



## Withholding Tax Rates 2022\*

## International Tax

\* Rates are statutory domestic rates that apply to payments from a source jurisdiction to nonresident companies without a permanent establishment in that source jurisdiction. The rates may be reduced under the provisions of an applicable tax treaty and qualifying payments to EU companies may be exempt under EU directives. Additional information on withholding tax rates for the jurisdictions in this document is available in the jurisdiction-specific documents in the Deloitte Highlights series, which are accessible through the Deloitte International Tax Source (DITS) at <https://www.dits.deloitte.com/#TaxGuides>.

Jurisdiction	Dividends	Interest	Royalties
Albania	8%	15%	15%
Andorra	0%	0%	5%
Anguilla	0%	0%	0%
Antigua & Barbuda	0%	25%	25%
Argentina	7%	15.05%/35%	17.5%/28%/31.5% (35% rate applied on 50%, 80%, or 90% of gross payment, depending on type of royalty)
Armenia	5%	10%	10%
Aruba	0%/5%/10%	0%	0%
Australia	0%/30%	0%/10%	30%
Austria	25%/27.5%	0%/25%/27.5%	20%
Azerbaijan	10%	10%	14%
Bahamas	0%	0%	0%
Bahrain	0%	0%	0%
Bangladesh	20%	20%	20%
Barbados	0%/5%/25%	0%	0%
Belarus	12%	10%	15%

<b>Jurisdiction</b>	<b>Dividends</b>	<b>Interest</b>	<b>Royalties</b>
Belgium	0%/15%/20%/30%	0%/15%/30%	15%/30%/Various
Bermuda	0%	0%	0%
Bolivia	12.5% (25% rate applied on 50% of gross payment)	12.5% (25% rate applied on 50% of gross payment)	12.5% (25% rate applied on 50% of gross payment)
Bosnia-Herzegovina	5%/10%	10%	10%
Botswana	7.5%	15%	15%
Brazil	0%	15%/25%	15%/25%
British Virgin Islands	0%	0%	0%
Brunei	0%	2.5%	10%
Bulgaria	0%/5%	10%	10%
Cambodia	14%	14%	14%
Canada	25%	0%/25%	0%/25%
Cayman Islands	0%	0%	0%
Chile	35%	4%/35%	0%/15%/30%
China	10%	0%/10%	10%
Colombia	10%/35%	5%/15%/20%	20%
Costa Rica	5%/15%	0%/15%	25%
Croatia	10%/20%	15%/20%	15%/20%
Curaçao	0%	0%	0%
Cyprus	0%/17% (in certain cases as from 31 December 2022)	0%/30% (in certain cases as from 31 December 2022)	0%/5%/10%
Czech Republic	15%/35%	15%/35%	15%/35%
Denmark	0%/15%/27% (5% reclaimed)	0%/22%	22%
Dominica	15%	15%	15%

<b>Jurisdiction</b>	<b>Dividends</b>	<b>Interest</b>	<b>Royalties</b>
Dominican Republic	10%	10%	27%
Ecuador	10% in general (25% rate applied on 40% of gross payment)	0%/25%	25%/35%
Egypt	5%/10%	0%/20%	20%
El Salvador	5%/25%	10%/20%/25%	5%/20%/25%
Estonia	0%	0%	10%
Finland	20%	0%	20%
France	25%/75%	0%/75%	25%/75%
Georgia	5%	5%/15%	5%/15%
Germany	25% (26.375% including surcharge), with possible 40% refund for effective rate of 15.825%	0%/25% (26.375% including surcharge)	15% (15.825% including surcharge)
Gibraltar	0%	0%	0%
Greece	5%	15%	20%
Grenada	0%	15%	15%
Guatemala	5%	0%/10%	15%
Guernsey	0%	0%	0%
Honduras	10%	10%	25%
Hong Kong SAR	0%	0%	4.95%/16.5%
Hungary	0%	0%	0%
Iceland	0%/20%	0%/12%	22%
India	10%/20% (plus surcharge and cess)	5%/20%/40% (plus surcharge and cess)	10%/20% (plus surcharge and cess)
Indonesia	20%	10%/20%	20%
Iraq	0%	15%	0%

Jurisdiction	Dividends	Interest	Royalties
Ireland	25%	20%/33%	0%/20%
Isle of Man	0%	0%/20%	0%
Israel	4%/5%/15%/20%/25%/30%	0%/23%	23%
Italy	1.2%/26%	0%/12.5%/26%	22.5% (30% rate applied on 75% of gross payment)
Jamaica	0%/33.33%	15%/33.33%	15%/33.33%
Japan	15%/20% (15.315%/20.42% including surtax)	0%/15%/20% (15.315%/20.42% including surtax)	20% (20.42% including surtax)
Jersey	0%	0%	0%
Jordan	0%	7%/10% (plus national contribution tax at sector rate)	10% (plus national contribution tax at sector rate)
Kazakhstan	0%/15%/20%	0%/15%/20%	15%/20%
Kenya	15%	5%/10%/15%/25%	5%/20%
Korea (ROK)	20% (22% including local surtax)	14%/20% (15.4%/22% including local surtax)	20% (22% including local surtax)
Kosovo	0%	10%	10%
Kuwait	0%	0%	0%
Kyrgyzstan	10%	10%	10%
Laos	10%	0%/10%	5%
Latvia	0%/20%	0%/20%	0%/20%
Lebanon	10%	10%	7.5%
Libya	0%	0%/5%	0%
Liechtenstein	0%	0%	0%
Lithuania	0%/15%	0%/10%	10%
Luxembourg	0%/15%	0%	0%

<b>Jurisdiction</b>	<b>Dividends</b>	<b>Interest</b>	<b>Royalties</b>
Macau SAR	0%	0%	0%
Malaysia	0%	0%/15%	10%
Malta	0%	0%	0%
Mauritius	0%	0%/15%	15%
Mexico	10%	4.9%-35%/40%	25%/35%/40%
Moldova	6%	12%	12%
Mongolia	20%	5%/20%	20%
Montenegro	9%	9%	9%
Morocco	15%	0%/10%	10%
Mozambique	10%/20%	20%	20%
Myanmar	0%	0%/15%	15%
Netherlands	15%	0%/25.8%	0%/25.8%
New Zealand	0%/15%/30%	0%/15%	15%
Nicaragua	15%/Maximum 30%	15%/Maximum 30%	15%/Maximum 30%
Nigeria	7.5%/10%	0%/2.25%/3%/7.5%/10%	7.5%/10%
North Macedonia	10%	10%	10%
Norway	0%/25%	0%/15%	0%/15%
Oman	0% (10% withholding tax temporarily suspended and deferred)	0% (10% withholding tax temporarily suspended and deferred)	10%
Palestinian Territories	10% (not applied in practice)	0%	10%
Panama	5%/10%/20%/40%	12.5%	12.5%
Papua New Guinea	0%/15%	15%	10%/30%
Paraguay	15%	15% (applied on 30% of gross payment to unrelated entities)	15%

Jurisdiction	Dividends	Interest	Royalties
Peru	5% (for distributions of profits earned in 2017 and subsequent years)	4.99%/30%	30%
Philippines	15%/25%	0%/20%	25%
Poland	19%	20%	20%
Portugal	0%/25%/35%	25%/35%	25%/35%
Puerto Rico	10%	0%/29%	29%
Qatar	0%	5%	5%
Romania	5%	16%	16%
Russia	5%/15%	20%	20%
Saudi Arabia	5%	5%	15%
Serbia	20%	20%/25%	20%/25%
Singapore	0%	0%/15%	10%
Sint Maarten	0%	0%	0%
Slovakia	0%/35%	19%/35%	19%/35%
Slovenia	15%	15%	15%
South Africa	0%/20%	0%/15%	0%/15%
Spain	19%	0%/19%	19%/24%
St. Kitts & Nevis	15%	15%	15%
St. Lucia	0%	15%/25%	15%/25%
St. Vincent & the Grenadines	0%	15%/20%	15%/20%
Sweden	0%/30%	0%	0%
Switzerland	35%	0%/35%	0%
Taiwan	21%	15%/20%	20%

Jurisdiction	Dividends	Interest	Royalties
Tanzania	5%/10%	10%	15%
Thailand	10%	15%	15%
Timor-Leste	10%	10%	10%
Trinidad & Tobago	3%/8%	15%	15%
Turkey	10%	0%/10%	20%
Ukraine	15%	0%/5%/15%	15%
United Arab Emirates	0%	0%	0%
United Kingdom	0%	0%/20%	20%
United States	30%	0%/30%	30%
United States Virgin Islands	0%/10%	10%	10%
Uruguay	7%	7%/12%/25%	12%/25%
Venezuela	0%/34%	4.95%/14.25%-32.3% (rates of 15%-34% applied on 95% of gross payment)	30.6% (34% rate applied on 90% of gross payment)
Vietnam	0%	5%	10%
Yemen	10%	0%/10%	10%

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