

Withholding Tax (WHT)

Dividends, interest, and royalty WHT rates for WWTS countries

Statutory WHT rates are provided. Double taxation agreements between countries often provide reduced WHT rates. See the country summaries for more detailed information.

Country	WHT rates (%) (Div/Int/Roy)	Country	WHT rates (%) (Div/Int/Roy)
Albania	Resident: NA; Non-resident: 10/10/10	Barbados	Resident: NA; Non-resident: 0 or 15/15/15
Angola	Investment income tax: 10/15/10	Belarus	Resident: NA; Non-resident: 12/10/15
Antigua and Barbuda	Resident: 0/0/0; Non-resident: 25/25/25	Belgium	Resident and non-resident: 25/25/25 (but many exemptions or reduced rates exist)
Argentina	Registered taxpayer: Resident: 0 or 35/6/6; Non-resident: 0 or 35/15.05 or 35/21 or 28; Non-registered taxpayer: Resident: 0 or 35/28/28; Non-resident: 0 or 35/0, 15.05, or 35/21 or 28	Bermuda	NA
Armenia	Resident: NA; Non-resident: 10/10/10	Bolivia	Resident: NA; Non-resident: 12.5/12.5/12.5
Aruba	Resident: 10/NA/NA; Non-resident: 10/NA/NA	Bosnia and Herzegovina	Federation of Bosnia and Herzegovina: 5/10/10; Republika Srpska: 0/10/10; Brčko District: 0/10/10
Australia	Resident: 0/0/0 (Note that a rate of 46.5% applies in the case of interest and certain dividends where a Tax File Number is not quoted to the payer); Non-resident: 30/10/30 (Note there are certain exemptions that may apply)	Botswana	Resident: 7.5/10/NA; Non-resident: 7.5/15/15
Austria	Resident: 0/0/0; Non-resident: 25/0/20	Brazil	Resident: NA/15 to 22.5/NA; Non-resident: 0/15/15; Non-resident companies in tax haven countries: 0/25/25.
Azerbaijan	Resident: 10/10/14; Non-resident: 10/10/14	Bulgaria	EU resident: 0/5/5; Non-resident: 5/10/10
Bahrain	NA	Cambodia	Resident: NA/15 (except paid to domestic bank)/15; Non-resident: 14/14/14

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Cameroon, Republic of	Resident: 16.5/16.5/0; Non-resident: 16.5/16.5/15	Denmark	Resident: 27/0/25; Non-resident: 27/25/25
Canada	Resident: NA; Non-resident: 25/25/25, may be reduced by treaty and to 0% for most interest paid to arm's length non-residents.	Dominica, Commonwealth of	Resident: 15/15/15; Non-resident: 15/15/15
Cape Verde	Resident: 0/15/15; Non-resident: 0/20/20	Dominican Republic	Resident: 10/NA/NA; Non-resident: 10/10/29
Caribbean Netherlands	Resident and non-resident: 5/0/0	Ecuador	Resident: 0 to 10/2/8 (individuals), 0/0 to 8/2 (companies); Non-resident: 0 to 12/22/22
Cayman Islands	NA	Egypt	Resident: 0/NA/NA; Non-resident: NA/20/20
Chad	Resident: NA; Non-resident: 12.5/12.5/12.5	El Salvador	Resident: 5/10/10; Non-resident: 5/20/20; Non-resident in a tax haven: 25/20/20
Chile	Resident: NA; Non-resident: 35/35/30	Equatorial Guinea	Resident: NA; Non-resident: 25/25/25
China, People's Republic of	Resident: NA; Non-resident: 10/10/10	Estonia	Resident corporate: 0/0/0; Resident individual: 0/21/21; Non-resident: 0/21/10
Colombia	Resident: 25/25/25; Non-resident: 33/33/33	Fiji	Resident: 0/20/0; Non-resident: 15/10/15
Congo, Democratic Republic of the	Resident: 10 or 20/0/20; Non-resident: 10 or 20/0 or 20/20	Finland	Resident: 0/0/0 (corporate entity); Non-resident: 24.5/0/24.5 (corporate entity)
Congo, Republic of	Resident: 20/0/0; Non-resident: 20/20/20	France	Resident: NA; Non-resident: 30/0/33.33
Costa Rica	Resident: 15/NA/NA; Non-resident: 15/15/25	Gabon	Resident: NA; Non-resident: 10/10/10
Croatia	Resident: 12/0/15; Non-resident: 12/15/15	Georgia	Resident: NA; Non-resident: 5/5/10
Curaçao	NA	Germany	Resident: 25/25/0; Non-resident: 25/25/15 or 0/0/0
Cyprus	Resident: NA; Non-resident: 0/0/10	Ghana	Resident: 8/8/10; Non-resident: 8/8/10; See Ghana's Corporate summary for a description of other withholding taxes.
Czech Republic	Resident: 15/0/0; Non-resident: 15/15/15 (35% WHT applies to residents of countries outside of the EU and EEA with which the Czech Republic does not have an enforceable DTT or TIEA)	Gibraltar	NA

Country	WHT rates (%) (Div/Int/Roy)	Country	WHT rates (%) (Div/Int/Roy)
Greece	Resident: 25/15 or 20*/0; Non-resident: 25/33**/25**; *Bond loans and deposits/plain loans. **See Greece's Corporate summary for a description of reduced rates under treaties and special exemptions.	Israel	Resident: 0 or 25/25/25; Non-resident: 25 or 30/25/25
Guatemala	Resident: NA; Non-resident: 5/10/15	Italy	Resident: 0/0 or 20/0; Non-resident: 20/20/30
Guernsey, Channel Islands	Resident: 20/NA/NA; Non-resident: 0/NA/NA	Ivory Coast (Côte d'Ivoire)	Resident: NA; Non-resident: 12 or 18/18/20
Guyana	Resident: 0/0/0; Non-resident: 20/20/20	Jamaica	Resident: 15/25/0; Non-resident: 33 ⅓ / 33 ⅓ / 33 ⅓ where paid to a company, and 25/25/25 where paid to an individual.
Honduras	Resident: 10/10/25; Non-resident: 10/10/25	Japan	Resident: 20/20/0; Non-resident: 20/20/20
Hong Kong	Resident: 0/0/0; Non-resident: 0/0/4.95	Jersey, Channel Islands	NA
Hungary	NA	Jordan	Resident: 0/5/5; Non-resident: 0/7/7
Iceland	Resident: 20/20/0; Non-resident: 18/10/20	Kazakhstan	Resident: NA; Non-resident: 15/15/15
India	Resident: 0/20 (no tax withholding up to specified amount)/10; Non-resident: 0/20/25 (additional surcharge, EC, and SHEC apply)	Kenya	Resident: 5/15 to 25/5; Non-resident: 10/15 to 25/20
Indonesia	Resident: 15/15/15; Non-resident: 20/20/20	Korea, Republic of	Resident: 0 (14% for distribution of profit from securities investment trusts)/14 (25% for interest from a non-commercial loan)/0; Non-resident: 20/20 (14% for interest derived from bonds issued by domestic corp.'s, etc.)/20
Iraq	Resident: NA; Non-resident: NA/15/15	Kuwait	A 15% WHT applies to dividends paid by companies listed on the Kuwait Stock Exchange to foreign investors. See Kuwait's Corporate summary for a description of other withholding taxes.
Ireland	Resident: 0/20/20; Non-resident: 20/20/20	Kyrgyzstan	Resident: NA; Non-resident: 10/10/10
Isle of Man	0	Lao PDR	Resident: 10/10/5; Non-resident: 10/10/5

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Latvia	Resident: NA; Non-resident: 0/5 or 10/5 or 15	Moldova	Resident: 6*/15/12; Non-resident: 6*/12/12; *15% on dividends referring to the profit earned incurred during the period 2008 to 2011; No WHT on distribution of dividends to resident legal entities.
Lebanon	Resident: NA; Non-resident: 10/10/7.5	Mongolia	Resident: 10/10/10; Non-resident: 20/20/20
Libya	NA	Montenegro	Resident: NA; Non-resident: 9/9/9
Liechtenstein	Liechtenstein abolished the Coupon tax with the new tax law. However, Coupon tax of 4% is still applicable on old reserves.	Morocco	Resident: NA; Non-resident: 15/10/10
Lithuania	Resident: NA; Non-resident: 15/10/10 (0/0/0 may be achieved if certain conditions are met)	Mozambique	Resident: 20/20/20; Non-resident: 20/20/20
Luxembourg	Resident: 15/0/0; Non-resident: 15/0/0	Myanmar	Resident: 0/0/15; Non-resident: 0/15/20
Macau	NA	Namibia, Republic of	Resident: NA; Non-resident: 10 or 20/10/9.9
Macedonia	Resident: NA; Non-resident: 10/10/10	Netherlands	Resident: 15/0/0; Non-resident: 15/0/0
Madagascar	Resident: 0/20/0; Non-resident: 0/20/10	New Zealand	Resident: 33/28/0; Non-resident: 30*/15/15; *See New Zealand's Corporate summary for a description of reduced rates based on shareholder holdings and treaty relief.
Malawi	Resident: 10/20/20; Non-resident: 15/15/15	Nicaragua	Resident: 10/10/10; Non-resident: 10/10/10
Malaysia	Resident: 0/0/0; Non-resident: 0/15/10	Nigeria	Resident: 10/10/10; Non-resident: 10/10/10
Malta	Resident: 0/35/0; Non-resident: 0/0/0	Norway	Resident: NA; Non-resident: 25/0/0
Mauritius	Resident: 0/15/10; Non-resident: 0/15/15	Oman	Resident: NA; Non-resident: 0/0/10
Mexico	Resident: NA; Non-resident: 0/ 4.9 to 30/5 to 30	Pakistan	Resident: 10/10/0; Non-resident: 10/10/15

Country	WHT rates (%) (Div/Int/Roy)	Country	WHT rates (%) (Div/Int/Roy)
Panama	Resident: 5, 10, or 20/NA/NA; Non-resident: 5, 10, or 20/12.5/12.5	Rwanda	Resident: 15/15/15; Non-resident: 15/15/15
Papua New Guinea	Resident: 17/15/0; Non-resident: 17/15/30 (associate recipient) or 10 (non- associate recipient)	Saint Kitts and Nevis	Resident: NA; Non-resident: 10/10/10
Paraguay	Resident: NA; Non-resident: 15/6 (bank and financial institutions), 15 (commercial entity), 30 (head office or direct shareholder)/15 (commercial entity), 30 (head office or direct shareholder)	Saint Lucia	Resident: NA; Non-resident: 0/15/25
Peru	Resident: NA; Non-resident: 4.1/4.99/30	Saudi Arabia	Resident: NA; Non-resident: 5/5/15
Philippines	Resident: 0/7.5 to 20/20; Non-resident: 15 or 30/30/30	Senegal	Resident: NA; Non-resident: 16/20/20
Poland	Resident: 19/NA/NA; Non-resident: 19/20/20	Serbia	Resident: NA; Non-resident: 20/20/20; Non-resident in tax haven: 20/25/25
Portugal	Resident: 25/25/25; Non-resident: 25/25/25	Singapore	Resident: NA; Non-resident: 0/15/10
Puerto Rico	Resident: NA; Non-resident: 10/29/29	Sint Maarten	NA
Qatar	Resident: NA; Non-resident: 0/7/5	Slovak Republic	Resident: 0/0*/0; Non-resident: 0/19/19; *some interest income, like interest on bank account, is subject to 19% WHT.
Romania	Resident: 16/16/16; Non-resident: 16/16/16 (the rates can be reduced by applying the Parent-Subsidiary Directive or the Interest-Royalties Directive or a double tax treaty)	Slovenia	Resident: NA; Non-resident: 15/15/15
Russian Federation	Resident: 9*/NA/NA; Non-resident: 15/20/20; *0% tax rate in the case of strategic investment.	South Africa	Resident: 15/0/0; Non-resident: 15/0/12 as of 1 April 2012 (15/15/12 as of 1 March 2014)

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Spain	Resident: 21/21/21; Non-resident: 21/21/24.75	Turkey	Resident: NA; Non-resident: 15/10/20
Sri Lanka	Resident: 10/10/10; Non-resident: 10/20/20	Turkmenistan	Resident: NA; Non-resident: 15/15/15
Swaziland	Resident: NA; Non-resident: 15/10/15	Uganda	Resident: 15/15/NA; Non-resident: 15/15/15
Sweden	Resident: NA; Non-resident: 30/0/22	Ukraine	Resident: NA; Non-resident: 15/15/15
Switzerland	Resident: 35/0/0; Non-resident: 35/0/0	United Arab Emirates	NA
Syria	Resident: NA; Non-resident: 0/7.5/7	United Kingdom	Resident: 0/20/20; Non-resident: 0/20/20
Taiwan	Resident: NA/10/10; Non-resident: 20/15 or 20/20	United States	Resident: NA; Non-resident: 30/30/30
Tajikistan	Resident: NA; Non-resident: 12/12/15	Uruguay	Resident: 0,7, or 12/0,3, or 5/7 or 12; Non-resident: 0 or 7/0, 3, or 5/12
Tanzania	Resident: 10/10/15; Non-resident: 10/10/15	Uzbekistan, Republic of	Resident: 10/10/20; Non-resident: 10/10/20
Thailand	Resident: 10/1/3; Non-resident: 10/15/15	Venezuela	Resident: 34/0 or 5/5 ; Non-resident: 34/see summary/see summary
Timor-Leste	Resident: 0/0/10; Non-resident: 10/10/10	Vietnam	Resident: NA; Non-resident: NA/5/10
Trinidad and Tobago	Resident: 0/0/0; Non-resident: 10/15/15	Zimbabwe	Resident: NA/15/NA; Non-resident: 15/0/15
Tunisia	Resident: 0/5 or 20/15; Non-resident: 0/5 or 20/15		

NA stands for Not Applicable (i.e. the country does not have the indicated tax or requirement)

NP stands for Not Provided (i.e. the information is not currently being provided in this chart)



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