Double Taxation Treaties*[1]

	Country	Official Gazette Publication	Effective Date	Withholding Tax rates: Dividends*[2]
1	Albania	MP-no. 7/09	1.1.2010	5/10
2	Armenia	MP-no. 3/11	1.1.2014	5/10
3	Austria	MP-no. 6/12	1.1.2013	5/15
4	Azerbaijan	MP-no. 8/12	1.1.2013	8
5	Belgium	MP-no. 5/99	1.1.2003	5/15
6	Belarus (temporarily suspended from 1 June 2024 to 31 Dec 2026)	MP-no. 3/11	1.1.2012	5
7	Bulgaria	MP-no. 12/04	1.1.2005	5/10
8	Bosnia and Herzegovina	MP-no. 19/06	1.2.2007 / 1.1.2007	5/10
9	Cyprus	MP-no. 3/11	1.1.2012	5
10	Czech Republic	MP-no. 2/98	1.1.1999	5/15
11	Montenegro	MP-no. 30/03	1.1.2004	5/10
12	Denmark	MP-no. 6/02	1.1.2003	5/15
13	Estonia	MP-no. 11/06	1.1.2007	5/15
14	Finland	MP-no. 12/04	1.1.2005	5/15
15	France	MP-no. 4/05	1.1.2008	0/15
16	Greece	MP-no. 6/02	1.1.2004	10
17	Georgia	MP-no. 12/13	1.1.2014	5
18	Croatia	MP-no. 16/05	1.12.2005 / 1.1.2006	5
19	India	MP-no. 13/04	1.1.2006	5/15
20	Iran	MP-no. 4/14	1.1.2015	7
21	Ireland	MP-no. 25/02	1.1.2003	5/15
22	Iceland	MP-no. 8/12	1.1.2013	5/15
23	Italy	MP-no. 8/02	1.1.2011	5/15
24	Israel	MP-no. 15/07	1.1.2008	5/10/15
25	Japan	MP-no. 5/17	1.1.2018	5
26	Canada	MP-no. 6/01	1.1.2003	5/15
27	Qatar	MP-no. 16/10	1.1.2011	0/5
28	Kazakhstan	MP-no. 11/16	1.1.2017	5/15
29	China	MP-no. 13/95	1.1.1996	5
30	Korea	MP-no. 16/05	1.1.2007	5/15
31	Kosovo	MP-no. 16/13	1.1.2015	5/10
32	Kuwait	MP-no. 16/10	1.1.2014	0/5

33	Latvia	MP-no. 25/02	1.1.2003	5/15
34	Lithuania	MP-no. 27/01	1.1.2003	5/15
35	Luxembourg	MP-no. 6/02	1.1.2003	5/15
36	Hungary	MP-no. 16/05	1.1.2006	5/15
37	North Macedonia	MP-no. 6/99	1.1.2000	5/15
38	Malta	MP-no. 9/03	1.1.2004	5/15
39	Morocco	MP-no. 18/16	1.1.2023	7/10
40	Moldova	MP-no. 19/06	1.1.2007	5/10
41	Germany	MP-no. 22/06	1.1.2007	5/15
42	Netherlands	MP-no. 4/05	1.1.2006	5/15
43	Norway	MP-no. 7/09	1.1.2010	0/15
44	Poland	MP-no. 23/97	1.1.1999	5/15
45	Portugal	MP-no. 19/03	1.1.2005	5/15
46	Romania	MP-no. 25/02	1.1.2004	5
47	Russian Federation (temporarily suspended from 8 Aug 2023)	MP-no. 11/96	1.1.1998	10
48	Singapore	MP-no. 16/10	1.1.2011	5
49	Slovakia	MP-no. 12/04	1.1.2005	5/15
50	Serbia	MP-no. 30/03	1.1.2004	5/10
51	Spain	MP-no. 6/02	1.1.2003	5/15
52	Sweden	MP-no. 13/21	1.1.2022	5/15
53	Switzerland	MP-no. 5/13 & MP-no. 9/23	1.1.2014 & 1.1.2025	0/15
54	Thailand	MP-no. 12/04	1.1.2005	10
55	Turkey	MP-no. 8/02	1.1.2004	10
56	Ukraine	MP-no. 12/04	1.1.2008	5/15
57	Uzbekistan	MP-no. 12/13	1.1.2014	8
58	United Arab Emirates	MP-no. 6/14	1.1.2015	5
59	United Kingdom & Northern Ireland	MP-no. 12/08	1.1.2009	0/15
60	USA	MP-no. 10/01	1.9.2001 or 1.1.2002	5/15

Notes:
1 The information provided is for informative purposes only and does not constitute tax or legal advice. For any specific questions or guidance regarding tax legislation, please consult a qualified tax adviser. NLB assumes no responsibility for the interpretation of information provided.

2 The lower rate generally applies to the taxation of dividends paid by a company (resident of a contracting state) to a beneficial owner that is a company (resident of the other contracting state) and directly owns at least 25 percent of the capital of the company paying the dividends. The higher rate applies to the taxation of dividends in other cases.