

Countries with Double Taxation Agreement with France

Country	Validity since	Statute period	WHT rate (%)	Legal status
Albania	From 1 January 2006	2 years	5%	Legal entities and the State of Albania and its local communities
			15%	Individuals, Legal entities and the State of Albania and its local communities
Algeria	From 1 January 2006	2 years	5%	Legal entities and the State of Algeria, its local communities and its public legal entities
			15%	Individuals, Legal entities and the State of Algeria, its local communities and its public legal entities
Argentina	From 1 March 1981	2 years	15%	All persons
Armenia	From 1 January 2002	2 years	5%	Legal entities and the State of Armenia its territorial administrative subdivisions or local authorities and its public legal entities
			15%	Individuals, Legal entities and the State of Armenia its territorial administrative subdivisions or local authorities and its public legal entities



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Australia	From 1 January 2010	2 years	0%	Legal entities and Public Legal entities
			5%	Legal entities and Public Legal entities
			No specific %	Pension funds
			15%	Individuals, Legal entities, public legal entities, the State of Australia, its political subdivisions or its local authorities. No specific provision in the tax treaty for Mutual funds, pension funds and Foundations
Austria	From 1 January 1995	2 years	0%	Legal entities, the Austria State, its local authorities and its Public Legal entities
			15%	Individuals, Legal entities, Pension funds, Mutual Funds, the Austria State, its local authorities and its Public Legal entities
Azerbaijan	From 1 January 2006	2 years	10%	All persons
Bahrain	From 1 January 1994	2 years	0%	All persons – No specific provision in the tax treaty for Mutual funds and pension funds.
Bangladesh	From 1 September 1988	2 years	10%	Legal entities
			15%	Individuals and Legal entities

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Belarus (former USSR Tax Treaty applies)	From 1 January 1988	2 years	15%	All persons
Belgium	From 1 January 1970	2 years	10%	Legal entities
			15%	Individuals, Legal entities. There Pension Funds.
			No specific %	Pension funds, SICAV/SICAF, FCP
Benin	8 November 1977	2 years	25%	All persons
Bolivia	1 November	2 years	15%	Individuals, Legal entities
Bosnia Herzegovina (former Yugoslavia Tax treaty applies)	1 January 1975	2 years	5%	Legal entities
			15%	Individuals and Legal entities
Botswana	1 January 2004	2 years	5%	Legal entities, the State of Botswana and its local authorities
			12%	Individuals, Legal entities, Partnerships or Estates, the State of Botswana and its local authorities
Brazil	1 January 1972	2 years	15%	Individuals and Legal entities

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Bulgaria	1 may 1988	2 years	0%	Association set up in accordance with the Edict n°535 of 1980
			5%	Legal entities
			15%	Individuals and Legal entities
Burkina Faso	1 June 1971	2 years	25%	Individuals and Legal entities
Cameroon	1 January 2003	2 years	15%	All persons
Canada	1 September 1988	2 years	0%	Pension funds
			5%	Legal entities
			15%	Individuals, Legal entities, Mutual Funds, mutual funds corporations, Canadian State, local authorities, Canadian provinces and the public legal entities
Central African Republic	1 March 1971	2 years	25%	All persons
Chile	1 January 2007	2 years	15%	Individuals, Legal entities, pension Funds, Partnerships, the State of Chile and its local authorities
China	1 January 1996	2 years	10%	All persons
Congo	1 September 1989	2 years	15%	Legal entities
			20%	Individuals and legal entities

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Croatia	1 January 2006	2 years	0%	Legal entities and the State of Croatia and its local communities
			15%	Individuals, Legal entities and the State of Croatia and its local communities
Cyprus	1 April 1983	2 years	10%	Legal entities
			15%	Individuals and Legal entities
Czech Republic	1 January 2006	2 years	0%	Legal entities
			10%	Individuals, Legal entities, Public Legal entities Partnerships, the State of Czech Republic and its authorities,
Ecuador	1 January 1993	2 years	15%	All persons
Egypt	1 January 2005	2 years	0%	All persons
Estonia	1 January 1996	2 years	5%	Legal entities, Public Legal entities
			15%	Individuals, Legal entities, Public Legal entities, the Estonia State and its local authorities
Ethiopia	1 August 2008	2 years	10%	Individuals, Legal entities, the State of Ethiopia and its political subdivisions and ints territorial authorities

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Finland	1 February 1972	2 years	0%	Individuals, Legal entities
			25%	Mutual funds
			No specific %	Pension funds
French Polynesia	1 January 1957	2 years	25%	All persons
Gabon	1 March 2008	2 years	15%	Individuals, legal entities, Public legal entities, the State of Gabon and its local authorities
Georgia (former USSR Tax Treaty applies)	1 January 1988	2 years	15%	All persons
Germany	1 January 2002	4 years	0%	Legal entities
			15%	Individuals, legal entities, Mutual funds (German KAG), the State of Germany and its political subdivision and territorial authorities
			No specific %	Charitable organizations, foundations, Religious and public organizations, pension funds, contingency funds, aid funds, health funds, professional bodies and partnerships

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Ghana	1 January 1998	2 years	5%	Legal entities, the State of Ghana and its local authorities and its Public legal entities
			15%	Individuals, Legal entities, the State of Ghana and its local authorities and its Public legal entities
Greece	1 January 1964	2 years	25%	All persons
Guinea	1 October 2004	2 years	15%	Individuals, Legal entities and the State of Guinea, its authorities and its Public Legal entities
Hungary	1 December 1981	2 years	5%	Legal entities, Economic Associations with foreign interests set up as collective companies
			15%	Individuals and legal entities
Iceland	1 July 1992	2 years	5%	Legal entities
			15%	Individuals and legal entities
			No specific %	Pension funds
India	26 October 1996	2 years	10%	Individuals and legal entities
			No specific %	Pension and Mutual funds

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Indonesia	13 March 1981	2 years	10%	Legal entities
			15%	Individuals and legal entities
Iran	10 April 1975	2 years	15%	Legal entities
			20%	Individuals and legal entities
Ireland (Republic of)	15 June 1971	2 years	10%	Legal entities
			15%	Individuals and legal entities
			No specific %	Pension and mutual funds
Israel	1 January 1997	2 years	5%	Legal entities, the State of Israel, its public authorities and its Public legal entities
			15%	Individuals, legal entities, Mutual Funds, the State of Israel, its public authorities and its Public legal entities
			No specific %	Pension funds
Italy	1 May 1992	2 years	5%	Legal entities
			15%	Legal entities, not for Profit Organizations
			No specific %	Pension funds and Foundations

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Ivory Coast	1 May 1995	2 years	15%	All persons
Jamaica	1 January 1999	2 years	10%	Legal entities, the Jamaica State, its local authorities and its Public Legal entities
			15%	Individuals, Legal entities, the Jamaica State, its local authorities and its Public Legal entities
Japan	1 January 2008	2 years	0%	Legal entities
			5%	Individuals and legal entities
			10%	Individual, Legal entities, Pension Funds, Mutual Funds
Jordan	1 April 1985	2 years	5%	Legal entities
			15%	Individuals and legal entities
Kazakhstan	1 January 1996	2 years	5%	Legal entities, the Kazak State, its local authorities and its Public legal entities
			15%	Individuals and legal entities
Kenya	1 January 2011	2 years	10%	All persons
Kirghizistan (former USSR Tax Treaty applies)	1 January 1988	2 years	15%	All persons
Kuwait	1 March 1995	2 years	0%	All persons

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Lebanon	29 March 1964	1 year	0%	All persons
Latvia	1 January 2002	2 years	5%	Legal entities, the Latvian State, its local authorities and its Public legal entities
			15%	Individuals, Legal entities, the Latvian State, its local authorities and its Public legal entities
Libya	1 January 2009	2 years	5%	Legal entities
			10%	Individuals, Legal entities, Partnerships, the Libya State, its local authorities
Lithuania	1 January 1997	2 years	5%	Legal entities, the Lithuania State, its local authorities and its public legal entities
			15%	Individuals, Legal entities, the Lithuania State, its local authorities and its public legal entities
Luxembourg	1 January 1971	2 years	5%	Individuals and Corporations
			15%	Individuals and Corporations
Madagascar	1 October 1984	2 years	15%	Legal entities
			25%	Individuals and Legal entities
Malawi	1 April 1962	2 years	25%	All

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Malaysia	1 January 1989	2 years	5%	Legal entities
Mali	1 January 1975	2 years	25%	Individuals and Legal entities
Malta - 1	1 September 1997	2 years	5%	Legal entities
			15%	Individuals and Legal entities
Malta - 2	1 June 2010	2 years	0%	Legal entities
			15%	Individuals and Legal entities
Mauritania	1 January 1996	2 years	25%	All persons
Mauritius	17 September 1982	2 years	5%	Legal entities
			15%	Individuals and Legal entities
Mayotte	23 June 1971	2 years	25%	All persons
Mexico	1 January 1993	2 years	0%	Legal entities
			5%	
			15%	Individuals and Legal entities
Moldavia (former USSR Tax Treaty applies)	1 January 1988	2 years	15%	All persons
Monaco	13 October 1962	2 years	25%	All persons

Country	Validity since	Statute period	WHT rate (%)	Legal status
Mongolia	1 January 1999	2 years	5%	Legal entities, the State of Mongolia, its local authorities and its Public Legal entities
			15%	Individuals and Legal entities, the State of Mongolia, its local authorities and its Public Legal entities
Montenegro (former Yugoslavia Tax Treaty applies)	1 January 1975	2 years	5%	Legal entities
			15%	Individuals and Legal entities
Morocco	1 December 1990	2 years	0%	All persons
			15%	All persons
Namibia	1 January 2000	2 years	5%	Legal entities, the State of Namibia, its local authorities and its public legal entities
			15%	Individuals and Legal entities, Mutual Funds, the State of Namibia, its local authorities and its public legal entities
Netherlands	1 January 1996	3 years	5%	Legal entities
			15%	Individuals and Legal entities, pension Funds, Mutual Funds
New Caledonia	1 January 1982	2 years	5%	Legal entities
			15%	Individuals

Country	Validity since	Statute period	WHT rate (%)	Legal status
New Zealand	1 January 1982	2 years	15%	Individuals, Legal entities, Pensions Funds, Mutual Funds, Not for profit Organizations/Charities
Niger	1 January 1974	2 years	25%	All persons
Nigeria	1 January 1992	2 years	12.50%	Legal entities
			15%	Individuals and Legal entities
Norway	1 September 1996	2 years	0%	Legal entities
			15%	Individuals and legal entities
Oman	1 February 2004	2 years	0%	All persons including the State of Oman, its local authorities, their agencies or instrumentalities (the Central Bank and the public institutions)
Pakistan	1 January 1997	2 years	10%	Legal entities, the State of Pakistan, its political subdivisions and its local authorities
			15%	Individuals and legal entities, the State of Pakistan, its political subdivisions and its local authorities
Philippines	1 January 1998	2 years	10%	Legal entities
			15%	Individuals and Legal entities
Poland	1 January 1974	2 years	5%	Legal entities
			15%	Individuals and Legal entities

Country	Validity since	Statute period	WHT rate (%)	Legal status
Portugal	1 January 1973	2 years	15%	Individuals and Legal entities
Qatar	4 December 1990	2 years	0%	Individuals, Legal entities, and the State of Qatar and its territorial organizations
Romania	27 September 1975	2 years	10%	All persons
Russia	1 January 2000	2 years	5%	Legal entities
			10%	Individuals and Legal entities
			15%	other Russian beneficiaries
Saint-Pierre et Miquelon	5 January 1989	2 years	5%	Legal entities
			15%	Individuals
Saudi Arabia	1 July 1995	2 years	0%	All residents as per the Tax Treaty
Senegal	1 February 1993	2 years	15%	All persons
Serbia (former Yugoslavia Tax Treaty applies)	1 January 1975	2 years	5%	Legal entities
			15%	Individuals and Legal entities
Singapore	1 January 1972	2 years	10%	Legal entities
			15%	Individuals and Legal entities

Country	Validity since	Statute period	WHT rate (%)	Legal status
Slovakia (former Czechoslovakia Tax Treaty applies)	25 January 1975	2 years	10%	All persons
Slovenia	1 January 2008	2 years	0%	Legal entities, Public Legal entities,
			15%	Individuals and Legal entities, Public legal entities, the Slovenian State and its authorities
South Korea	1 January 1992	2 years	10%	Legal entities
			15%	Individuals and Legal entities
Spain	1 July 1997	2 years	0%	Legal entities
			15%	Individuals and Legal entities, Pension Funds, Mutual Funds
Sri Lanka	1 January 1982	2 years	25%	All persons
Sweden	1 January 1993	2 years	0%	Legal entities, the State of Sweden, its local organizations and its public legal entities
			15%	Individuals and Legal entities, mutual Funds, the State of Sweden, its local organizations and its public legal entities

Country	Validity since	Statute period	WHT rate (%)	Legal status
Switzerland – 1	1 August 1988 until 31 December 2010	2 years	0%	Legal entities, Public legal entities
			15%	Individuals and Legal entities, Public Legal entities, Mutual Funds, the State of Switzerland, its local organizations, Fonds de Placement, Foundations and Associations
Switzerland – 2	1 January 2011		0%	Legal entities, Public legal entities
			15%	Individuals and Legal entities, Public Legal entities, Mutual Funds, the State of Switzerland, its local organizations, Fonds de Placement, Pension Funds, Foundations and Associations
Syria	1 May 2009	2 years	0%	Legal entities, Public legal entities
			15%	Individuals, Legal entities, Public legal entities, the State of Syria and its local authorities
Tajikistan (former USSR Tax Treaty applies)	1 January 1988	2 years	15%	All persons
Thailand	29 August 1975	2 years	20%	Legal entities
			25%	Individuals and Legal entities
Togo	1 April 1975	2 years	25%	All persons

Country	Validity since	Statute period	WHT rate (%)	Legal status
Trinidad et Tobago	1 January 1990	2 years	10%	Legal entities
			15%	Individuals, Legal entities and Mutual Funds
Tunisia	1 April 1975	2 years	25%	All persons
Turkey	1 January 1990	2 years	15%	Legal entities
			20%	Individuals and Legal entities
Turkmenistan (former USSR Tax Treaty applies)	1 January 1988	2 years	15%	All persons
Ukraine	1 January	2 years	0%	Legal entities
			5%	Legal entities, the State of Ukraine, its political subdivisions, its local authorities and its agencies or instrumentalities
			15%	Individuals, Legal entities, the State of Ukraine, its political subdivisions, its local authorities and its agencies or instrumentalities
United Arab Emirates	1 June 1995	2 years	0%	Individuals, Legal entities, the State of UAE, its political subdivisions, its local organizations and its Public legal entities

Country	Validity since	Statute period	WHT rate (%)	Legal status
United Kingdom	1 January 2010	2 years	0%	Legal entities
			15%	Individuals, Legal entities, Pension Funds, Mutual Funds, Partnerships, Charities, the State of united Kingdom, its political subdivisions or its local authorities and any statutory body of that State, subdivision or authority
Unites States of America	1 January 2009	2 years	0%	Legal entities
			5%	Legal entities
			15%	Individuals, Legal entities, Public Legal entities, Pension Funds, Mutual Funds, Not for Profit Organisations, RIC, REIT and REMIC, the State, its political subdivisions and its local authorities
Uzbekistan	1 January 2004	2 years	5%	Legal entities, the State of Uzbekistan its local organizations and their Public Legal entities
			10%	Individuals, Legal entities, Mutual Funds, Partnerships, the State of Uzbekistan its local organizations and their Public Legal entities

Country	Validity since	Statute period	WHT rate (%)	Legal status
Venezuela	1 January 1994	2 years	5%	Legal entities, the State of Venezuela, its local authorities and their Public Legal entities
			15%	Individuals, Legal entities, the State of Venezuela, its local authorities and their Public Legal entities
Vietnam	1 July 1994	2 years	5%	Legal entities
			15%	Individuals and Legal entities
Zambia	1 January 1962	2 years	25%	All persons
Zimbabwe	5 December 1996	3 years	10%	Legal entities
			15%	Individuals and Legal entities