

Domestic Withholding Tax Rates for United States

Dividends	30
Interest	30
Royalties	30

All rates expressed as %

Treaty Partner 	Royalties 
<i>Argentina</i>	<i>D *</i>
Armenia	0 *
<i>Aruba</i>	<i>D *</i>
Australia	5
Austria	0 *
Azerbaijan	0 *
Bangladesh	10
Barbados	5 *
Belarus	0 *
Belgium	0
Bulgaria	5
Canada	0 *
<i>Chile</i>	<i>D *</i>
China	10
Cyprus	0
Czech Republic	0 *
Denmark	0
Egypt	15 *

Estonia	10 *
Finland	0
France	0*
Georgia	0 *
Germany	0
Greece	0 *
Hungary *	0 *
Iceland	0*
India	15 *
Indonesia	10
Ireland	0
Israel	10 *
Italy	5 *
Jamaica	10
Japan	0
Kazakhstan	10 *
Korea (R.O.K.)	10 *
Kyrgyzstan	0 *
Latvia	10 *
Lithuania	10 *
Luxembourg	0
Malta	D *
Mexico	10
Moldova	0 *
Morocco	10

Netherlands	0 *
<i>Netherlands Antilles</i>	<i>D *</i>
New Zealand *	10 *
Norway	0 *
Pakistan	0 *
Philippines	15
Poland	10
Portugal	10 *
Romania	10 *
Russia	0
Slovakia	0 *
Slovenia	5
South Africa	0
Spain	5 *
Sri Lanka	10 *
Sweden	0
Switzerland *	0 *
Tajikistan	0 *
Thailand	15 *
Trinidad & Tobago	0 *
Tunisia	15 *
Turkey	10 *
Turkmenistan	0 *
Ukraine	10
United Kingdom	0 *

Uzbekistan	0 *
Venezuela	10 *