



## Withholding Tax Rates 2023\*

## 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%
Algeria	15%	30%	30%
Andorra	0%	0%	5%
Angola	10%	5%/10%/15%	10%
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)
Aruba	0%/5%/10%	0%	0%
Australia	0%/30%	0%/10%	30%
Austria	24%/27.5%	0%/24%/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%

Jurisdiction	Dividends	Interest	Royalties
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	10%	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%
Cayman Islands	0%	0%	0%
Chile	35%	4%/35%	0%/15%/30%
China	10%	0%/10%	10%
Colombia	20%/48%	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%	0%/30%	0%/5%/10%
Czech Republic	15%/35%	15%/35%	15%/35%
Denmark	0%/15%/27% (5% reclaimed)	0%/22%	22%
Dominica	15%	15%	15%
Dominican Republic	10%	10%	27%

Jurisdiction	Dividends	Interest	Royalties
Ecuador	10% in general (25% rate applied on 40% of gross payment)	0%/25%	25%/37%
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)
Ghana	8%	8%	15%
Gibraltar	0%	0%	0%
Greece	5%	15%	20%
Grenada	15%	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%
India	10%/20% (plus surcharge and cess)	5%/10%/20%/40% (plus surcharge and cess)	20% (plus surcharge and cess) (10% plus surcharge and cess prior to 1 April 2023)
Indonesia	20%	10%/20%	20%
Iraq	0%	15%	0%
Ireland	25%	20%/33%	0%/20%

Jurisdiction	Dividends	Interest	Royalties
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%/10%/15%/20%	0%/15%/20%	15%/20%
Kenya	0%/15%	5%/7.5%/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%
Laos	10%	0%/10%	5%
Latvia	0%/20%	0%/20%	0%/20%
Lebanon	10%	10%	7.5%
Liechtenstein	0%	0%	0%
Lithuania	0%/15%	0%/10%	10%
Luxembourg	0%/15%	0%	0%
Macau SAR	0%	0%	0%
Malaysia	0%	0%/15%	10%
Malta	0%	0%	0%

Jurisdiction	Dividends	Interest	Royalties
Mauritius	0%	0%/15%	15%
Mexico	10%	4.9%-35%/40%	25%/35%/40%
Moldova	6%	12%	12%
Montenegro	15%	15%	15%
Morocco	10%	0%/10%	10%
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	10%	0%/3%/10%	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)	10%	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%
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%

Jurisdiction	Dividends	Interest	Royalties
Puerto Rico	10%	0%/29%	29%
Qatar	0%	5%	5%
Romania	8%	16%	16%
Saudi Arabia	5%	5%	15%
Senegal	10%	8%/16%/20%	20%
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%
South Sudan	10%	10%	10%
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%
Sudan (North)	0%	15%	15%
Sweden	0%/30%	0%	0%
Switzerland	35%	0%/35%	0%
Taiwan (China)	21%	15%/20%	20%
Tanzania	5%/10%	10%	15%
Thailand	10%	15%	15%
Timor-Leste	10%	10%	10%

Jurisdiction	Dividends	Interest	Royalties
Trinidad & Tobago	3%/8%	15%	15%
Türkiye	10%	0%/10%	20%
Uganda	15%	10%/15%/20%	15%
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% (11% including surtax)	10% (11% including surtax)	10% (11% including surtax)
Uruguay	7%	0.5%-10%/12%/25%	12%/25%
Uzbekistan	5%/10%	0%/10%	20%
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%
Zambia	0%/15%/20%	0%/15%/20%	15%/20%
Zimbabwe	0%/5%/15%	0%	15%

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