

List of forms for refund per each country

Country	Withholding tax at source (%)	Term (years)	Required forms
ALBANIA	15	3	IB 92 Universal
ARGENTINA	15	3	IB 92 Universal
ARMENIA	15	3	IB 92 Universal
ARUBA	15	5	IB92/95 ARU
AUSTRALIA	15	3	IB 92 Universal
AUSTRIA	15	3	IB 92 Universal
AZERBAIJAN	10	5	IB 92 Universal
BAHRAIN	10	3	IB 92 Universal
BANGLADESH	15	4	IB 92 Universal
BARBADOS	15	3	IB 92 Universal
BELARUS	15	3	IB 92 Universal
BELGIUM	15	3	IB 92 Universal
BRAZIL	15	5	IB 92 Universal
BULGARIA	15	3	IB 92 Universal
CANADA	15	3	IB 92 Universal
CHINA	10	3	IB 92 Universal
CROATIA	15	3	IB 92 Universal
CZECH REPUBLIC	10	3	IB 92 Universal

Country	Withholding tax at source	Term (years)	Required forms
DENMARK	15	3	IB 92 Universal
EGYPT	15	3	IB 92 Universal
ESTONIA	15	3	IB 92 Universal
FINLAND	15	5	IB 92 Universal
FRANCE	15	3	IB 92 FRA/IB 95 FRA
GERMANY	15	5	IB 92 Universal
GEORGIA	15	3	IB 92 Universal
GHANA	10	3	IB 92 Universal
GREECE	15	3	IB 92 Universal
HONG KONG	10	3	IB 92 Universal
HUNGARY	15	5	IB 92 Universal
ICELAND	15	3	IB 92 Universal
INDIA	10	3	IB 92 Universal
INDONESIA	10	3	IB 92 Universal
IRELAND	15	6	IB 93 Universal
ISRAEL	15	5	IB 93 Universal
ITALY	15	5	IB 92 Universal
JAPAN	10	3	IB 93 Universal
JORDAN	15	3	IB 92 Universal
KAZAKHSTAN	15	3	IB 92 Universal
KOREA (REP. OF)	15	5	IB 92 Universal
KUWAIT	10	3	IB 92 Universal

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LATVIA	15	3	IB 92 Universal
LITHUANIA	15	3	IB 92 Universal
LUXEMBOURG ⁽²⁾	15	3	IB 95 LUX
MACEDONIA	15	3	IB 92 Universal
MALAWI	0	3	IB 92 Universal
MALAYSIA	15	3	IB 93 Universal
MALTA	15	3	IB 93 Universal
MEXICO	15	3	IB 92 Universal
MOLDOVA	15	3	IB 92 Universal
MOROCCO	25	3	IB 92 Universal
NETHERLANDS ANTILLES	15	5	IB 92/95 NAN
NEW ZEALAND	15	5	IB 92 Universal
NIGERIA	15	3	IB 92 Universal
NORWAY	15	5	IB 92 Universal
OMAN	10	5	IB 92 Universal
PAKISTAN	20	3	IB 92 Universal
PANAMA	15	3	IB 92 Universal
PHILIPPINES	15	2	IB 92 Universal
POLAND	15	3	IB 92 Universal
PORTUGAL	10	3	IB 92 Universal
QATAR	10	5	IB 92 Universal
ROMANIA	15	3	IB 92 Universal

Country	Withholding tax at source	Term (years)	Required forms
RUSSIAN FEDERATION	15	2	IB 92 Universal
SAUDI ARABIA	10	5	IB 92 Universal
SINGAPORE	15	3	IB 93 Universal & IB 95 SIN
SLOVENIA	15	5	IB 92 Universal
SLOVAKIA	10	3	IB 92 Universal
SOUTH AFRICA	10	3	IB 92 Universal
SOVIET UNION ⁽¹⁾	15	3	IB 92 Universal
SPAIN	15	4	IB 92 Universal
SRI LANKA	15	3	IB 92 Universal
SURINAM	20	5	IB 92 Universal
SWEDEN	15	3	IB 92 Universal
SWITZERLAND	15	2	R-NL-1 (810) and 81
TAIWAN	10	5	IB 92 Universal
THAILAND	25	3	IB 93 Universal
TUNISIA	20	3	IB 92 Universal
TURKEY	20	5	IB 92 Universal
UGANDA	15	3	IB 92 Universal
UKRAINE	15	3	IB 92 Universal
UNITED ARAB EMIRATES	10	3	IB 92 Universal
UNITED KINGDOM ⁽³⁾	10	5	IB 93 Universal

Country	Withholding tax at source	Term (years)	Required forms
USA	15	3	IB 92/95/96 USA
UZBEKISTAN	15	3	IB 92 Universal
VENEZUELA	15	2	IB 92 Universal
VIETNAM	15	3	IB 92 Universal
YUGOSLAVIA ⁽²⁾	15	3	IB 92 Universal
ZAMBIA	15	6	IB 92 Universal
ZIMBABWE	15	3	IB 92 Universal

(1) Treaty applies to former parts of the Soviet Union, with the exception of Azerbaijan and those former parts of the Soviet Union subject to a new Convention.

(2) The Yugoslavia treaty applies to Bosnia-Herzegovina and the Federal Republic of Yugoslavia (Serbia including Kosovo and Montenegro)

(3) UK residents are not eligible to reclaim withholding tax on Dutch Real Estate Investment Trust (REIT) securities (this does not apply to the exempted pension funds, which in this case are entitled to a 15% refund). Treaty rate for dividends was 15% prior to 2011.