

**Doubled Tax Treaties**

No.	Country	Treaty applicable since	Interest (%)	Dividends (%)	Royalties (%)	Commissions (%)	Enforcement date	Official Gazette	No. and date of the law
No treaty rates			10	10	15	15			<b>Apply GO 83/1998</b>
			15	15	15	15			<b>Fiscal Code starting 01-01-04</b>
1	<a href="#">Albania</a>	01.ian.96	10	10 <sup>1</sup> -15 <sup>2</sup>	15	15	20.oct.95	302/1994	86 / 18.10.'94
2	<a href="#">Algeria</a>	01.ian.97	15	15	15	☒	11.iul.96	69/1995	25 / 12.04.'95
3	<a href="#">Armenia</a>	01.ian.98	10	5 <sup>1</sup> -10 <sup>2</sup>	10	15	24.aug.97	156/1997	121 / 9.07.'97
4	<a href="#">Australia</a>	01.ian.02	10	5-15	10	☒	20.mar.01	150/2001	85/20.3.2001
5	<a href="#">Austria</a>	01.ian.78	10	15	10	☒	10.ian.79	64/1978	254 / 10.07.'78
6	<a href="#">Bangladesh</a>	01.ian.89	10	10 <sup>1</sup> ❖-15 <sup>2</sup>	10	☒	21.aug.88	37/1987	221 / 04.09.'87
7	<a href="#">Belarus</a>	01.ian.99	10	10	15	☒	15.iul.98	200/1998	102/26.05.'98
8	<a href="#">Belgium</a>	01.ian.78	15	10	10	5	03.oct.78	34-35/1977	82 / 15.04.'77
	<a href="#">Belgium (new)</a>	01.ian.99	10	5 <sup>1</sup> -15 <sup>2</sup>	5	5	17.oct.98	262/1996	126 / 16.10.'96
9	<a href="#">Bulgaria</a>	01.ian.96	15	10 <sup>1</sup> -15 <sup>2</sup>	15	☒	12.oct.95	.07/1995	5 / 10.01.'95
10	<a href="#">Canada</a>	01.ian.78	15	15	15 <sup>1</sup> -10 <sup>2</sup>	☒	29.dec.80	97/1979	418 / 05.12.'79
11	<a href="#">China</a>	01.ian.93	10	10	7	5	05.mar.92	.10/1992	5 / 24.01.'92
12	<a href="#">Costa Rica</a>	01.ian.92	10	5 <sup>1</sup> -15 <sup>2</sup>	10	5	05.feb.92	19 / 1992	9 / 05.02.1992
13	<a href="#">Croatia</a>	01.ian.97	10	5	10	☒	28.nov.96	271/1996	127 / 16.10.'96
14	<a href="#">Cyprus</a>	01.ian.83	10	10	5 <sup>1</sup>	5	08.nov.82	66/1982	261 / 09.07.82
15	<a href="#">Czech Republic</a>	01.ian.95	7	10	10	☒	10.aug.94	157/1994	37 / 23.06.'94
16	<a href="#">Denmark</a>	01.ian.74	10	10 <sup>1</sup> -15 <sup>2</sup>	10	4	28.dec.77	118/1997	389/27.10.'77
17	<a href="#">Ecuador</a>	01.ian.97	10	15	10	10	22.ian.96	294/1992	111/9.11.1992
18	<a href="#">Egypt</a>	01.ian.82	15	10	15	15	05.ian.81	84/1980	316/14.10.1980
19	<a href="#">Estonia</a>	01.ian.05	10	10	10	2	01.nov.04	1126/2004	449/2004
20	<a href="#">Ethiopia</a>	01.dec.04	15	10	15	☒	01.nov.04	1057/2004	448/2004
21	<a href="#">Finland</a>	01.ian.79	10	10	10	3	27.dec.78	16/1978	61/02.03.1978
	<a href="#">Finland (new)</a>	01.ian.01	5	5	5	☒	04.feb.00	642/1999	201/24.12.99
22	<a href="#">France</a>	01.ian.75	10	10	10	☒	27.sep.75	171/1974	240/23.12.'74
23	<a href="#">Georgia</a>	01.ian.00	10	8	5	5	15.mai.99	132/1999	45/26.03.99
24	<a href="#">Germany</a>	01.ian.72	10	10 <sup>1</sup> -15 <sup>2</sup>	10	☒	01.nov.75	197/1973	625/21.11.73
	<a href="#">Germany (new)</a>	01.ian.04	3-0 <sup>3</sup>	5 <sup>1</sup> -15 <sup>2</sup>	3	☒	11.feb.04	123/2004	OMF228/11.02.04
25	<a href="#">Greece</a>	01.ian.96	10	45-25 <sup>1</sup> ❖ <sup>2</sup> Ⓢ	7 <sup>1</sup> -5 <sup>2</sup>	5	07.apr.95	46/1992	25/12.03.'92
26	<a href="#">Hungary</a>	01.ian.96	15	5 <sup>1</sup> ❖-15 <sup>2</sup>	10	5	14.dec.95	306/ 1994	91/ 26.10.94
27	<a href="#">India</a>	01.ian.88	15	15 <sup>1</sup> -20 <sup>2</sup>	22,5	5	14.nov.87	37/1987	221/04.09.'87
28	<a href="#">Indonesia</a>	01.ian.00	12,5	12,5 <sup>1</sup> -15 <sup>2</sup>	12,5 <sup>1</sup> -15 <sup>2</sup>	10	13.ian.99	104/1998	50/02.03.'98
29	<a href="#">Ireland</a>	01.ian.01	3	3	3	☒	04.dec.00	626/2000	208/4.12.00
30	<a href="#">Israel</a>	01.ian.99	5 <sup>1</sup> -10 <sup>2</sup>	15	10	☒	21.iun.98	86/1998	39/14.02.98
31	<a href="#">Italy</a>	01.ian.79	10	10	10	5	06.feb.79	34-35/1977	82/15.04.'77
32	<a href="#">Japan</a>	01.ian.78	10	10	15 <sup>1</sup> -10 <sup>2</sup>	☒	09.apr.78	69/ 1976	213/ 05.07.76
33	<a href="#">Jordan</a>	01.ian.85	12,5	15	15	15	02.aug.84	51/1984	215/26.06.1984
34	<a href="#">Kazahstan</a>	01.ian.01	10	10	10	10	21.apr.00	109/2000	11/16.03.2000
35	<a href="#">Kuwait</a>	01.ian.92	1	1	20	☒	05.oct.94	57/ 1993	5/ 08.03.93
36	<a href="#">Latvia</a>	01.ian.03	10	10	10	2	06.nov.02	841/2002	606/2002
37	<a href="#">Lebanon</a>	01.ian.98	5	5	5	☒	06.apr.97	62/ 1996	10/ 21.03.96

38	<a href="#">Lithuania</a>	01.ian.03	10	10	10	2	15.mai.02	393/2002	278/2002
39	<a href="#">Luxembourg</a>	01.ian.96	10	5①-15②	10	5	08.dec.95	299/ 1994	85/ 18.10.94
40	<a href="#">Malaysia</a>	01.ian.85	15	10	12	Internal legislation	07.apr.84	106/ 83	482/ 26.12.83
41	<a href="#">Malta</a>	01.ian.97	5	5-30④	5	10	16.aug.96	144/ 96	61/ 3.07.96
42	<a href="#">Marocco</a>	01.ian.87	10	15	10	☒	30.aug.87	99/ 1982	404/ 01.11.82
43	<a href="#">Mexic</a>	01.ian.02	15	10	15	☒	28.iun.01	372/2001	331/2001
44	<a href="#">Moldova</a>	01.ian.97	10	10	10①-15②	☒	10.apr.96	127/ 1995	60/ 17.06.95
45	<a href="#">Namibia</a>	01.ian.00	15	15	15	☒	05.aug.99	188/1999	61/15.04.99
46	<a href="#">Netherlands</a>	01.ian.80	10	10①-15②	10	5	05.dec.80	84/ 1980	316/ 14.10.80
	<a href="#">Netherlands (new)</a>	01.ian.00	3-0③	0①-10⑤ 15②	0③-3	☒	29.iul.99	251/ 1999	85/ 25.05.99
47	<a href="#">Nigeria</a>	01.ian.94	12,5	12,5	12,5	☒	18.apr.93	58/ 1993	10/ 08.03.93
48	<a href="#">North Koreaa</a>	01.ian.01	10	10	10	☒	03.iul.00	301/2000	104/19.06.00
49	<a href="#">Norway</a>	01.ian.82	10	10	10	4	27.sep.81	19/ 1981	67/ 25.03.81
50	<a href="#">Pakistan</a>	01.ian.80	10	5①❖-10②	12,5	10	20.mar.80	97/ 1979	418/ 05.12.79
	<a href="#">Pakistan (new)</a>	01.ian.01	10	10	12,5	10	28.nov.00	632/2000	212/6.12.00
51	<a href="#">Philippines</a>	01.ian.98	10②-15④	10①-15②	10④-15② 25	☒	27.nov.97	64/1995	23/04.04.'95
52	<a href="#">Poland</a>	01.ian.96	10	5①-15②	10	10①	15.sep.95	7/ 1995	6/ 10.01.95
53	<a href="#">Portugal</a>	01.ian.00	10	10⑥-15②	10	☒	14.iul.99	194/1999	63/15.04.99
54	<a href="#">Russian Federation</a>	01.ian.96	15	15	10	☒	11.aug.95	158/1994	38/16.06.'94
55	<a href="#">Singapore</a>	01.ian.03	5	5	5	☒	09.iul.02	580/2002	475/2002
56	<a href="#">Slovakia</a>	01.ian.96	10	10	10①-15②	☒	29.dec.95	315/ 1994	96/ 10.11.94
57	<a href="#">Slovenia</a>	01.ian.04	5	5	5	☒	24.ian.03	105/2003	55/2003
58	<a href="#">South Africa</a>	01.ian.96	15	15	15	☒	29.oct.95	199/1994	59 / 13.07.94
59	<a href="#">South Korea</a>	01.ian.95	10	7①-10②	7①-10②	10	06.oct.94	96 / 1994	18 / 08.04.'94
60	<a href="#">Spain</a>	01.ian.80	10	10①-15②	10	5	26.iun.80	97/ 1979	418/ 5.12.79
61	<a href="#">Sri Lanka</a>	01.ian.86	10	12,5	10	10	28.feb.86	27/ 1985	149/ 22.05.85
62	<a href="#">Sudan</a>	01.ian.82	10	15	10	15	25.apr.79	19/ 1981	67/ 25.03.81
63	<a href="#">Sweden</a>	01.ian.78	10	10	10	10	08.dec.78	104/ 1978	432/ 31.10.78
64	<a href="#">Switzerland</a>	01.ian.94	10	10	0③-10	☒	27.dec.94	200/1994	60/13.07.1994
65	<a href="#">Syria</a>	01.ian.92	7,5	Internal legislation	15①-10②	15	07.nov.91	9/ 1988	40/ 11.02.88
66	<a href="#">Thailand</a>	01.ian.98	10-20-25	15①-20②	15	10	03.apr.97	18/ 1997	3/ 03.02.97
67	<a href="#">Tunisia</a>	01.ian.90	10	12	12	4	19.ian.89	60/ 1987	326/ 23.12.87
68	<a href="#">Turkey</a>	01.ian.89	10	15	10	6	15.sep.88	61/ 1986	331/ 14.10.86
69	<a href="#">U. Arab. Em.</a>	01.ian.97	3	3	3	3	23.ian.96	262/1993	74/3.11.'93
70	<a href="#">UK</a>	01.apr.76	10	10①-15②	15①-10②	12,5	22.nov.76	13/1976	26 / 03.02.'76
71	<a href="#">Ukraine</a>	01.ian.98	10	10①-15②	10①-15②	☒	17.nov.97	272/ 1996	128/ 16.10.96
72	<a href="#">United States</a>	01.ian.74	10	10	15①-10②	☒	26.feb.76	168/ 1974	238/ 23.12.74
73	<a href="#">Uzbekistan</a>	01.ian.98	10	10	10	☒	17.oct.97	46/ 1997	26/ 12.03.97
74	<a href="#">Vietnam</a>	01.ian.97	10	15	15	☒	24.apr.96	56/ 1996	6/ 13.03.96
75	<a href="#">Yugoslavia</a>	01.ian.89	7,5	5③	10	10	21.oct.88	61/ 1986	331/ 14.10.86
	<a href="#">Yugoslavia (new)</a>	01.ian.98	10	10	10	10	01.ian.98	155/ 1997	122/ 9.07.97
76	<a href="#">Zambia</a>	01.ian.93	10	10	15	☒	29.oct.92	51/ 1984	215/ 26.06.84

**Interest**

- ① When the goods or merchandise are sold on credit and for loans received from banks.
- ② When the interests are paid
- ③ 0% as long as the Netherlands' / Germany's internal legislation does not stipulate withholding tax on interests paid to non residents (Romanians)
- ④ When the means of transportation are sold on credit and in other cases.

**Dividends**

- ❶ When the participation to the share capital of the company which pays the dividends is  $\geq 25\%$ .
  - ❖ (Exceptions: Bangladesh, Germany  $\geq 10\%$ , Pakistan  $\geq 20\%$ , Hungary  $\geq 40\%$ , Gre
- ❷ In all other cases
- ❸ See treaty
- ❹ First quota applicable for Romania, the second for Malta
- ❺ When the participation to the share capital of the company which pays the dividends is  $\geq 10\%$ .
- ❻ For Portugal the lower rate applies where the shareholdings for prior 2 years is at 25%.

**Royalties**

- ① For industrial royalties
- ② For cultural royalties
- ③ As long as the internal legislation does not stipulate withholding tax on royalties paid to non residents
- ④ When paid by a company registered with Romanian Agency for Foreign Investments and perform activities in the industry field

**Commissions**

- ☒ Will apply the convention article "Other incomes" or the internal legislation
- ❶ 0% as long as the Polish internal legislation does not stipulate withholding tax on commissions