

TDS Rates under DTAA Treaties



Sr. No.	Country	Dividend			Interest Rate	Royalty Rate	Technical Service Rate	Remarks if any
		Special Rate ¹	Share Holdg ²	Rate				
1	2	3	4	5	6	7	8	9
1	Australia			15%	15%	Note 1	Note 1	
2	Bangladesh	10%	10%	15%	10%	10%	Note 3	
3	Belarus	10%	25%	15%	10%	15%	15%	
4	Belgium			15%	10%	10%	10%	10% tax on interest if loan granted by bank, in other cases 15%
5	Botswana	7.50%	25%	10%	10%	10%	10%	
6	Brazil			15%	15%	25%	Note 3	Royalty arising from use or right to use trade marks taxable @ 25% in other case @ 15%
7	Bulgaria			15%	15%	15%	20%	Royalty relating to copyright etc taxable @ 15% , in other cases 20%
8	Canada	15%	10%	25%	15%	Note 1	Note 1	
9	Cyprus	10%	10%	15%	10%	15%	15%/10%	
10	Denmark	15%	25%	20%	10%	20%	20%	10% tax on interest if loan granted by bank, in other cases 15%
11	Finland			15%	10%	10%/15%	15% / 10%	For 1997-2001, rate for royalty & technical service 15% if Govt/ Specified org is payer and 20% for other payers. For subsequent yr - 15%
12	Greece			Note 4	Note 4	Note 4	Note 3	
13	Indonesia	10%	25%	15%	10%	15%	Note 3	
14	Italy	15%	10%	20%	15%	20%	20%	
15	Jordan			10%	10%	20%	20%	
16	Kenya			15%	15%	20%	17.5%	
17	Korea	15%	20%	20%	10%	15%	15%	10% if recipient is a bank - in other cases 15%
18	Kyrgyz Rep.			10%	10%	15%	15%	
19	Libyan Arab Jamahiriya			Note 4	Note 4	Note 4	Note 3	
20	Malta	10%	25%	15%	10%	15%	15% / 10%	
21	Mauritius	5%	10%	15%	20%	15%	Note 3	Tax on interest in Nil in some cases
22	Mongolia			15%	15%	15%	25%	

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23	Montenegro	5%	25%	15%	10%	10%	10%		
24	Myanmar			5%	10%	10%	Note 3		
25	Nepal	10%	10%	20%	10%	15%	Note 3	10% if recipient is a bank-in other cases 15%	
26	New Zealand			15%	10%	10%	10%		
27	Norway	15%	25%	20%	15%	10%	10%		
28	Oman	10%	10%	12.5%	10%	15%	15%		
29	Philippines	15%	10%	20%	10%	15%	Note 3	Tax on interest @ 10% in hands of financial institutions, insurance companies, public issue of bonds/ debenture etc, in other cases 15%	
30	Poland			15%	15%	22.5%	22.5%		
31	Portuguese Republic	10%	25%	10%	10%	10%	10%		
32	Qatar	5%	10%	10%	10%	10%	10%		
33	Romania	15%	25%	20%	15%	22.5%	22.5%		
34	Saudi Arabia			5%	10%	10%	Note 3		
35	Serbia	5%	25%	15%	10%	10%	10%		
36	Singapore	10%	25%	15%	10%	15%	10%	Tax on interest @ 10% if loan granted by bank/similar institution/ insurance company, in other cases 15%	
37	Slovenia	5%	10%	15%	10%	10%	10%		
38	Spain			15%	15%	Note 2	Note 2		
39	Srilanka			15%	10%	10%	10%		
40	Sudan			10%	10%	10%	Note 3		
41	Syria	5%	10%	10%	10%	10%	Note 3		
42	Tajikistan	5%	25%	10%	10%	10%	Note 3		
43	Tanzania	10%	10%	15%	12.5%	20%	Note 3		
44	Thailand	15%	10%	20%	10%	25%	15%	Note 3	Interest taxable @ 10% if recipient is financial institution / insurance company, in other cases 25%
45	Turkey			15%	10% / 15%	15%	15%	Interest taxable @ 10% if recipient is fin. institution/bank, in other cases 15%	

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46	Ukraine	10%	25%	15%	10%	10%	10%	
47	United Arab Emirates	5%	10%	15%	5% 12.5%	10%	Note 3	Interest taxable @ 5% if loan is granted by a bank / similar institute, in other cases 12.5%
48	United Arab Republic (Egypt)			Note 4	Note 4	Note 4	Note 3	
49	United Kingdom			15%	10% 15%	Note 1	Note 1	Interest taxable @ 10% if recipient is a resident bank , in other cases 15%
50	United States	15%	10%	20%	10% 15%	Note 1	Note 1	Interest taxable @ 10% if loan is granted by a bank / similar institute, in other cases 15%
51	Uzbekistan			15%	15%	15%	15%	
52	Zambia	5%	25%	15%	10%	10%	Note 3	
53	*			10%	10%	10%	10%	

* Armenia, Austria, China, Czech Republic, France, Germany, Hungary, Iceland, Ireland, Israel, Japan, Kazakstan, Kuwait, Luxembourg, Malaysia, Morocco, Namibia, Netherlands, Russian Federation, South Africa, Sweden, Swiss, Trinidad and Tobago, Turkmenistan, Uganda, Vietnam,

Note 1: Tax on royalties and fees for technical services will be levied in the country of source as follows

- A. 10% in case of rental of equipments and services provided alongwith know-how and technical services
- B. In any other cases
 - During first 5 years of agreement - 15% if payer is Govt/ Specified Organisation - 20% in other cases
 - Subsequent Years - 15% in all cases

Income of Govt/ certain institutions exempt from taxation in the country of source

Note 2: Tax on royalties and fees for technical services will be levied in the country of source as follows

- A. 10% in case of royalties relating to payments for the use of industrial, commercial or scientific equipments
- B. 20% in all other case

Note 3: No separate provision

Note 4: As per Domestic Law

¹ - Rate of tax for majority share holders. ² - Percentage of share holding for Majority stake holders