**[Countrywise Withholding tax rates / Chart as per DTAA](http://taxguru.in/income-tax/countrywise-withholding-tax-rates-chart-dtaa.html" \o "Permanent Link to Countrywise Withholding tax rates / Chart as per DTAA)**

A person responsible for making payment to non-resident or foreign company is required to withhold tax. Tax is deductible at the rates prescribed under the Act or under the relevant DTAA, whichever is more beneficial for non-resident. This write up provides all such rates as prescribed under various Double Taxation Avoidance Agreements entered into between Indian and various foreign countries.

**Withholding tax rates**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Country** | **Dividend**  **(not being covered underSection 115-O)** | **Interest** | **Royalty** | **Fee for Technical Services** |
| Albania | 10% | 10%[Note1] | 10% | 10% |
| Armenia | 10% | 10% [Note1] | 10% | 10% |
| Australia | 15% | 15% | 10%/15%  [Note 2] | 10%/15%  [Note 2] |
| Austria | 10% | 10% [Note1] | 10% | 10% |
| Bangladesh | a) 10% (if at least 10% of the capital of the company paying the dividend is held by the recipient company);  b) 15% in all other cases | 10% [Note1] | 10% | No separateprovision |
| Belarus | a) 10%, if paid to a company holding 25% shares;  b) 15%, in all other cases | 10% [Note1] | 15% | 15% |
| Belgium | 15% | 15% (10% if loan is granted by a bank) | 10% | 10% |
| Botswana | a) 7.5%, if shareholder is a company and holds at least 25% shares in the investee-company;  b) 10%, in all other cases | 10% [Note1] | 10% | 10% |
| Brazil | 15% | 15% [Note1] | a) 25% for use of trademark;  b) 15% for others | 15% |
| Bulgaria | 15% | 15% [Note1] | a) 15% of royaltyrelating to literary, artistic, scientific works other than films or tapes used for radio or television broadcasting;  b) 20%, in other cases | 20% |
| Canada | a) 15%, if at least 10% of the voting powers in the company, paying the dividends, is controlled by the recipient company;  b) 25%, in other cases | 15% [Note1] | 10%-15% | 10%-15% |
| China | 10% | 10% [Note1] | 10% | 10% |
| Columbia | 5% | 10% [Note1] | 10% | 10% |
| Cyprus | a) 10%, if at least 10% of the capital of the company paying dividend is held by the recipient company;  b) 15%, in all other cases | 10% [Note1] | 15% | 15%/10% |
| Czech Republic | 10% | 10% [Note1] | 10% | 10% |
| Denmark | a) 15%, if at least 25% of the shares of the company paying the dividend is held by the recipient company;  b) 25%, in other cases | a) 10% if loan is granted by bank;  b) 15% for others [Note1] | 20% | 20% |
| Estonia | 10% | 10% [Note1] | 10% | 10% |
| Ethiopia | 7.5% | 10% [Note1] | 10% | 10% |
| Finland | 10% | 10% [Note1] | 10% | 10% |
| Fiji | 5% | 10% [Note 1] | 10% | 10% |
| France | 10% | 10% [Note1] | 10% | 10% |
| Georgia | 10% | 10% [Note1] | 10% | 10% |
| Germany | 10% | 10% [Note1] | 10% | 10% |
| Hungary | 10% | 10% [Note1] | 10% | 10% |
| Indonesia | a) 10%, if at least 25% of the shares of the company paying the dividend is held by the recipient company;  b) 15%, in other cases | 10% [Note1] | 15% | No separate provision |
| Iceland | 10% | 10% [Note1] | 10% | 10% |
| Ireland | 10% | 10% [Note1] | 10% | 10% |
| Israel | 10% | 10% [Note1] | 10% | 10% |
| Italy | a) 15% if at least 10% of the shares of the company paying dividend is beneficially owned by the recipient company;  b) 25% in other cases | 15% [Note1] | 20% | 20% |
| Japan | 10% | 10% [Note1] | 10% | 10% |
| Jordan | 10% | 10% [Note1] | 20% | 20% |
| Kazakstan | 10% | 10% [Note1] | 10% | 10% |
| Kenya | 15% | 15% [Note1] | 20% | 17.5% |
| Korea | a) 15%, if at least 20% of the capital of the company paying dividend is held by the recipient company;  b) 20%, in other cases | a) 10%, if interest is paid to a bank;  b) 15%, for others  [Note1] | 15% | 15% |
| Kuwait | 10% [Note 1] | 10% | 10% | 10% |
| Kyrgyz Republic | 10% | 10% [Note1] | 15% | 15% |
| Latvia | 10% | 10% [Note1] | 10% | 10% |
| Lithuania | 5%\*, 15% | 10% [Note1] | 10% | 10% |
| Luxembourg | 10% | 10% [Note1] | 10% | 10% |
| Malaysia | 5% | 10% [Note1] | 10% | 10% |
| Malta | 10% | 10% [Note1] | 10% | 10% |
| Mongolia | 15% | 15% [Note1] | 15% | 15% |
| Mauritius | a) 5%, if at least 10% of the capital of the company paying the dividend is held by the recipient company;  b) 15%, in other cases | No Rates Specified | 15% | No separate provision |
| Montenegro | 5% (in some cases 15%) | 10% [Note1] | 10% | 10% |
| Myanmar | 5% | 10% [Note1] | 10% | No separate provision |
| Morocco | 10% | 10% [Note1] | 10% | 10% |
| Mozambique | 7.5% | 10% [Note1] | 10% | No separate provision |
| Namibia | 10% | 10% [Note1] | 10% | 10% |
| Nepal | 5%\*\*, 10% | 10% [Note1] | 15% | No separate provision |
| Netherlands | 10% | 10% [Note1] | 10% | 10% |
| New Zealand | 15% | 10% [Note1] | 10% | 10% |
| Norway | 10% | 10% [Note1] | 10% | 10% |
| Oman | a) 10%, if at least 10% of shares are held by the recipient company;  b) 12.5%, in other cases | 10% [Note1] | 15% | 15% |
| Philippines | a) 15%, if at least 10% of the shares of the company paying the dividend is held by the recipient company;  b) 20%, in other cases | a) 10%, if interest is received by a financial institution or insurance company;  b) 15% in other cases  [Note1] | 15% if it is payable in pursuance of any collaboration agreement approved by the Government of India | No separate provision |
| Poland | 10% | 10% [Note1] | 15% | 15% |
| Portuguese Republic | 10%\*\*\*/15% | 10% | 10% | 10% |
| Qatar | a) 5%, if at least 10% of the shares of the company paying the dividend is held by the recipient company;  b) 10%, in other cases | 10% [Note1] | 10% | 10% |
| Romania | 10% | 10% [Note1] | 10% | 10% |
| Russian Federation | 10% | 10% [Note1] | 10% | 10% |
| Saudi Arabia | 5% | 10% [Note1] | 10% | No separate provision |
| Serbia | a) 5%, if recipient is company and holds 25% shares;  b) 15%, in any other case | 10% [Note1] | 10% | 10% |
| Singapore | a) 10%, if at least 25% of the shares of the company paying the dividend is held by the recipient company;  b) 15%, in other cases | a) 10%, if loan is granted by a bank or similar institute including an insurance company;  b) 15%, in all other cases | 10% | 10% |
| Slovenia | a) 5%, if at least 10% of the shares of the company paying the dividend is held by the recipient company;  b) 15%, in other cases | 10% | 10% | 10% |
| South Africa | 10% | 10% [Note1] | 10% | 10% |
| Spain | 15% | 15% [Note1] | 10%/20%  [Note 3] | 20%  [Note 3] |
| Sri Lanka | 7.5% | 10% [Note1] | 10% | 10% |
| Sudan | 10% | 10%[Note1] | 10% | 10% |
| Sweden | 10% | 10% [Note1] | 10% | 10% |
| Swiss Confederation | 10% | 10%[Note1] | 10% | 10% |
| Syrian Arab Republic | a) 5%, if at least 10% of the shares of the company paying the dividend is held by the recipient company;  b) 10%, in other cases | 10%[Note1] | 10% | No separate provision |
| Tajikistan | a) 5%, if at least 25% of the shares of the company paying the dividend is held by the recipient company;  b) 10%, in other cases | 10%[Note1] | 10% | No separate provision |
| Tanzania | 5%\*\*\*\*, 10% | 10% | 10% | No separate provision |
| Thailand | a) 15%, if dividend is paid by an industrial company and at least 10% of capital of such company is held by the recipient company;  b) 20%, in other cases | a) 10%, if it is received by a financial institutions or insurance company;  b) 25% for others [Note1] | 15% | No separate provision |
| Trinidad and Tobago | 10% | 10% [Note1] | 10% | 10% |
| Turkey | 15% | a) 10% if loan is granted by a bank, etc.;  b) 15% in other cases  [Note1] | 15% | 15% |
| Turkmenistan | 10% | 10% [Note1] | 10% | 10% |
| Uganda | 10% | 10%[Note1] | 10% | 10% |
| Ukraine | a) 10%, if at least 25% of the shares of the company paying the dividend is held by the recipient company;  b) 15%, in other cases | 10% [Note1] | 10% | 10% |
| United Arab Emirates | 10% | a) 5% if loan is granted by a bank/similar financial institute;  b) 12.5%, in other cases | 10% | No separate provision |
| United Mexican States | 10% | 10% [Note1] | 10% | 10% |
| United Kingdom | 15%/10%  (Note 4) | a) 10%, if interest is paid to a bank;  b) 15%, in other cases  [Note1] | 10%/15%[Note 2] | 10%/15%[Note 2] |
| United States | a) 15%, if at least 10% of the voting stock of the company paying the dividend is held by the recipient company;  b) 25% in other cases | a) 10% if loan is granted by a bank/similar institute including insurance company;  b) 15% for others | 10%/15%[Note 2] | 10%/15%[Note 2] |
| Uruguay | 5% | 10% [Note1] | 10% | 10% |
| Uzbekistan | 10% | 10% [Note1] | 10% | 10% |
| Vietnam | 10% | 10% [Note1] | 10% | 10% |
| Zambia | a) 5%, if at least 25% of the shares of the company paying the dividend is held by a recipient company for a period of at least 6 months prior to the date of payment of the dividend;  b) 15% in other cases | 10% [Note1] | 10% | 10% |

\*If the beneficial owner is a company (other than a partnership) which holds directly at least 10 per cent of the capital of the company paying the dividends.

\*\*5% if beneficial owner of shares is a company and it holds at least 10% of shares of the company paying the dividends.

\*\*\* if the beneficial owner is a company that, for an uninterrupted period of two fiscal years prior to the payment of the dividend, owns directly at least 25 per cent of the capital stock of the company paying the dividends.

\*\*\*\*5% if recipient company owns at least 25% share in the company paying the dividend.

 1. Dividend/interest earned by the Government and certain specified institutions, *inter-alia*, Reserve Bank of India is exempt from taxation in the country of source (subject to certain condition).

 2. Royalties and fees for technical services would be taxable in the country of source at the rates prescribed for different categories of royalties and fees for technical services. These rates shall be subject to various conditions and nature of services/royalty for which payment is made. For detailed conditions refer to relevant Double Taxation Avoidance Agreements.

3. Royalties and fees for technical services would be taxable in the country of source at the following rates:

a. 10 per cent in case of royalties relating to the payments for the use of, or the right to use, industrial, commercial or scientific equipment;

b. 20 per cent in case of fees for technical services and other royalties.

4. (a)15 per cent of the gross amount of the dividends where those dividends are paid out of income (including gains) derived directly or indirectly from immovable property within the meaning of Article 6 by an investment vehicle which distributes most of this income annually and whose income from such immovable property is exempted from tax;

(b) 10 per cent of the gross amount of the dividends, in all other cases

[As amended by Finance (No. 2) Act, 2014]*(Source- Income Tax Website)*

COURTESY

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