

Countries with Double Taxation Agreements with the UK – rates of withholding tax for the year ended 5 April 2011

This table shows the maximum rates of tax those countries with a Double Taxation Agreement with the UK can charge a UK resident on payments of dividends, interest, royalties and management/technical fees. **The table only includes agreements which are currently in force.**

Abbreviations: NA = No Article.
S = There is a 'subject to tax' condition.

Territory	Dividends paid to portfolio investors	Interest	Royalties	Management/technical fees	Notes
Antigua and Barbuda	Zero (S)	NA	Zero (S)	NA	
Argentina	15%	12%	15% (Note 1)	NA	1. 3% on news. 5% on copyright royalties other than for films and television. 10% on payments for the use of industrial or scientific equipment.
Australia	15% (Note 1)	10%	5%	NA	1. Only unfranked dividends carry withholding tax.
Austria	15%	Zero	Zero	NA	
Azerbaijan	15%	10%	10% (Note 1)	NA	1. 5% on copyright royalties.
Bangladesh	15%	10%	10%	NA	
Barbados	Zero (S)	15% (S)	Zero (S) (Note 1)	NA	1. 15% on cinematograph and television royalties.
Belarus*	Zero	Zero	Zero	NA	
Belgium	10%	15%	Zero	NA	
Belize	Zero (S)	NA	Zero (S)	NA	
Bolivia	15%	15%	15%	NA	
Bosnia-Herzegovina	15%	10%	10%	NA	
Botswana	12%	10%	10%	7½%.	
Brunei	Zero (S)	NA	Zero (S)	NA	
Bulgaria	10%	Zero	Zero	NA	
Burma	Zero (S)	NA	Zero (S)	NA	
Canada	15%	10% (Note 1)	10% (Note 2)	NA	1. Zero if loan guaranteed by UK ECGD or Canadian EDC or if Canadian government or local authority bond. 2. Zero if copyright royalties (excluding films and television).
Chile	15%	15%	10%	NA	

* UK/Soviet Union agreement applies

Territory	Dividends paid to portfolio investors	Interest	Royalties	Management/ technical fees	Notes
China	10%	10% (Note 1)	10% (Note 2)	10% (Note 3)	<ol style="list-style-type: none"> Exempt in certain circumstances (see Art 11(3)). Payments for the use of, or right to use, any industrial, commercial or scientific equipment 10% of 70% of the gross amount of the royalty. On 70% of gross fees.
Croatia	15%	10%	10%	NA	
Cyprus	Zero	10%	Zero (Note 1)	NA	<ol style="list-style-type: none"> 5% on film and television royalties.
Czech Republic	15%	Zero	10% (Note 1)	NA	<ol style="list-style-type: none"> Zero on copyright royalties.
Denmark	15%	Zero	Zero	NA	
Egypt	20%	15% (Note 1)	15%	NA	<ol style="list-style-type: none"> Exempt if loan guaranteed by UK ECGD.
Estonia	15%	10% (Note 1)	10% (Note 2)	NA	<ol style="list-style-type: none"> Exempt in certain circumstances (see Art 11(3)). 5% on royalties for the use of industrial, commercial or scientific equipment (see Art 12(2)(6)).
Falkland Islands	(Note 1)	Nil (Note 2)	Zero	15%	<ol style="list-style-type: none"> See the Double Taxation Manual at www.hmrc.gov.uk/manuals/index.htm Exempt if loan guaranteed by UK ECGD.
Faroes	15%	Zero	Zero	N/A	<ol style="list-style-type: none"> DT treaty effective in Faroes from 1 January 2009 and in UK from 6 April 2009
Fiji	15%	10%	15% (Note 1)	15%	<ol style="list-style-type: none"> Zero if copyright royalties (excluding films and television).
Finland	Zero	Zero	Zero	NA	
France	15%	Zero	Zero	NA	
Gambia	Zero (S)	15% (S)	12.5% (S)	15% (S)	
Georgia	10%	Zero	Zero	NA	
Germany (Note 1)	15% (S) (Note 2)	Zero (S) (Note 2)	Zero (S) (Note 2)	NA	<ol style="list-style-type: none"> New DT treaty effective in Germany from 1 January 2011. Effective in UK from 1 January 2011 for taxes withheld at source. 'Subject to tax' condition applies only to income paid before 1 January 2011.
Ghana	15% (S)	12.5% (S)	Zero (S)	NA	
Greece	NA	Zero (S)	Zero (S)	NA	
Grenada	Zero (S)	NA	Zero (S)	NA	
Guernsey	NA	NA	NA	NA	
Guyana	15%	15% (S) (Note 1)	10%	10% (Note 2)	<ol style="list-style-type: none"> Exempt if loan guaranteed by UK ECGD. A smaller percentage where Guyana Minister of Finance applies Section 39(10) of the Income Tax Act, Chapter 81:01.

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Hungary	15%	Zero	Zero	NA	
Iceland	15%	Zero	Zero	NA	
India	15%	15%	20% (Note 1)	NA (Note 1)	1. Article includes fees for technical services. For first five years of Convention, 15% where payer is Government. 15% for all royalties, etc. after the five years. Some forms of royalty, 10% throughout.
Indonesia	15%	10% (S)	15% (Note 1)	NA	1. 10% on payments for the use of industrial, commercial or scientific equipment (see Art 12(2)(6)).
Ireland	15% (Note 1)	Zero	Zero	NA	1. Exempt where paid to a charity, superannuation fund or insurance companies in respect of pension fund business.
Isle of Man	NA	NA	NA	NA	
Israel	15% (S)	15% (S)	15% (S)	NA	
Italy	15% (S)	10%	8%	NA	
Ivory Coast	15% (Note 1)	15%	10%	10%	1. 18% where paid by an Ivory Coast company exempt from tax or paying at less than normal rates on profits.
Jamaica	15%	12.5% (Note 1)	10%	12.5%	1. Exempt if loan guaranteed by UK ECGD.
Japan	10%	10%	Zero	NA	
Jersey	NA	NA	NA	NA	
Jordan	10%	10%	10%	NA	
Kazakhstan	15%	10% (Note 1)	10% (Note 2)	NA	1. Exempt if loan guaranteed by UK ECGD. 2. Unless election is made for net profit basis.
Kenya	15% (S)	15% (S)	15% (S)	12.5%	
Kiribati	Zero (S)	NA	Zero (S)	NA	
Korea	15%	10% (Note 1)	10% (Note 2)	NA	1. Exempt where loan is guaranteed by UK ECGD. 2. 2% on equipment leasing payments.
Kuwait	15%	Zero	10%	NA	
Latvia	15%	10% (Note 1)	10%	NA	1. Exempt if loan guaranteed by UK ECGD or Bank of England.
Lesotho	Zero (S)	NA	Zero (S)	NA	
Libya (Note 1)	Zero	Zero	Zero	NA	1. New DT treaty effective in Libya from 1 January 2011. Effective in UK from 6 April 2010.

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Lithuania	15%	10% (Note 1)	10% (Note 2)	NA	1. Exempt in certain circumstances (see Art 12(2)(6)). 2. 5% on royalties for the use of industrial, commercial or scientific equipment (see Art 12(2)(6)).
Luxembourg	15%	Zero	5%	NA	
Macedonia	15%	10%	Zero	NA	
Malawi	Zero (S)	Zero (S)	Zero (S)	NA	
Malaysia	10%	10% (S) (Note 1)	8%	10%	1. Exempt if an approved loan (see Art 11).
Malta	(Note 1)	10% (S)	10% (S)	NA	1. Tax not to exceed that chargeable on the profits out of which the dividends are paid.
Mauritius	15%	No limitation (Note 1)	15% (S)	NA	1. Exempt when paid to UK banks.
Mexico	Zero	15% (Note 1)	10%	NA	1. A lower rate or exemption will apply in certain circumstances (see Art 11(2)).
Moldova	10%	5% (Note 1)	5%	NA	1. Exempt in certain circumstances (see Art 11(3))
Mongolia	15%	10%	5%	NA	
Montenegro	15%	10%	10%	NA	
Montserrat	Zero (S)	NA	Zero (S)	NA	
Morocco	25%	10%	10%	NA	
Namibia	15%	20%	Exempt (S) (Note 1)	NA	1. Copyright royalties only. Other royalties: the lesser of 5% and one half of tax that would otherwise be charged.
Netherlands	15%	Zero	Zero	NA	
New Zealand	15%	10%	10%	NA	
Nigeria	15% (S)	12.5% (S)	12.5% (S)	NA	
Norway	15%	Zero	Zero	NA	
Oman	10%	Zero	Zero	NA	
Pakistan	20% (Note 1)	15%	12.5%	12.5%	1. See the Double Taxation Manual, DT14956 and Art 10, at www.hmrc.gov.uk/manuals/index.htm
Papua New Guinea	17%	10%	10%	10%	
Philippines	25%	15% (Note 1)	25% (Note 2)	NA	1. 10% where paid by a public issue bond etc. Exempt where loan is guaranteed by a UK government agency. 2. 15% on royalties for films, television or radio.
Poland	10%	5%	5%	NA	

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Portugal	15%	10% (S)	5% (S)	NA	
Qatar (Note 1)	Zero	Zero	Zero	NA	1. New DT treaty effective in Qatar from 1 January 2011. Effective in UK from 1 January 2011 for taxes withheld at source.
Romania	15%	10%	15% (Note 1)	12.5% (Note 2)	1. 10% on copyright royalties. 2. Rate applies to commissions. See the Double Taxation Manual, DT16054 at www.hmrc.gov.uk/manuals/index.htm
Russian Federation	10% (S)	Zero	Zero	NA	
St Christopher-Nevis (St Kitts)	Zero (S)	NA	Zero (S)	NA	
Saudi Arabia	5%	Zero (Note 2)	5% or 8% (Note 3)	NA	1. DT treaty effective in Saudi Arabia from 1 January 2010 and in UK from 6 April 2010 2. Income from debt-claims 3. 5% for royalties paid for use of, or the right to use, industrial, commercial, or scientific equipment, 8% in all other cases
Serbia	15%	10%	10%	NA	
Sierra Leone	Zero (S)	NA	Zero (S)	NA	
Singapore	0% (Note 1)	10%	10%	NA	1. Treaty allows for 15% but there are currently no withholding taxes on dividends.
Slovak Republic	15%	Zero	10% (Note 1)	NA	1. Zero on copyright royalties (see Art 12(3)(6)).
Slovenia	15%	5%	5%	NA	
Solomon Islands	Zero (S)	NA	Zero (S)	NA	
South Africa	15%	Zero (S)	Zero (S)	NA	
Spain	15%	12%	10%	NA	
Sri Lanka	No limitation	10% (Note 1)	10% (Note 2)	NA	1. Only reduced to this rate where paid on loan, etc. made after 21 June 1989. 2. Only reduced to this rate where rights are granted after 21 June 1989.
Sudan	15% (Note 1)	15% (S)	10% (S)	NA	1. Exempt if the dividends are exempt under Sudan law when paid to non-residents.
Swaziland	15%	NA	Exempt	NA	
Sweden	5%	Zero	Zero	NA	
Switzerland	15%	Zero	Zero	NA	
Taiwan	10% (S)	10% (S)	10% (S)	NA	

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Tajikistan*	Zero	Zero	Zero	NA	
Thailand	20% (Note 1)	25% (Note 2)	5% (Note 3)	NA	1. Rate only applies to a dividend from a company carrying on an industrial undertaking. 2. 10% if paid to a financial institution. 3. 15% on patent royalties.
Trinidad and Tobago	20%	10%	10% (Note 1)	10%	1. Copyright royalties are exempt.
Tunisia	20%	12%	15%	NA	
Turkey	20%	15%	10%	NA	
Turkmenistan*	Zero	Zero	Zero	NA	
Tuvalu	Zero (S)	NA	Zero (S)	NA	
Uganda	15%	15%	Zero (S)	NA	
Ukraine	10% (S)	Zero (S)	Zero	NA	
United States of America	15%	Zero	Zero	NA	
Uzbekistan	10%	5%	5%	NA	
Venezuela	10%	5% (Note 1)	7%	NA	1. Exempt if paid on a loan guaranteed by UK ECGD.
Vietnam	15%	10% (S)	10% (S)	NA	
Zambia	15% (S)	10% (S)	10% (S)	NA	
Zimbabwe	20% (S)	10% (S) (Note 1)	10% (S)	10% (S)	1. Exempt if paid on a loan guaranteed by UK ECGD.