



Withholding Tax Rates 2021*

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 countries in this document is available in the country-specific documents in the Deloitte Country 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%	10%	30%
Andorra	0%	0%	5%
Angola	10%	5%/10%/15%	10%
Anguilla	0%	0%	0%
Antigua & Barbuda	25%	25%	25%
Argentina	7%	15.05%/35%	17.5%/28%/31.5% (35% rate applied to portion of gross payment that varies 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%

Jurisdiction	Dividends	Interest	Royalties
Barbados	0%/5%/25%	0%	0%
Belarus	12%	10%	15%
Belgium	0%/15%/20%/30%	0%/15%/30%	15%/30%/Various
Benin	5%/15%	6%/15%	12%
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% (10% as from 1 July 2021)	15%	15%
Brazil	0%	15%/25%	15%/25%
British Virgin Islands	0%	0%	0%
Brunei	0%	2.5%	10%
Bulgaria	0%/5%	10%	10%
Burkina Faso	12.5%	12.5%/25%	20%
Burundi	15%	15%	15%
Cambodia	14%	14%	14%
Cameroon	15% (16.5% including surcharge)	15% (16.5% including surcharge)	15% (16.5% including surcharge)
Canada	25%	0%/25%	0%/25%
Cayman Islands	0%	0%	0%
Chad	20%	25%	25%
Chile	35%	4%/35%	0%/15%/30%
China	10%	0%/10%	10%
Colombia	10%/31%	5%/15%/20%	20%
Congo (Brazzaville)	15%	0%/20%	10%/20%

Jurisdiction	Dividends	Interest	Royalties
Costa Rica	5%/15%	0%/15%	25%
Côte d'Ivoire	10%/15%	5%/10%/18%	20% (25% rate applied on 80% of gross payment)
Croatia	10%/20%	15%/20%	15%/20%
Curaçao	0%	0%	0%
Cyprus	0%	0%	0%/5%/10%
Czech Republic	15%/35%	15%/35%	15%/35%
Democratic Republic of Congo (DRC)	10%/20%	0%/20%	20% (on net amount)
Denmark	0%/15%/22% (27% withholding tax generally levied on dividends, but companies can reclaim 5%)	0%/22%	22%
Djibouti	0%	0%/15%	0%/15%
Dominica	15%	15%	15%
Dominican Republic	10%	10%	27%
Ecuador	10% (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%
Equatorial Guinea	25%	25%	15%
Eswatini	12.5%/15%	10%	15%
Ethiopia	10%	10%	5%
Finland	20%	0%	20%
France	26.5%/75%	0%/75%	26.5%/75%
Gabon	10%/20%	20%	20%
Gambia	15%	15%	15%

Jurisdiction	Dividends	Interest	Royalties
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	0%	15%	15%
Guatemala	5%	0%/10%	15%
Guernsey	0%	0%	0%
Guinea (Conakry)	10%	10%	15%
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%	20% (10% in certain cases as from 2 August 2021)	20%
Iraq	0%	15%	0%
Ireland	25%	20%/33%	0%/20%
Isle of Man	0%	0%/20%	0%
Israel	4%/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	33.33%	33.33%	33.33%

Jurisdiction	Dividends	Interest	Royalties
Japan	15%/20% (15.315%/20.42% including surtax)	15%/20% (15.315%/20.42% including surtax)	20% (20.42% including surtax)
Jersey	0%	0%	0%
Jordan	0%	7%/10%	10%
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%
Lesotho	0%/25%	15%/25%	15%/25%
Libya	0%	0%/5%	0%
Liechtenstein	0%	0%	0%
Lithuania	0%/15%	0%/10%	10%
Luxembourg	0%/15%	0%	0%
Macao SAR	0%	0%	0%
Madagascar	0%	20%	10%
Malawi	0%/10%	10%/15%	10%/15%
Malaysia	0%	0%/15%	10%
Malta	0%	0%	0%

Jurisdiction	Dividends	Interest	Royalties
Mauritania	0%/10%	10%	15%
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%
Namibia	10%/20%	0%/10%	10%
Netherlands	15%	0%/25%	0%/25%
New Zealand	0%/15%/30%	0%/15%	15%
Nicaragua	15%/Maximum 30%	15%/Maximum 30%	15%/Maximum 30%
Nigeria	7.5%/10%	7.5%/10%	7.5%/10%
North Macedonia	10%	10%	10%
Norway	0%/25%	0% (15% for certain payments as from 1 July 2021)	0% (15% for certain payments as from 1 July 2021)
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%	30%
Poland	19%	20%	20%
Portugal	0%/25%/35%	25%/35%	25%/35%
Puerto Rico	10%	0%/29%	29%
Qatar	0%	5%	5%
Réunion	26.5%/75%	0%/75%	26.5%/75%
Romania	5%	16%	16%
Russia	5%/15%	20%	20%
Rwanda	5%/15%	15%	15%
Saudi Arabia	5%	5%	15%
Senegal	10%	8%/16%/20%	20%
Serbia	20%	20%/25%	20%/25%
Seychelles	15%	15%	15%
Singapore	0%	0%/15%	0%/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%

Jurisdiction	Dividends	Interest	Royalties
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	21%	15%/20%	20%
Tanzania	5%/10%	10%	15%
Thailand	10%	15%	15%
Timor-Leste	10%	10%	10%
Togo	7%/13%	6%	20%
Trinidad & Tobago	5%/10%	15%	15%
Tunisia	10%/25%	10%/25%	15%/25%
Turkey	15%	0%/10%	20%
Turkmenistan	15%	15%	15%
Uganda	15%	15%	15%
Ukraine	15%	0%/5%/15%	15%
United Arab Emirates	0%	0%	0%
United Kingdom	0%	0%/20%	20%
United States	0%/30%	0%/30%	0%/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)

Jurisdiction	Dividends	Interest	Royalties
Vietnam	0%	5%	10%
Zambia	0%/20%	20%	20%
Zimbabwe	0%/5%/15%	0%	15%

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