

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
Country	withholding tax (%) on debt securities
CUBA	10
CYPRUS	0
CZECH REPUBLIC	0
DENMARK (3)	-
DOMINICAN REPUBLIC	10
ECUADOR	10
EGYPT	10
EL SALVATOR	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 KUWAIT 0 KYRGYZSTAN (2) 0 LATVIA 10 LITHUANIA 10 LUXEMBOURG 10 MACEDONIA 5 MALTA 0 MEXICO 15 / 10 (4) MOLDOVA 5 MOROCCO 10 THE NETHERLANDS 10 NEW ZEALAND 10 NORWAY 10 PAKISTAN 10 PAKISTAN 10		
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	Country	Withholding tax (%) on debt securities
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 PAKISTAN 10	ITALY	12
KAZAKHSTAN 10 KOREA, REPUBLIC OF 10 KUWAIT 0 KYRGYZSTAN (2) 0 LATVIA 10 LITHUANIA 10 LUXEMBOURG 10 MACEDONIA 5 MALAYSIA 10 MEXICO 15 / 10 (4) MOLDOVA 5 MOROCCO 10 THE NETHERLANDS 10 NEW ZEALAND 10 NORWAY 10 PAKISTAN 10	JAMAICA	10
KOREA, REPUBLIC OF 10 KUWAIT 0 KYRGYZSTAN (2) 0 LATVIA 10 LITHUANIA 10 MACEDONIA 5 MALAYSIA 10 MALTA 0 MEXICO 15 / 10 (4) MODOVA 5 MOROCCO 10 THE NETHERLANDS 10 NEW ZEALAND 10 NORWAY 10 PAKISTAN 10	JAPAN	10
KUWAIT 0 KYRGYZSTAN (2) 0 LATVIA 10 LITHUANIA 10 LUXEMBOURG 10 MACEDONIA 5 MALAYSIA 10 MALTA 0 MEXICO 15 / 10 (4) MODDOVA 5 MOROCCO 10 THE NETHERLANDS 10 NEW ZEALAND 10 NORWAY 10 PAKISTAN 10	KAZAKHSTAN	10
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	KOREA, REPUBLIC OF	10
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	KUWAIT	0
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	KYRGYZSTAN (2)	0
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	LATVIA	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	LITHUANIA	10
MALAYSIA 10 MALTA 0 MEXICO 15 / 10 (4) MOLDOVA 5 MOROCCO 10 THE NETHERLANDS 10 NEW ZEALAND 10 NORWAY 10 PAKISTAN 10	LUXEMBOURG	10
MALTA 0 MEXICO 15 / 10 (4) MOLDOVA 5 MOROCCO 10 THE NETHERLANDS 10 NEW ZEALAND 10 NORWAY 10 PAKISTAN 10	MACEDONIA	5
MEXICO 15 / 10 (4) MOLDOVA 5 MOROCCO 10 THE NETHERLANDS 10 NEW ZEALAND 10 NORWAY 10 PAKISTAN 10	MALAYSIA	10
MOLDOVA 5 MOROCCO 10 THE NETHERLANDS 10 NEW ZEALAND 10 NORWAY 10 PAKISTAN 10	MALTA	0
MOROCCO 10 THE NETHERLANDS 10 NEW ZEALAND 10 NORWAY 10 PAKISTAN 10	MEXICO	15 / 10 (4)
THE NETHERLANDS 10 NEW ZEALAND 10 NORWAY 10 PAKISTAN 10	MOLDOVA	5
NEW ZEALAND 10 NORWAY 10 PAKISTAN 10	MOROCCO	10
NORWAY 10 PAKISTAN 10	THE NETHERLANDS	10
PAKISTAN 10	NEW ZEALAND	10
	NORWAY	10
PANAMA 5	PAKISTAN	10
	PANAMA	5
THE PHILIPPINES 15	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.