

# DTA - Belgium

Country	Financial instruments	
	Equities <sup>1</sup>	Bonds
ALBANIA	15	5
ALGERIA	15	15
ARGENTINA	15	12
ARMENIA	15	10
AUSTRALIA	15	10
AUSTRIA	15	15
AZERBAIJAN	15	10
BAHRAIN	10	5
BANGLADESH	15	15
BELARUS	15	10
BOSNIA HERZAGOVINA (former YUGOSLAVIA)	15	15
BRAZIL	15	15
BULGARIA	10	10
CANADA	15	10
CHILE	15	15
CHINA (PEOPLE'S REPUBLIC)	10	10
CROATIA	15	10

<sup>1</sup> The withholding tax rate may differ if the shareholding is significant.

Country	Financial instruments	
	Equities	Bonds
CYPRUS	15	10
CZECH REPUBLIC	15	10
DENMARK	15	10
ECUADOR	15	10
EGYPT	20	15
ESTONIA	15	10
FINLAND	15	10
FRANCE	15	15
GABON	15	15
GEORGIA	15	10
GERMANY	15	15
GHANA	15	10
GREECE	15	10
HONG KONG	15	10
HUNGARY	10	15
ICELAND	15	15
INDIA	15	15
INDONESIA	15	10
IRELAND	15	15
ISRAEL	15	15
ITALY	15	15
IVORY COAST	15	16

Country	Financial instruments	
	Equities	Bonds
JAPAN	10	10
KAZAKHSTAN	15	10
KUWAIT	15	0
KYRGYZSTAN (former USSR)	15	15
LATVIA	15	10
LITHUANIA	15	10
LUXEMBOURG <sup>2</sup>	15	15
MACEDONIA	15	10
MALAYSIA	15	10
MALTA	15	10
MAURITIUS	10	10
MEXICO	10	10
MOLDOVA (former USSR)	15	15
MONGOLIA	15	10
MONTENEGRO (former YUGOSLAVIA)	15	15
MOROCCO	10	10
NETHERLANDS	15	10
NEW ZEALAND	15	10
NIGERIA	15	12.5
NORWAY	15	10

<sup>2</sup> Double taxation agreement does not apply to Luxembourg 1929 holding companies on SICAVs.

Country	Financial instruments	
	Equities	Bonds
PAKISTAN	15	15
PHILIPPINES	15/20 <sup>3</sup>	10
POLAND	10	10
PORTUGAL	15	15
ROMANIA	15	10
RUSSIA	10	10
SAN MARINO	15	10
SENEGAL	15	15
SERBIA (former YUGOSLAVIA)	15	15
SINGAPORE	15	5
SLOVAKIA	15	10
SLOVENIA	15	10
SOUTH AFRICA	15	10
SPAIN	15	10
SRI LANKA	15	10
SWEDEN	15	10
SWITZERLAND	15	10
TAIWAN	10	10
TAJIKISTAN (former USSR)	15	15
THAILAND	20	25

<sup>3</sup> Double taxation agreement applies 15% if dividend payments are exempt from taxes in The Philippines. The rate of 20% applies in all other cases.

Country	Financial instruments	
	Equities	Bonds
TUNISIA	15	15
TURKEY	5/15/20 <sup>4</sup>	15
TURKMENISTAN (former USSR)	15	15
UKRAINE	15	10
UNITED ARAB EMIRATES	10	5/0 <sup>5</sup>
UNITED KINGDOM	10	10
UNITED STATES OF AMERICA	15	0
UZBEKISTAN	15	10
VENEZUELA	15	10
VIETNAM	15	10

For full details of the application of reduced rates indicated please contact us

E: [helpdesk.fiscal@euronext.com](mailto:helpdesk.fiscal@euronext.com)

<sup>4</sup> Rate of 5% for companies applies if dividend payments received from a Turkish company are exempt. The treaty rate will be 15% if the Turkish company directly owns at least 10% of the capital of the Belgian company and 20% in other cases

<sup>5</sup> Double tax agreement with the United Arab Emirates provides for Exemption from withholding tax for Beneficial Owners that are financial institutions.