

DTA Table – Debt Securities

Country	Withholding tax (%) on debt securities
ALBANIA	6
ALGERIA	5
ARGENTINA (6)	-
ARMENIA	5
AUSTRALIA	10
AUSTRIA	5
AZERBAIJAN (1)	-
BARBADOS	0
BELARUS (2)	0
BELGIUM	10
BOLIVIA	15
BOSNIA HERZEGOVINA	7
BRAZIL	15
BULGARIA	0
CANADA	15
CHILE	15
CHINA	10
COLOMBIA	10
COSTA RICA	10
CROATIA	8

Country	Withholding tax (%) on debt securities
CUBA	10
CYPRUS	0
CZECH REPUBLIC	0
DENMARK (3)	-
DOMINICAN REPUBLIC	10
ECUADOR	10
EGYPT	10
EL SALVADOR	10
ESTONIA	10
FINLAND	10
FRANCE	10
GEORGIA	0
GERMANY	0
GREECE	8
HONG KONG	5
HUNGARY	0
ICELAND	5
INDIA	15
INDONESIA	10
IRAN	7.5
IRELAND	0
ISRAEL	10

Country	Withholding tax (%) on debt securities
ITALY	12
JAMAICA	10
JAPAN	10
KAZAKHSTAN	10
KOREA, REPUBLIC OF	10
KUWAIT	0
KYRGYZSTAN (2)	0
LATVIA	10
LITHUANIA	10
LUXEMBOURG	10
MACEDONIA	5
MALAYSIA	10
MALTA	0
MEXICO	15 / 10 (4)
MOLDOVA	5
MOROCCO	10
THE NETHERLANDS	10
NEW ZEALAND	10
NORWAY	10
PAKISTAN	10
PANAMA	5
THE PHILIPPINES	15

Country	Withholding tax (%) on debt securities
POLAND	0
PORTUGAL	15
ROMANIA	10
RUSSIA	5
SAUDI ARABIA	5
SENEGAL	10
SERBIA	10
SINGAPORE	5
SLOVAK REPUBLIC	0
SLOVENIA	5
SOUTH AFRICA	5
SWEDEN	15
SWITZERLAND	0
TAJIKISTAN (2)	0
THAILAND	15
TRINIDAD AND TOBAGO	8
TUNISIA	10
TURKEY	15
TURKMENISTAN (2)	0
UKRAINE (2)	0
UNITED ARAB EMIRATES	0
UNITED KINGDOM	12

Country	Withholding tax (%) on debt securities
UNITED STATES	10
URUGUAY	10
USSR	0
UZBEKISTAN (5)	-
VENEZUELA	0
VIETNAM	10

(1) The DTA concluded between Spain and Azerbaijan was terminated with retroactive effect on 28 February 2008.

(2) The DTA concluded between Spain and the former USSR continues to apply to Belarus, Kyrgyzstan, Tajikistan, Turkmenistan, Ukraine.

(3) Effective 1 January 2009, the withholding tax treaty was terminated.

(4) The rate of 10% applies if the beneficial owner is a bank.

(5) The DTA concluded between Spain and the former USSR has been disapplied as between Spain and the Republic of Uzbekistan with retroactive effect from 21 July 2010.

(6) Effective 1 January 2013, the withholding tax treaty was terminated.