2</i>	1. No relief for State Pension, Incapacity Benefit or "trivial commutation lump sums". 2. EEA nationals are entitled to personal allowances wherever resident.
		11	12	13	20	19	23		
FRANCE SI1968 No1869 and Protocols	France/ Individual France/ Company	No relief <i>Note 1</i>	Full relief	Full relief	No relief	Full relief <i>Note 2</i>	Yes <i>Note 3</i>	Yes (R) <i>Note 4</i>	1. See Article 5(2)(b) of treaty. 2. Includes "trivial commutation lump sums". State Pension relievable under the Other Income article. 3. Relief for Incapacity Benefit available under the Other Income article. 4. French nationals are entitled to allowances wherever resident. EEA nationals are also entitled to allowances wherever resident. Residents who are not nationals are denied allowances if income is solely dividends interest or royalties.
			11	12	19	18	22		

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
GAMBIA Note 1 SI1980 No1963	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) 11	15% (ST) <i>Note 2</i> 12	12½% (ST) 13	No relief	No relief <i>Note 3</i>	No	Yes (N & R) <i>Note 4</i>	1. Relief may be restricted if whole amount of income is not remitted to Gambia. 2. Full relief in certain circumstances. 3. No relief for State Pension or "trivial commutation lump sums". 4. Commonwealth citizens are entitled to allowances wherever resident.
GEORGIA Note 1 Note 2 Note 3 SI2004 No3325	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	10% 10	Full relief 11	Full relief 12	Full relief (N & R)	Full relief <i>Note 4</i>	Yes (Tr Ad excl)	No	1. New treaty effective in the UK from 6 April 2006 2. Relief may be restricted if whole amount of income is not remitted to Georgia. 3. Relief may be restricted if the claimant is entitled to special tax benefits - refer to treaty. 4. Includes "trivial commutation lump sums". State Pension relievable under the Other Income article
GERMANY Note 1 SI1967 No25 and Protocol	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15% (ST) VI	Full relief (ST) VII	Full relief (ST) VII	No relief	Full relief (ST) <i>Note 2</i>	Yes (ST) <i>Note 3</i>	Yes (R) <i>Note 4</i>	1. Relief may be restricted if whole amount of income is not remitted to Germany. 2. Includes "trivial commutation lump sums" and State Pension if "subject to tax". 3. Relief for Incapacity Benefit available under the Other Income article if "subject to tax". 4. German nationals are entitled to allowances wherever resident. EEA nationals also entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties
GHANA Note 1 SI1993 No1800	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15% (ST) 10	12½% (ST) <i>Note 2</i> 11	12½% (ST) 12	Full relief (N & R)	Full relief (ST) <i>Note 3</i>	Yes (ST) (Tr Ad excl)	No <i>Note 4</i>	1. Relief may be restricted if whole amount of income not remitted to Ghana. 2. Full relief in certain circumstances. 3. Includes "trivial commutation lump sums" if "subject to tax". State Pension relievable under the Other Income Article if "subject to tax". 4. Commonwealth citizens are entitled to allowances wherever resident.
GREECE Note 1 SI1954 No142	DT/Individual DT/Company	No relief <i>Note 2</i>	Full relief (ST) VI	Full relief (ST) VI	Full relief (UK N excl)	Full relief (ST) <i>Note 3</i> <i>Note 4</i>	No	Yes (R) <i>Note 5</i>	1. Relief may be restricted if whole amount of income is not remitted to Greece. 2. Treaty does not include an Article dealing with dividends. 3. Includes State Pension if "subject to tax". 4. No relief for Incapacity Benefit or "trivial commutation lump sums". 5. Greek nationals are entitled to allowances wherever resident. EEA nationals also entitled to allowances wherever resident.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
GRENADE Note 1 SI1949 No361 and Protocol	DT/Individual DT/Company	No relief	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	1. Relief may be restricted if whole amount of income is not remitted to Grenada. 2. Includes State Pension if "subject to tax". No relief for "trivial commutation lump sums". 3. Commonwealth citizens are entitled to allowances wherever resident.
				7		10			
GUERNSEY SI1952 No1215 as amended		<i>Note 1</i>	<i>Note 1</i>	<i>Note 1</i>	No relief	<i>Note 1</i>	No	<i>Note 2</i>	1. DTA does not include provisions relieving dividends, interest, royalties or pensions. 2. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.
GUYANA Note 1 SI1992 No3207	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15%	15% (ST-3 mths) <i>Note 2</i>	10% <i>Note 3</i>	Full relief (N & R)	Full relief <i>Note 4</i> <i>Note 5</i>	Yes (Tr Ad excl)	No <i>Note 6</i>	1. Relief may be restricted if whole amount of income is not remitted to Guyana. 2. Full relief in certain circumstances. 3. No relief for cinema, TV and radio broadcasting royalties. 4. Includes "trivial commutation lump sums". State Pension relievable under the Other Income article. 5. Includes alimony if "subject to tax". 6. Commonwealth citizens are entitled to allowances wherever resident.
		11	12	13	21	20	23		
HUNGARY SI1978 No1056	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15%	Full relief	Full relief	Full relief (UK N excl)	Full relief <i>Note 1</i>	Yes	Yes (N & R) <i>Note 2</i>	1. Includes "trivial commutation lump sums". State Pension and Incapacity Benefit relievable under the Other Income article. 2. From 1 May 2004 Hungary is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
		10	11	12	19	18	22		
ICELAND SI1991 No2879	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief	Full relief <i>Note 1</i>	Full relief <i>Note 1</i>	Full relief (N & R)	Full relief <i>Note 2</i> <i>Note 3</i>	Yes (Tr Ad excl)	Yes (N & R) <i>Note 4</i>	1. Companies claiming relief must be quoted on Iceland Stock Exchange. If not quoted, refer to treaty. 2. Includes State Pension and "trivial commutation lump sums". 3. Relief for Incapacity Benefit available under Pensions article. 4. EEA nationals are entitled to personal allowances wherever resident.
		10	11	12	19	18	21		
INDIA SI1993 No1801	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief	15% (ST-3 mths) <i>Note 1</i>	15% <i>Note 2</i>	No relief	Full relief <i>Note 3</i>	Yes (Tr Ad excl) <i>Note 4</i>	Yes (N & R) <i>Note 5</i>	1. 10% or full relief in certain circumstances. 2. 10% for industrial, commercial or scientific equipment royalties. 3. Includes State Pension. No relief for "trivial commutation lump sums". 4. Applies only to income from third countries. 5. Commonwealth citizens are entitled to allowances wherever resident.
		11	12	13		20	23		

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
INDONESIA SI1994 No769	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief 10	10% <i>Note 1</i> 11	15% <i>Note 2</i> 12	Full relief (N & R) 19	No relief <i>Note 3</i> 19	No 19	Yes (N & R) 19	1. Full relief in certain circumstances. 2. 10% for industrial, commercial or scientific equipment royalties. 3. No relief for State Pension or "trivial commutation lump sums".
IRELAND Note 1 SI1976 No2151 and Protocols	IRL/Individual IRL/Company UK-REIT DT-Individual UK-REIT DT-Company	15% <i>Note 2</i> 11	Full relief 12	Full relief 13	Full relief <i>Note 3</i> 18	Full relief <i>Note 4</i> 17	Yes (Tr Ad excl) <i>Note 5</i> 20	Yes (R) <i>Note 6</i> 20	1. Relief may be restricted if whole amount of income is not remitted to Ireland. 2. Full relief for "exempt approved charities and pension schemes" etc – refer to treaty. 3. The pensioner must be either a sole Irish national or a national of both the UK and Ireland. 4. Includes "trivial commutation lump sums". State Pension relievable under the Other Income article. 5. Relief for Incapacity Benefit available under the Other Income article. 6. EEA nationals entitled to allowances wherever resident.
ISLE OF MAN SI1955 No1205 as amended	DT-Individual <i>(for pensions and annuities)</i>	<i>Note 1</i> 5A	<i>Note 1</i> 5A	<i>Note 1</i> 5A	Full relief <i>Notes 2 & 3</i> 5A	Full relief <i>Notes 2 & 4</i> 5A	No 5A	<i>Note 5</i> 5A	1. DTA does not include provisions relieving dividends, interest or royalties. 2. With effect from 6 April 2009 . 3. Except where the government pension is paid to an individual not resident in the UK who is resident but not ordinarily resident in the Isle of Man. 4. Includes State Pension and "trivial commutation lump sums". 5. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.
ISRAEL Note 1 Note 2 SI1963 No616 and Protocol	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15% (ST) VI	15% (ST) VII	Full relief (ST) <i>Note 3</i> VIII	No relief 5A	Full relief (ST) <i>Note 4</i> XI	Yes (ST) <i>Note 5</i> XVII	Yes (N) XVII	1. Relief may be restricted if the claimant is entitled to special tax benefits under specific sections of the Israeli tax laws. 2. Relief may be restricted if whole amount of income is not remitted to Israel. 3. See treaty for cinema and TV royalties. 4. Includes State Pension and "trivial commutation lump sum" if "subject to tax". 5. Relief for Incapacity Benefit available under the Other Income article if "subject to tax".
ITALY Note 1 SI1990 No2590	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15% 10	10% (ST-3mths) <i>Note 2</i> 11	8% 12	Full relief (N & R) 19	Full relief <i>Note 3</i> 18	Yes (Tr Ad excl) <i>Note 4</i> 22	Yes (N & R) <i>Note 5</i> 22	1 Tax credits payable to 'direct investor' companies - see Key (TC 5% Dir). 2 Full relief in certain circumstances. 3 Includes "trivial commutation lump sum". State Pension relievable under the Other Income Article. 4 Relief for Incapacity Benefit available under the Other Income article. 5 EEA nationals are entitled to personal allowances wherever resident.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
IVORY COAST See Côte d'Ivoire									
JAMAICA Note 1 Note 2 SI1973 No1329	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief	12½% (ST-3 mths)	10%	No relief	Full relief (ST) <i>Note 3</i>	Yes (ST) <i>Note 4</i>	Yes (N) <i>Note 5</i>	1. Relief may be restricted if whole amount of income is not remitted to Jamaica. 2. There is no relief for companies entitled to special tax benefits in Jamaica. 3. Includes State Pension if "subject to tax". 4. Relief for "trivial commutation lump sum" and Incapacity Benefit available under the Other Income article if "subject to tax". 5. Commonwealth citizens are entitled to allowances wherever resident.
		8	9	10		14	21		
JAPAN Note 1 SI2006 No1924 See also entry below	Japan-1-DT (individuals) Japan-2-DT (companies) Japan-3-DT (claims for full relief on interest - Article 11(3)) Japan-4-DT (UK-REIT claims by companies) UK-REIT DT-Individual	10% <i>Note 2</i>	10% <i>Note 3</i>	Full relief <i>Note 4</i>	Full relief (N & R)	Full relief <i>Note 5</i>	Yes (TrAd excl) <i>Note 4</i>	Yes (N & R)	1. Treatment with effect from 1 January 2007 2. Full relief for certain pension funds that are also "qualified persons" as defined at Article 22 of the Convention. 3. Full relief in some circumstances – see Article 11(3). The claimant must also be a "qualified person" as defined at Article 22 of the Convention. 4. Treaty benefits are only available to "qualified persons" as defined at Article 22 of the Convention. 5. Includes State Pension, "trivial commutation lump sum" and Incapacity Benefit.
		10	11	12	18	17	21		
JAPAN Note 1 Note 2 SI1970 No1948 and Protocol See also entry above	Japan/ Individual Japan/ Company	Not relevant - see entry above.	10% (ST-3 mths)	10%	Full relief <i>Note 3</i>	Full relief <i>Note 4</i>	Yes (Tr excl) <i>Note 5</i>	Yes (N & R)	1. Treatment up to 31 December 2006 2. Relief may be restricted if whole amount of income is not remitted to Japan. 3. Pensioner must be a national of Japan or admitted to Japan for permanent residence. 4. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article. 5. Relief for Incapacity Benefit available under the Other Income article.
			12	13	20	19	23		
JERSEY SI1952 No1216 as amended		<i>Note 1</i>	<i>Note 1</i>	<i>Note 1</i>	No relief	<i>Note 1</i>	No	<i>Note 2</i>	1. DTA does not include provisions relieving dividends, interest, royalties or pensions. 2. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
JORDAN Note 1 SI 2001 No 3924	DT/Individual	10%	10%	10%	Full relief (N & R)	No relief <i>Note 3</i>	Yes <i>Note 4</i>	Yes (N & R)	<ol style="list-style-type: none"> Treaty effective in the UK from 6 April 2003. Full relief in some circumstances. Includes "trivial commutation lump sum". No relief for State Pension or Incapacity benefit. Applies only to income from third countries.
	DT/Company		<i>Note 2</i>						
	UK-REIT	10	11	12	19	18	22		
	DT-Individual								
	UK-REIT								
	DT-Company								
KAZAKHSTAN Note 1 Note 2 SI1994 No3211 and Protocol	DT/Individual	15% (ST)	10% (ST-3 mths) <i>Note 3</i>	10%	Full relief (N & R)	Full relief <i>Note 4</i>	Yes (TrAd excl)	Yes (N & R)	<ol style="list-style-type: none"> Relief may not be available to residents of Kazakhstan in receipt of special tax benefits. Relief may be restricted if whole amount of income is not remitted to Kazakhstan. Full relief in certain circumstances. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article.
	DT/Company								
	UK-REIT	10	11	12	19	18	21		
	DT-Individual								
	UK-REIT								
	DT-Company								
KENYA Note 1 SI1977 No1299	DT/Individual	Full relief (ST)	15% (ST) <i>Note 2</i>	15% (ST)	No relief	No relief <i>Note 3</i>	Yes (ST)	Yes (R) <i>Note 4</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Kenya. Full relief to the Government of Kenya (the "subject to tax" condition doesn't apply) Some relief may be available if pension (includes State Pension) is "subject to tax" in Kenya. "Trivial commutation lump sum" relievable under the Other Income article if "subject to tax". Commonwealth citizens entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).
	DT/Company								
	UK-REIT	11	12	13			24		
	DT-Individual								
	UK-REIT								
	DT-Company								
KIRIBATI Note 1 SI1950 No750 and Protocols	DT/Individual	Full relief (ST)	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Kiribati. Includes State Pension if "subject to tax". No relief for "trivial commutation lump sum". Commonwealth citizens are entitled to allowances wherever resident.
	DT/Company								
	UK-REIT	6		7		10			
	DT-Individual								
	UK-REIT								
	DT-Company								
KOREA Republic of Note 1 SI1996 No3168	DT/Individual	15%	10% (ST-3 mths) <i>Note 2</i>	10% <i>Note 3</i>	Full relief (N & R)	Full relief <i>Note 4</i>	Yes (TrAd excl) <i>Note 5</i>	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Korea. Full relief in certain circumstances. 2% for use of or right to use industrial, commercial or scientific equipment. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article.
	DT/Company								
	UK-REIT	10	11	12	19	18	22		
	DT-Individual								
	UK-REIT								
	DT-Company								

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
KUWAIT Note 1 SI1999 No2036	DT/Individual DT/Company	15% (ST)	Full relief	10%	Full relief (N & R)	Full relief (ST) <i>Note 2</i>	Yes (TrAd excl)	No	1. Took effect from 6 April 2001. 2. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
									1. No relief for income arising after 5 April 2002.
KYRGYZSTAN									
Note 1									
LATVIA Note 1 Note 2 SI1996 No3167	DT/Individual DT/Company	15%	10% <i>Note 3</i>	10% <i>Note 4</i>	Full relief (N & R)	Full relief <i>Note 5</i>	Yes (TrAd excl)	Yes (N & R) <i>Note 6</i>	1. Restricted relief for residents of Latvia entitled to special tax benefits. 2. Relief may be restricted if whole amount of income is not remitted to Latvia. 3. Full relief in certain circumstances. 4. 5% for use of industrial, commercial or scientific equipment. 5. Includes "trivial commutation lump sum". State Pension and Incapacity Benefit relievable under the Other Income article. 6. From 1 May 2004 Latvia is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
LESOTHO Note 1 SI1997 No2986	DT/Individual DT/Company	10% (ST)	10% (ST) <i>Note 2</i>	10% (ST)	Full relief (N & R)	Full relief <i>Note 3</i>	Yes (TrAd excl)	Yes (N & R) <i>Note 4</i>	1. Relief may be restricted if whole amount of income is not remitted to Lesotho. 2. Full relief in some circumstances. 3. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article. 4. Commonwealth citizens are entitled to allowances wherever resident.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	20	19	22		
LITHUANIA SI 2001 No3925 and Protocol Note 1 Note 2	DT/Individual DT/Company	15%	10% <i>Note 3</i>	10% <i>Note 4</i>	Full relief (N & R)	Full relief <i>Note 5</i>	Yes (TrAd Excl)	Yes (N & R) <i>Note 6</i>	1. Took effect from 6 April 2002. 2. Relief may be restricted if whole amount of income is not remitted to Lithuania. 3. Full relief in certain circumstances. 4. 5% for industrial, commercial or scientific equipment. 5. Includes "trivial commutation lump sum". State Pension and Incapacity Benefit relievable under the Other Income article. 6. From 1 May 2004 Lithuania is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
MALTA Note 1 Note 2 SI1995 No763	DT/Individual DT/Company	No relief	10% (ST) <i>Note 3</i>	10% (ST)	Full relief (N & R)	Full relief <i>Note 4</i>	Yes (ST) (Tr Ad excl) <i>Note 5</i>	Yes (N & R) <i>Note 6</i>	1. No relief for persons entitled to special tax benefits. 2. Relief may be restricted if whole amount of income is not remitted to Malta. 3. Full relief in some cases. 4. Includes "trivial commutation lump sum". State Pension relievable under Other Income article if "subject to tax". 5. Relief for Incapacity Benefit available under the Other Income article if "subject to tax". 6. Commonwealth citizens are entitled to allowances wherever resident. From 1 May 2004 Malta is also a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
			11	12	19	18	21		
MAURITIUS Note 1 SI1981 No1121 and Protocol	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief	No relief <i>Note 2</i>	15% (ST)	Full relief (UK N excl)	Full relief <i>Note 3</i>	Yes (ST) (Tr excl) <i>Note 4</i>	Yes (R) <i>Note 5</i>	1. Relief may be restricted if whole amount of income is not remitted to Mauritius. 2. Full relief in certain circumstances. 3. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article if "subject to tax". 4. Relief for Incapacity Benefit available under the Other Income article if "subject to tax". 5. Commonwealth citizens entitled to allowances wherever resident. Residents who are not nationals are denied allowances if income is solely dividends interest or royalties (or combination).
		10	11	12	19	18	22		
MEXICO Note 1 SI1994 No3212	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief	15% (ST-3 mths) <i>Note 2</i>	10%	Full relief (N & R)	Full relief <i>Note 3</i>	Yes (Tr Ad excl) <i>Note 4</i>	No	1. Relief may be restricted if whole amount of income is not remitted to Mexico. 2. 5%, 10% and full relief in certain circumstances. 3. Includes "trivial commutation lump sum". No relief for State Pension. 4. Applies only to income from third countries.
		10	11	12	19	18	21		
MOLDOVA Note 1 SI2008 No1795	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	10%	5% <i>Note 2</i>	5%	Full relief (N & R)	Full relief <i>Note 3</i>	Yes (Tr Ad excl)	No	1. New treaty effective in UK from 6 April 2009 2. Full relief in certain circumstances. 3. No relief for "trivial commutation lump sum".
		10	11	12	18	17	20		
MONGOLIA Note 1 SI1996 No2598	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15%	10% (ST-3 mths) <i>Note 2</i>	5%	Full relief (N & R)	Full relief <i>Note 3</i>	Yes (Tr Ad excl)	No	1. Relief may be restricted if whole amount of income is not remitted to Mongolia. 2. 7% and full relief in certain circumstances. 3. Includes "trivial commutation lump sum". No relief for State Pension.
		10	11	12	19	18	22		

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
MONTENEGRO SI1981 No1815	DT/Individual DT/Company	15%	10%	10%	Full relief (N & R)	Full relief <i>Note 1</i>	Yes <i>Note 2</i>	Yes (N & R)	1. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article. 2. Relief for Incapacity Benefit available under the Other Income article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	18	21		
MONTSERRAT <i>Note 1</i> SRO1947 No2869 and Protocol	DT/Individual DT/Company	No relief	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	1. Relief may be restricted if whole amount of income is not remitted to Montserrat. 2. Includes State Pension if "subject to tax". No relief for "trivial commutation lump sum". 3. Commonwealth citizens are entitled to allowances wherever resident.
				7		10			
MOROCCO SI1991 No2881	DT/Individual DT/Company	Full relief	10% <i>Note 1</i>	10%	No relief	Full relief <i>Note 2</i>	Yes (ST)	Yes (N & R)	1. Full relief in certain circumstances 2. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article if "subject to tax".
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12		18	21		
NAMIBIA Note 1 SI1962 No2352, SI1962 No2788 and Protocols	DT/Individual DT/Company	No relief	No relief	Full relief (ST) <i>Note 2</i> <i>Note 3</i>	No relief	Full relief (ST) <i>Note 4</i>	Yes (ST)	Yes (R) <i>Note 5</i>	1. Relief may be restricted if whole amount of income is not remitted to Namibia. 2. 5% for patent royalties. 3. No relief for motion picture film royalties. 4. Includes State Pension and "trivial commutation lump sum" if "subject to tax". 5. Namibian nationals qualify for allowances wherever resident. Commonwealth citizens are also entitled to personal allowances wherever resident.
				IX		XII	XVIII		
NETHERLANDS Note 1 SI1980 No1961 and Protocols	Netherlands/ Individual Netherlands/ Company	15%	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 2</i> <i>Note 3</i>	Yes (Tr excl) <i>Note 4</i>	Yes (R) <i>Note 5</i>	1. Tax credits payable to 'direct investor' companies - see Key (TC 5% Dir). Companies claiming tax credits must be quoted on a Netherlands Stock Exchange. If not quoted, refer to Article 10(3)(d) of treaty. 2. State Pension relievable under the Other Income article. 3. No relief for payments which are not of a "periodical nature" that are for past employment. No relief for "trivial commutation lump sum". 4. Relief for Incapacity Benefit available under the Other Income article. 5. EEA nationals entitled to allowances wherever resident. Residents who are not nationals are denied allowances if income is solely dividends interest or royalties (or combination).
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
NEW ZEALAND Note 1 SI1984 No365 and Protocols	New Zealand/ Individual	15%	10% <i>Note 2</i>	10%	Full relief	Full relief <i>Note 3</i>	Yes <i>Note 5</i>	Yes (N & R) <i>Note 6</i>	<ol style="list-style-type: none"> Treatment from 6 April 2005 Full relief in certain circumstances. Includes State Pension and "trivial commutation lump sum". No relief for Incapacity Benefit. Applies only to income from third countries Commonwealth citizens are entitled to allowances wherever resident.
	New Zealand/ Company								
	UK-REIT DT-Individual UK-REIT DT-Company	11	12	13	20	19	21A		
NIGERIA SI1987 No2057	DT/Individual	15%	12½% (ST) <i>Note 1</i>	12½% (ST)	No relief <i>Note 2</i>	No relief <i>Note 2</i> <i>Note 3</i>	No	Yes (N & R) <i>Note 4</i>	<ol style="list-style-type: none"> Full relief in certain circumstances. Relief available if the pension is paid for an employment which terminated before 6 April 1979 or for an annuity that is paid under a contract concluded before 6 April 1979 - refer to treaty. Includes "trivial commutation lump sum". No relief for State Pension. Commonwealth citizens are entitled to allowances wherever resident.
	DT/Company	(ST)							
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	18			
NORWAY SI2000 No3247	DT/Individual	15%	Full relief	Full relief	Full relief (N & R) <i>Note 1</i>	Full relief <i>Note 2</i> <i>Note 3</i>	Yes (Tr Ad excl)	Yes (N & R) <i>Note 4</i>	<ol style="list-style-type: none"> If pension is not taxed by paying State it may be taxed in the other Contracting State. Includes State Pension, "trivial commutation lump sum" alimony and maintenance payments. Incapacity Benefit relievable under pensions article. EEA nationals entitled to allowances wherever resident.
	DT/Company								
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		
OMAN Note 1 SI1998 No2568	DT/Individual	10%	Full relief (ST)	Full relief (ST)	Full relief (N & R) (ST)	Full relief (ST) <i>Note 2</i>	Yes (Tr Ad excl)	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if claimant is entitled to special tax benefits in Oman. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article.
	DT/Company	(ST)							
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		
PAKISTAN SI1987 No2058	DT/Individual	20%	15% <i>Note 1</i>	12½%	Full relief (N & R)	Full relief <i>Note 2</i>	No	Yes (N & R) <i>Note 3</i>	<ol style="list-style-type: none"> Full relief in certain circumstances. Includes "trivial commutation lump sum". There is no relief for State Pension. Commonwealth citizens are entitled to allowances wherever resident.
	DT/Company								
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	20	19			
PAPUA NEW GUINEA Note 1 SI1991 No2882	DT/Individual	17%	10% <i>Note 2</i>	10%	Full relief (ST)	Full relief (ST) <i>Note 3</i>	Yes (Tr Ad excl)	Yes (N & R) <i>Note 4</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Papua New Guinea. Full relief in certain circumstances. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article. Commonwealth citizens are entitled to allowances wherever resident.
	DT/Company								
	UK-REIT DT-Individual UK-REIT DT-Company	11	12	13	20	19	22		

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
PHILIPPINES SI1978 No184	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	25% <i>Note 1</i>	15% <i>Note 2</i>	25% <i>Note 3</i>	No relief	Full relief <i>Note 4</i>	No	Yes (N & R)	1. "nothing to pay" because tax is deducted at 22%. 2. 10% or full relief in certain circumstances. 3. 15% for films, TV and radio broadcasting royalties. 4. Includes "trivial commutation lump sum". No relief for purchased annuities, Incapacity Benefit or State Pension.
POLAND SI2006 No3323 Note 1	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	10%	5% <i>Note 2</i>	5%	Full relief (N & R)	Full relief <i>Note 3</i>	Yes (TrAd excl)	No <i>Note 4</i>	1. Treatment after 1 January 2007 for taxes withheld at source. 2. Full relief in some circumstances 3. Includes "trivial commutation lump sum". State Pension and Incapacity Benefit. 4. EEA nationals are entitled to UK allowances wherever they are resident.
See also entry below		10	11	12	18	17	21		
POLAND SI1978 No282 Note 1	DT/Individual DT/Company	Not relevant - see entry above.	Full relief	10%	Full relief (N & R)	Full relief <i>Note 2</i>	Yes	Yes (N & R) <i>Note 3</i>	1. Treatment up to 31 December 2006 2. Includes "trivial commutation lump sum". State Pension and Incapacity Benefit relievable under the Other Income article. 3. From 1 May 2004 Poland is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
See also entry above			11	12	19	18	22		
PORTUGAL Note 1 SI1969 No599	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15% (ST)	10% (ST)	5% (ST)	No relief	Full relief <i>Note 2</i>	Yes (ST)	Yes (R) <i>Note 3</i>	1. Relief may be restricted if whole amount of income is not remitted to Portugal. 2. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article if "subject to tax". Relief for Incapacity Benefit also available under the Other Income article if "subject to tax". 3. EEA nationals entitled to allowances wherever resident. Residents who are not nationals are denied allowances if income is solely dividends interest or royalties (or combination).
ROMANIA SI1977 No57	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15%	10%	10% <i>Note 1</i>	Full relief (UK N excl)	Full relief <i>Note 2</i>	Yes	Yes (N & R)	1. 15% for patent royalties. 2. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article. 3. From 1 January 2007 Romania is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
		10	11	12	20	19	23		

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
RUSSIAN FEDERATION SI1994 No3213	DT/Individual	10% (ST)	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 1</i>	Yes (Tr Ad excl)	Yes (N & R)	1. Includes "trivial commutation lump sum". State Pension and annuities relievable under the Other Income article.
	DT/Company								
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	19	18	21		
	DT-Company								
ST KITTS & NEVIS Note 1 SRO1947 No2872	DT/Individual	No relief	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	1. Relief may be restricted if whole amount of income is not remitted to St Kitts & Nevis. 2. Includes State Pension if "subject to tax". No relief for "trivial commutation lump sum". 3. Commonwealth citizens are entitled to allowances wherever resident.
	DT/Company								
				7		10			
SERBIA SI1981 No1815	DT/Individual	15%	10%	10%	Full relief (N & R)	Full relief <i>Note 1</i>	Yes <i>Note 2</i>	Yes (N & R)	1. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article. 2. Relief for Incapacity Benefit available under the Other Income article.
	DT/Company								
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	18	18	21		
	DT-Company								
SIERRA LEONE Note 1 SRO1947 No2873 and Protocol	DT/Individual	No relief	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	1. Relief may be restricted if whole amount of income is not remitted to Sierra Leone. 2. Includes State Pension if "subject to tax". 3. Commonwealth citizens are entitled to allowances wherever resident.
	DT/Company								
				7		10			
SINGAPORE Note 1 SI1997 No2988	DT/Individual	15%	10% <i>Note 2</i>	10% <i>Note 2</i>	Full relief (N & R)	Full relief (ST) <i>Note 4</i>	Yes <i>Note 5</i>	No <i>Note 6</i>	1. Relief may be restricted if whole amount of income is not remitted to Singapore. 2. Rate applies to income arising after 31 December 1999. 15% if income arises or accrues before that date. 3. Full relief in some circumstances. 4. Includes State Pension. No relief for "trivial commutation lump sum". 5. Applies only to income arising in third countries. 6. Commonwealth citizens are entitled to allowances wherever resident.
	DT/Company								
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	19	18	22		
	DT-Company								
SLOVAK REPUBLIC (Slovakia) SI1991 No2876	DT/Individual	15%	Full relief	Full relief <i>Note 1</i>	Full relief (N & R)	Full relief <i>Note 2</i>	Yes (TrAd excl)	Yes (N & R) <i>Note 3</i>	1. 10% for industrial royalties. 2. Includes "trivial commutation lump sum". State Pension and Incapacity Benefit relievable under the Other Income article. 3. From 1 May 2004 Slovak Republic is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
	DT/Company								
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	19	18	21		
	DT-Company								

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SLOVENIA Note 1 SI2008 No1796	DT/Individual DT/Company	15%	5% Note 2	5%	Full relief (N & R)	Full relief Note 3	Yes	Yes (N & R) Note 4	<ol style="list-style-type: none"> 1. New treaty effective in UK from 6 April 2009 2. Full relief in certain circumstances. 3. Includes "trivial commutation lump sum". 4. Slovenia is a member of the EEA. Nationals of EEA member states are entitled to UK allowances wherever they are resident.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	21		
SOLOMON ISLANDS Note 1 SI1950 No748 and Protocols	DT/Individual DT/Company	Full relief (ST)	No relief	Full relief (ST)	No relief	Full relief (ST) Note 2	No	No Note 3	<ol style="list-style-type: none"> 1. Relief may be restricted if whole amount of income is not remitted to Solomon Islands. 2. Includes State Pension. No relief for "trivial commutation lump sum". 3. Commonwealth citizens are entitled to allowances wherever resident.
	UK-REIT DT-Individual UK-REIT DT-Company	6		7		10			
SOUTH AFRICA Note 1 Note 2 SI 2002 No 3138	South Africa/ Individual	15%	Full relief	Full relief	Full relief (N & R)	Full relief Note 3	Yes Note 4	Yes (N & R) Note 5	<ol style="list-style-type: none"> 1. Treatment from 6 April 2003 2. Relief may be restricted if whole amount of income is not remitted to South Africa. 3. Includes "trivial commutation lump sum". No relief for State Pension and Incapacity Benefit. 4. Relief is available only for income arising in third countries. 5. Commonwealth citizens are entitled to allowances wherever resident.
	South Africa/ Company UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	20		
SPAIN SI1976 No1919	Spain/ Individual Spain/ Company	15%	12% (ST-3 mths)	10%	Full relief (N & R)	Full relief Note 1	Yes Note 2	Yes (N & R) Note 3	<ol style="list-style-type: none"> 1. Includes "trivial commutation lump sum". State Pension relievable under the Other Income Article. 2. Relief for Incapacity Benefit available under the Other Income article. 3. EEA nationals are entitled to personal allowances wherever resident.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
SRI LANKA SI1980 No713	DT/Individual DT/Company	15%	10% Note 1	10% Note 2	Full relief (UK N excl)	Full relief (ST) Note 3 Note 4	No	Yes (N & R) Note 5	<ol style="list-style-type: none"> 1. Full relief in certain circumstances. 2. Full relief for copyright royalties. 3. There is relief for alimony under the pensions article. The "subject to tax" condition does not apply. 4. Includes State Pension and "trivial commutation lump sum". 5. Commonwealth citizens are entitled to allowances wherever resident.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17			

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SUDAN SI1977 No1719	DT/Individual	15%	15% (ST)	10% (ST)	Full relief (UK N excl)	Full relief <i>Note 1</i> <i>Note 2</i> <i>Note 3</i>	Yes	Yes (N & R)	1. Includes "trivial commutation lump sum". 2. No relief for purchased annuities. 3. State Pension relievable under the Other Income article.
	DT/Company								
	UK-REIT DT-Individual								
	UK-REIT DT-Company	10	11	12	18	17	21		
SWAZILAND Note 1 SI1969 No380	DT/Individual	15%	No relief	Full relief	Full relief <i>Note 2</i>	Full relief <i>Note 3</i>	Yes <i>Note 4</i>	Yes (R) <i>Note 5</i>	1. Relief may be restricted if whole amount of income is not remitted to Swaziland. 2. Relief is available under general pension article. 3. Includes State Pension and "trivial commutation lump sum". 4. Interest is excluded. 5. Commonwealth citizens entitled to allowances wherever resident.
	DT/Company								
	UK-REIT DT-Individual								
	UK-REIT DT-Company	11		12	17	16	20		
SWEDEN Note 1 SI1984 No366	DT/Individual	5%	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 2</i> <i>Note 3</i>	Yes (TR excl)	Yes (R) <i>Note 4</i>	1. Tax credits payable to 'direct investor' companies - see Key (TC 5% Dir). 2. The pensioner must be a national of Sweden. Refer to treaty if pensioner is not a national of Sweden. 3. State Pension, Incapacity Benefit and "trivial commutation lump sum" relievable under Pensions article but only if the person is a national of Sweden. 4. EEA nationals entitled to allowances wherever resident. Residents who are not nationals are denied allowances if income is solely dividends interest or royalties (or combination).
	DT/Company								
	UK-REIT DT-Individual								
	UK-REIT DT-Company	10	11	12	19	18	21		
SWITZERLAND Note 1 SI1978 No1408 and Protocols	Switzerland/ Individual	15%	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 2</i>	Yes (Tr excl) <i>Note 3</i>	Yes (N & R) <i>Note 4</i>	1. Full relief for property income dividends paid from 6 April 2009 that are beneficially owned by pension schemes resident in Switzerland. 2. From 6 April 2009, no relief for "trivial commutation lump sum". 3. State Pension and Incapacity Benefit relievable under the Other Income article. 4. Residents who are not nationals of Switzerland also get personal allowances but not if their income is solely dividends interest or royalties (or combination). 5. UK tax credits are not payable to "direct investor" companies for dividends paid from 6 April 2009.
	Switzerland/ Company	<i>Note 1</i>							
	Switzerland Direct Investor Company/Credit								
	UK-REIT DT-Individual								
	UK-REIT DT-Company	10	11	12	19	18	21		
TAIWAN Note 1 Note 2 SI2002 No 3137	DT/Individual	10%	10% <i>Note 3</i>	10%	Full relief (N & R)	Full relief (ST) <i>Note 4</i>	Yes <i>Note 5</i>	Yes (N & R)	1. Treaty is effective in the UK from 6 April 2003. 2. Relief may be restricted if whole amount of income is not remitted to Taiwan. 3. Full relief in some circumstances 4. Includes "trivial commutation lump sum". No relief for State Pension or Incapacity Benefit 5. Relief only available for income from third countries
	DT/Company								
	UK-REIT DT-Individual								
	UK-REIT DT-Company	10	11	12	19	18	21		

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
TAJIKISTAN SI1986 No 224	DT/Individual DT/Company	No relief	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 1</i>	Yes	Yes (N & R)	1. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article.
			9	10	18	18	19		
THAILAND Note 1 SI1981 No1546	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST)	25% (ST) <i>Note 2</i>	5% (ST) <i>Note 3</i>	Full relief (N & R)	No relief <i>Note 4</i>	No	Yes (N & R)	1. Relief may be restricted if whole amount of income is not remitted to Thailand. 2. 10% or full relief in certain circumstances. 3. 15% (ST) for patent, certain film, radio and TV royalties. 4. Treaty does not include an article dealing with Non-Government pensions. Also, no relief for State Pension or "trivial commutation lump sum".
		11	12	13	19				
TRINIDAD AND TOBAGO Note 1 SI1983 No1903	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief	10% <i>Note 2</i>	Full relief <i>Note 3</i> <i>Note 4</i>	Full relief (N & R)	Full relief <i>Note 5</i>	Yes <i>Note 6</i>	Yes (N & R) <i>Note 7</i>	1. Relief may be restricted if whole amount of income is not remitted to Trinidad and Tobago. 2. Full relief in certain circumstances. 3. 10% for patent royalties. 4. No relief for cinematograph films and films and tapes for radio or TV broadcasting. 5. Includes "trivial commutation lump sum". No relief for State Pension. 6. Income taxed in each State in accordance with domestic law. 7. Commonwealth citizens are entitled to allowances wherever resident.
		10	11	12	19	18	22		
TUNISIA SI1984 No133	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	20%	12% <i>Note 1</i>	15%	Full relief (ST)	Full relief (ST) <i>Note 2</i>	Yes	Yes (N & R)	1. 10% for payments to banks. 2. Includes State Pension and "trivial commutation lump sum".
		10	11	12	19	18	21		
TURKEY Note 1 SI1988 No932	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	20%	15% <i>Note 2</i>	10%	Full relief (N & R)	Full relief <i>Note 3</i> <i>Note 4</i>	Yes (Tr excl)	Yes (N & R)	1. Does not include residents of Northern Cyprus. 2. Full relief in certain circumstances. 3. Includes State Pension and "trivial commutation lump sum". 4. Relief for Incapacity Benefit available under Pensions article.
		10	11	12	19	18	22		
TURKMENISTAN SI1986 No224	DT/Individual DT/Company	No relief	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 1</i>	Yes	Yes (N & R)	1. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article.
			9	10	18	18	19		

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
TUVALU Note 1 SI1950 No750 and Protocols	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) 6	No relief 7	Full relief (ST) 7	No relief 10	Full relief (ST) 10	No 10	No <i>Note 3</i> 10	1. Relief may be restricted if whole amount of income is not remitted to Tuvalu. 2. Includes State Pension. No relief for "trivial commutation lump sum". 3. Commonwealth citizens are entitled to allowances wherever resident.
UGANDA SI1993 No1802	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15% 10	15% <i>Note 1</i> 11	15% 12	Full relief (N & R) 20	Full relief <i>Note 2</i> 19	Yes (Tr excl) 22	Yes (N & R) <i>Note 3</i> 22	1. Full relief in certain circumstances. 2. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article. 3. Commonwealth citizens are entitled to allowances wherever resident.
UKRAINE Note 1 SI1993 No1803	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	10% (ST) 10	Full relief (ST) 11	Full relief (ST) 12	Full Relief (N & R) 19	Full relief <i>Note 2</i> 18	Yes (Tr Ad excl) 21	Yes (N & R) 21	1. Relief may be restricted if whole amount of income is not remitted to Ukraine. 2. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article.
USA Note 1 Note 2 SI2002 No2848 and Protocol	US-Individual/ 2002 US-Company/ 2002 UK-REIT DT-Individual US-Company UK-REIT	15% <i>Note 3</i> 10	Full relief <i>Note 4</i> 11	Full relief 12	Full relief (N & R) 19	Full relief <i>Note 5</i> 17	Yes (Tr Ad excl) 22	No 22	1. Treatment from 1 May 2003. 2. Treaty benefits are only available to "qualified persons" as defined at Article 23 of the convention. 3. Full relief for pension funds. 4. Relief may be restricted to 15% in certain circumstances. 5. Includes State Pension, Incapacity Benefit and "trivial commutation lump sum".
UZBEKISTAN Note 1 SI1994 No770	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	10% (ST) 10	5% (ST-3 mths) <i>Note 2</i> 11	5% 12	Full relief (N & R) 19	Full relief <i>Note 3</i> 18	Yes (Tr Ad excl) 22	Yes (N & R) 22	1. Relief may be restricted if whole amount of income is not remitted to Uzbekistan. 2. Full relief in certain circumstances. 3. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article.
VENEZUELA SI1996 No2599	DT/Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	10% 10	5% (ST) <i>Note 1</i> 11	7% (ST) <i>Note 2</i> 12	No relief <i>Note 3</i> 18	No relief <i>Note 3</i> <i>Note 4</i> <i>Note 5</i> 18	Yes (Tr Ad excl) <i>Note 5</i> 21	Yes (N & R) 21	1. Full relief in certain circumstances. 2. 5% restriction for patent royalties and information concerning industrial, scientific or commercial experience. 3. No relief for proportion of pension in respect of employment in UK. Includes "trivial commutation lump sum". 4. No relief for State Pension. 5. Applies only to income from third countries.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
VIETNAM SI1994 No3216	DT/Individual	15%	10%	10%	Full relief	Full relief	Yes	Yes	1. Full relief in certain circumstances. 2. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article.
	DT/Company	(ST)	(ST) <i>Note 1</i>	(ST)	(N & R)	<i>Note 2</i>	(Tr Ad excl)	(N & R)	
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		
ZAMBIA Note 1 SI1972 No1721 and Protocol	DT/Individual	15%	10%	10%	No relief	Full relief	Yes	Yes	1. Relief may be restricted if whole amount of income is not remitted to Zambia. 2. Includes State Pension and "trivial commutation lump sum". 3. Commonwealth citizens are entitled to allowances wherever resident. Residents who are not nationals are denied allowances if income is solely dividends interest or royalties (or combination).
	DT/Company	(ST)	(ST)	(ST)		(ST) <i>Note 2</i>	(ST)	(R) <i>Note 3</i>	
	UK-REIT DT-Individual UK-REIT DT-Company	11	12	13		19	22		
ZIMBABWE SI1982 No1842	DT/Individual	Full relief	10%	10%	Full relief	No relief	Yes	Yes	1. Full relief in certain circumstances. 2. The pensioner must have been "subject to tax" in Zimbabwe on the income from the employment that now pays the pension. 3. Includes "trivial commutation lump sum". State Pension relievable under the Other Income article. 4. Commonwealth citizens are entitled to allowances wherever resident.
	DT/Company	(ST)	(ST) <i>Note 1</i>	(ST)	(N & R) <i>Note 2</i>	<i>Note 3</i>	(Tr excl)	(N & R) <i>Note 4</i>	
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	20	19	22		