



Digest of Double Taxation Treaties

Amended and updated June 2004

Digest of current Double Taxation agreements

1. This digest is only a guide to possible entitlement to double taxation relief for certain types of UK income received by the residents of the specified territories. It does not explain the conditions for relief. You may therefore need to refer to the text of the particular agreement for full details.

2. Throughout the table in the digest:

- effective dates for relief are shown for recent agreements
- Where a code (*for example* (ST)) is shown, use the **Key** on the next page
- Where a percentage rate (*for example* 15%) is shown it is a ceiling rate. The relief claimable is the excess of the basic rate of tax over the ceiling rate.

■ Dividends

Some double taxation treaties provide for payment of tax credits. Double taxation relief is calculated by adding together the dividend and the tax credit and retaining the amount specified in the table below (normally 15%). Any balance above this amount (and within the amount of tax credit available) may be payable. From 6 April 1999 the amount of tax credit attached to UK dividends is one ninth of the dividend. All double taxation agreements that provide for payment of tax credits on UK company dividends will continue to give the right to claim payment of tax credit. However, because of the reduction in the rate of tax credit the UK Inland Revenue will have nothing to pay you.

Some double taxation treaties make particular provision for payment of tax credits where a non-UK company controls at least 10% of the voting stock of the UK company paying the dividend. These shareholders are called "direct investors". Some amount of tax credit may be payable to direct investors.

3. The information in the digest reflects the position at the time of publication, and has been produced by

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4. Many of the agreements on the schedule have been amended by Protocols, which are published separately with a new SI number. Any Protocol should be read in conjunction with the original agreement.

Key

- (N & R) Relief is only available if the individual is
■ a national
and
■ a resident of the other territory.
- (N) Relief is available wherever a national of the territory is resident.
- NIRP National Insurance Retirement Pension.
- (No TC) **Dividends** article makes no provision for the payment of tax credit.
- (R) Relief is available to residents only.
- (TC 5% Dir) **UK Dividends:** Payment of UK tax credit to direct investor companies is half the tax credit less 5% of the aggregate of the dividend and half the tax credit.
- (TC 10% Dir) **UK Dividends:** Payment of UK tax credit to direct investor companies is half the tax credit less 10% of the aggregate of the dividend and half the tax credit. (From 6 April 1999, the reduction in the rate of UK tax credit means that the UK tax liability will in practice exceed the half tax credit. So, if a claim is made where a dividend has been paid on or after 6 April 1999, the UK Inland Revenue will have nothing left to pay the direct investor.)
- (UK N excl) Relief is only available if the pensioner is
■ a national of the other territory
and
■ not a UK national.
- (ST) Subject to tax condition.
- (ST-3 mths) Subject to tax is imposed only if the (quoted) securities that give rise to the interest are sold within 3 months of acquisition.
- (Tr Ad excl) **Other income** article excludes
■ income from trusts
and
■ income paid during the administration period of a UK estate.
- (Tr excl) **Other income** article excludes income from trusts.
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COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
ANTIGUA Note 1 Note 2 SRO1947 No2865 and Protocol	(No TC)	No relief	Full relief (ST)	No relief	Full (ST) <i>Note 3</i>	No	No <i>Note 4</i>	<ol style="list-style-type: none"> No relief for companies entitled to special tax benefits in Antigua. Relief may be restricted if whole amount of income is not remitted to Antigua. Includes NIRP if subject to tax. Commonwealth citizens are entitled to allowances wherever resident.
ARGENTINA Note 1 Note 2 SI1997 No1777	(No TC)	12% (ST-3 mths) <i>Note 3</i>	<i>Note 4</i>	Full relief	Full relief <i>Note 5</i>	Yes <i>Note 6</i>	Yes (N & R)	<ol style="list-style-type: none"> Effective in the UK from 6 April 1998. Relief may be restricted if whole amount of income is not remitted to Argentina. Full relief in some circumstances. Rates of 3% on news, 5% on copyright royalties other than films and tv, 10% patents and 15% for other royalties apply. No relief for NIRP. Applies only to income from third countries.
ARMENIA Note 1	See USSR							<ol style="list-style-type: none"> No relief for income arising after 5 April 2002.
AUSTRALIA Note 1 Note 2 SI1968 No305 and Protocol See also entry below	15% <i>Note 3</i>	10% (ST-3 mths)	10%	Full relief	Full relief <i>Note 4</i>	No	No <i>Note 5</i>	<ol style="list-style-type: none"> Treaty replaced from 1 July 2004 - see entry below. Relief may be restricted if whole amount of income is not remitted to Australia. Relief available to individuals only - none for companies, executors or trustees. Includes NIRP. Commonwealth citizens are entitled to allowances wherever resident.
AUSTRALIA Note 1 Note 2 SI2003 No3199 See also entry above	(No TC)	10% <i>Note 3</i>	5%	Full relief	Full relief <i>Note 4</i>	Yes <i>Note 5</i>	Yes (N & R) <i>Note 6</i>	<ol style="list-style-type: none"> New treaty effective in the UK from 1 July 2004. Relief may be restricted if whole amount of income is not remitted to Australia. Full relief in certain circumstances. Includes NIRP Applies only to income from third countries Commonwealth citizens are entitled to allowances wherever resident.
AUSTRIA SI1970 No1947 and Protocols	15%	Full relief (ST-3 mths)	Full relief <i>Note 1</i>	Full relief (UK N excl)	Full relief <i>Note 2</i>	Yes <i>Note 3</i>	Yes (R) <i>Note 4</i>	<ol style="list-style-type: none"> 10% if royalties paid to a company controlling more than 50% of payer. NIRPs relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article. EEA nationals entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
AZERBAIJAN Note 1 SI1995 No762	(No TC)	10% (ST) <i>Note 2</i>	5% <i>Note 3</i>	Full relief (N & R)	Full relief (ST) <i>Note 4</i>	Yes (TrAd excl)	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Azerbaijan. Full relief in certain circumstances. 10% patent royalties. NIRPs relievabale under the Other Income article.
BANGLADESH Note 1 SI1980 No708	(No TC)	10% (ST) <i>Note 2</i>	10%	Full relief (UK N excl)	Full relief <i>Note 3</i>	No	Yes (N & R) <i>Note 4</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Bangladesh. 7½% (ST) or full relief in certain circumstances. No relief for NIRP. Commonwealth citizens are entitled to allowances wherever resident.
BARBADOS Note 1 Note 2 SI1970 No952 and Protocol	15% (ST)	15% (ST)	Full relief (ST) <i>Note 3</i>	No relief	Full relief (ST) <i>Note 4</i>	Yes (ST) <i>Note 5</i>	Yes (R) <i>Note 6</i>	<ol style="list-style-type: none"> No relief for companies entitled to special tax benefits in Barbados. Relief may be restricted if whole amount of income is not remitted to Barbados. See treaty for cinema and TV royalties. Includes NIRP if "subject to tax". Relief for Incapacity Benefit available under the Other Income article if "subject to tax". Commonwealth citizens are entitled to allowances wherever resident.
BELARUS SI1986 No224	(No TC)	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 1</i>	Yes	Yes (N & R)	<ol style="list-style-type: none"> NIRPs relievabale under the Other Income article.
BELGIUM SI1987 No2053	20% <i>Note 1</i>	15%	Full relief	Full relief (UK N excl)	Full relief <i>Note 2</i>	Yes (Tr excl) <i>Note 3</i>	Yes (R) <i>Note 4</i>	<ol style="list-style-type: none"> Direct investors see "key" (TC 5% Dir). NIRPs and annuities relievabale under the Other Income article. Relief for Incapacity Benefit available under the Other Income article. EEA nationals entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).
BELIZE Note 1 SRO1947 No2866 and Protocols	15 % (ST)	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Belize. Includes NIRP if subject to tax. Commonwealth citizens are entitled to allowances wherever resident.
BOLIVIA SI1995 No2707	(No TC)	15% (ST-3 mths) <i>Note 1</i>	15%	Full relief (N & R)	Full relief <i>Note 2</i>	Yes (TrAd excl)	Yes (N & R)	<ol style="list-style-type: none"> Full relief in certain circumstances. NIRPs relievabale under the Other Income article.
BOSNIA-HERZEGOVINA SI1981 No1815	15%	10%	10%	Full relief (N & R)	Full relief <i>Note 1</i>	Yes <i>Note 2</i>	Yes (N & R)	<ol style="list-style-type: none"> NIRPs relievabale under the Other Income article. Relief for Incapacity Benefit available under the Other Income article.

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
BOTSWANA Note 1 SI1978 No183	15%	15% (ST-3 mths) <i>Note 2</i>	15%	Full relief (UK N excl)	Full relief <i>Note 3</i>	No	Yes (N) <i>Note 4</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Botswana. Full relief in certain circumstances. No relief for NIRP. Commonwealth citizens are entitled to allowances wherever resident.
BRUNEI Note 1 SI1950 No1977 and Protocols	15% (ST)	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Brunei. Relief includes NIRP if subject to tax in Brunei on income. Commonwealth citizens are entitled to allowances wherever resident.
BULGARIA SI1987 No2054	(No TC)	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 1</i>	Yes (TrAd excl)	Yes (N)	<ol style="list-style-type: none"> NIRPs and annuities relievable under the Other Income article.
BURMA	See Myanmar							
CANADA Note 1 SI1980 No709 and Protocols	15% <i>Note 2</i>	10% (ST-3 mths) <i>Note 3</i>	10% <i>Note 4</i>	Full relief	Full relief <i>Note 5</i> <i>Note 6</i> <i>Note 7</i>	No	Yes (N & R) <i>Note 8</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Canada. Direct investor see "key" (TC 10% Dir). Full relief on interest connected with Export Development Canada. Full relief for copyright royalties. No relief for film or TV royalties. Includes NIRP. Full relief pensions & alimony. 10% annuities not purchased as part of a pension plan. Incapacity Benefit relievable under Pensions article. Commonwealth citizens are entitled to allowances wherever resident.
CHINA People's Republic of Note 1 SI1984 No1826 and Protocol	(No TC)	10% <i>Note 2</i>	10% <i>Note 3</i>	Full relief (N & R)	Full relief - pensions <i>Note 4</i>	No	Yes (N & R)	<ol style="list-style-type: none"> DTC does not include residents of Hong Kong. Full relief in certain circumstances. Special rules apply for industrial, commercial or scientific equipment. No relief - purchased annuities or NIRP.
COTE d'Ivoire (Ivory Coast) SI1987 No169	(No TC)	15% <i>Note 1</i>	10%	Full relief <i>Note 2</i>	Full relief <i>Note 3</i>	Yes	Yes (N & R)	<ol style="list-style-type: none"> Full relief in certain circumstances – refer to the treaty. Relief available if the pensioner is resident in Côte d'Ivoire and not a UK national. The pensioner does not have to be a national of Côte d'Ivoire. NIRPs relievable under the Other Income article.

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CROATIA SI1981 No1815	15%	10%	10%	Full relief (N & R)	Full relief <i>Note 1</i>	Yes <i>Note 2</i>	Yes (N & R)	3. NIRPs relievable under the Other Income article. 4. Relief for Incapacity Benefit available under the Other Income article.
CYPRUS Note 1 Note 2 SI1975 No425 and Protocol	15%	10%	Full relief <i>Note 3</i>	Full relief (ST)	Full relief (ST) <i>Note 4</i>	Yes (Tr excl) <i>Note 5</i>	Yes (N & R) <i>Note 6</i>	1. Relief may be restricted if the claimant is entitled to special tax benefits under specific sections of the Cyprus tax laws. 2. Relief may be restricted if whole amount of income is not remitted to Cyprus. 3. 5% for cinematograph royalties. 4. Includes NIRP if subject to tax. 5. Relief for Incapacity Benefit available under the Other Income article. 6. Commonwealth citizens are entitled to allowances wherever resident. From 1 May 2004 Cyprus is also a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
CZECH REPUBLIC SI1991 No2876	(No TC)	Full relief	Full relief <i>Note 1</i>	Full relief (N & R)	Full relief <i>Note 2</i>	Yes (TrAd excl)	Yes (N & R) <i>Note 3</i>	1. 10% for industrial royalties. 2. NIRPs relievable under the Other Income article. 3. From 1 May 2004 Czech Republic is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
DENMARK Note 1 SI1980 No1960 and Protocols	(No TC)	Full relief	Full relief	Full relief (N & R)	No relief <i>Note 2</i> <i>Note 3</i>	Yes (TrAd excl)	Yes (N & R) <i>Note 4</i>	1. Treatment after 6.4.1998. 2. No relief on NIRPs or Incapacity Benefit. 3. No relief if person was resident in one State and moves to the other State. 4. EEA nationals are entitled to personal allowances wherever resident.
EGYPT Note 1 SI1980 No1091	(No TC)	15% <i>Note 2</i>	15%	Full relief (UK N excl)	Full relief <i>Note 3</i>	Yes	Yes (N & R)	1. Relief may be restricted if whole amount of income not remitted to Egypt. 2. Full relief in certain circumstances. 3. NIRPs relievable under Miscellaneous Rules article.
ESTONIA Note 1 SI1994 No3207	(No TC)	10% <i>Note 2</i>	10% <i>Note 3</i>	Full relief (N & R)	Full relief <i>Note 4</i>	Yes (TrAd Excl)	Yes (N & R) <i>Note 5</i>	1. Relief may be restricted if whole amount of income is not remitted to Estonia. 2. Full relief in certain circumstances. 3. 5% for industrial, commercial or scientific equipment. 4. NIRPs relievable under the Other Income article. 5. From 1 May 2004 Estonia is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.

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FALKLAND ISLANDS Note 1 Note 2 SI1997 No2985	(No TC)	Full relief	Full relief	No relief	Full relief (ST) <i>Note 3</i>	Yes (TrAd excl)	No <i>Note 4</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Falkland Islands. Treatment from 6 April 1997. NIRPs relievable under the Other Income Article. Commonwealth citizens are entitled to allowances wherever resident.
FIJI Note 1 SI1976 No1342	15%	10% (ST-3 mths)	15% <i>Note 2</i> <i>Note 3</i>	Full relief <i>Note 4</i>	Full relief <i>Note 5</i>	No	Yes (R) <i>Note 6</i>	<ol style="list-style-type: none"> Relief may be restricted if all of the income is not remitted to Fiji. No relief for cinema and TV royalties. Full relief for copyright royalties. Relief is available under general pensions article. No relief for NIRPs. Commonwealth citizens are entitled to allowances wherever resident.
FINLAND Note 1 SI1970 No153 and Protocols	(No TC)	Full relief (ST-3 mths)	Full relief	Full relief (N & R)	No relief <i>Note 2</i>	Yes (Tr Ad excl)	Yes (N & R) <i>Note 3</i>	<ol style="list-style-type: none"> Treatment from 6 April 1998. No relief for NIRPs or Incapacity Benefit. EEA nationals are entitled to personal allowances wherever resident.
FRANCE SI1968 No1869 and Protocols	15% (ST)	Full relief	Full relief	No relief	Full relief <i>Note 1</i>	Yes <i>Note 2</i>	Yes (R) <i>Note 3</i>	<ol style="list-style-type: none"> NIRPs relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article. EEA nationals entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties.
GAMBIA Note 1 SI1980 No1963	15% (ST)	15% (ST) <i>Note 2</i>	12½% (ST)	No relief	No relief <i>Note 3</i>	No	Yes (N & R) <i>Note 4</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Gambia. Full relief in certain circumstances. No relief for pensions or annuities paid for past employment in UK. No relief for NIRPs. Commonwealth citizens are entitled to allowances wherever resident.
GEORGIA Note 1	See USSR							<ol style="list-style-type: none"> No relief for income arising after 5 April 2002.
GERMANY Note 1 SI1967 No25 and Protocol	(No TC)	Full relief (ST)	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	Yes (ST) <i>Note 3</i>	Yes (R) <i>Note 4</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Germany. Includes NIRP if subject to tax. Relief for Incapacity Benefit available under the Other Income article if subject to tax. EEA nationals entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties

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GHANA Note 1 SI1993 No1800	(No TC)	12½% (ST) <i>Note 2</i>	12½% (ST)	Full relief (N & R)	Full relief (ST) <i>Note 3</i>	Yes (ST) (Tr Ad excl)	No <i>Note 4</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income not remitted to Ghana. Full relief in certain circumstances. NIRPs relievable under the Other Income Article if subject to tax. Commonwealth citizens are entitled to allowances wherever resident.
GREECE Note 1 SI1954 No142	<i>Note 2</i>	Full relief (ST)	Full relief (ST)	Full relief (UK N excl)	Full relief (ST) <i>Note 3</i> <i>Note 4</i>	No	Yes (R) <i>Note 5</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Greece. Treaty does not include an article dealing with dividends. Includes NIRP if subject to tax. No relief for Incapacity Benefit. EEA nationals entitled to allowances wherever resident.
GRENADA Note 1 SI1949 No361 and Protocol	(No TC)	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Grenada. Includes NIRP if subject to tax. Commonwealth citizens are entitled to allowances wherever resident.
GUERNSEY SI1952 No1215 and Protocol	<i>Note 1</i>	<i>Note 1</i>	<i>Note 1</i>	No relief	<i>Note 1</i>	No	<i>Note 2</i>	<ol style="list-style-type: none"> Treaty does not include an Article dealing with dividends, interest, royalties or pensions. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.
GUYANA Note 1 SI1992 No3207	(No TC)	15% (ST-3 mths) <i>Note 2</i>	10% <i>Note 3</i>	Full relief (N & R)	Full relief <i>Note 4</i> <i>Note 5</i>	Yes (Tr Ad excl)	No <i>Note 6</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Guyana. Full relief in certain circumstances. No relief for cinema, TV and radio broadcasting royalties. NIRPs relievable under the Other Income article. Includes alimony if subject to tax. Commonwealth citizens are entitled to allowances wherever resident.
HUNGARY SI1978 No1056	(No TC)	Full relief	Full relief	Full relief (UK N excl)	Full relief <i>Note 1</i>	Yes	Yes (N & R) <i>Note 2</i>	<ol style="list-style-type: none"> NIRPs relievable under the Other Income article. From 1 May 2004 Hungary is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
ICELAND SI1991 No2879	15% <i>Note 1</i>	Full relief <i>Note 1</i>	Full relief <i>Note 1</i>	Full relief (N & R)	Full relief <i>Note 2</i> <i>Note 3</i>	Yes (Tr Ad excl)	Yes (N & R) <i>Note 4</i>	<ol style="list-style-type: none"> Companies claiming relief must be quoted on Iceland Stock Exchange. If not quoted, refer to treaty. Includes NIRP. Relief for Incapacity Benefit available under Pensions article. EEA nationals are entitled to personal allowances wherever resident.

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INDIA SI1993 No1801	15% <i>Note 1</i>	15% (ST-3 mths) <i>Note 2</i>	15% <i>Note 3</i> <i>Note 4</i>	No relief	Full relief <i>Note 5</i>	Yes (Tr Ad excl) <i>Note 6</i>	Yes (N & R) <i>Note 7</i>	<ol style="list-style-type: none"> 1. Relief available to individuals only. No relief for companies, executors or trustees. 2. 10% or full relief in certain circumstances. 3. Rate applies to royalties paid after 6 April 1999. 4. 10% for industrial, commercial or scientific equipment royalties. 5. Includes NIRP. 6. Applies only to income from third countries. 7. Commonwealth citizens are entitled to allowances wherever resident.
INDONESIA SI1994 No769	15%	10% <i>Note 1</i>	15% <i>Note 2</i>	Full relief (N & R)	No relief <i>Note 3</i>	No	Yes (N & R)	<ol style="list-style-type: none"> 1. Full relief in certain circumstances. 2. 10% for industrial, commercial or scientific equipment royalties. 3. No relief for pensions or annuities paid for past employment in UK. No relief for NIRP.
IRELAND Note 1 SI1976 No2151 and Protocols	(No TC) <i>Note 2</i>	Full relief	Full relief	Full relief <i>Note 3</i>	Full relief <i>Note 4</i>	Yes (Tr Ad excl) <i>Note 5</i>	Yes (R) <i>Note 6</i>	<ol style="list-style-type: none"> 1. Relief may be restricted if whole amount of income is not remitted to Ireland. 2. Applies to dividends paid after 6 April 1999. 3. After 6 April 1999 - the pensioner must be either a sole Irish national or a national of both the UK and Ireland. 4. NIRPs relievable under the Other Income article. 5. Relief for Incapacity Benefit available under the Other Income article. 6. EEA nationals entitled to allowances wherever resident.
ISLE OF MAN SI1955 No1205 and Protocols	<i>Note 1</i>	<i>Note 1</i>	<i>Note 1</i>	No relief	<i>Note 1</i>	No	<i>Note 2</i>	<ol style="list-style-type: none"> 1. Treaty does not include an Article dealing with dividends, interest, royalties or pensions. 2. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.
ISRAEL Note 1 Note 2 SI1963 No616 and Protocol	(No TC)	15% (ST)	Full relief (ST) <i>Note 3</i>	No relief	Full relief (ST) <i>Note 4</i>	Yes (ST) <i>Note 5</i>	Yes (N)	<ol style="list-style-type: none"> 1. Relief may be restricted if the claimant is entitled to special tax benefits under specific sections of the Israeli tax laws. 2. Relief may be restricted if whole amount of income is not remitted to Israel. 3. See treaty for cinema and TV royalties. 4. Includes NIRP if subject to tax 5. Relief for Incapacity Benefit available under the Other Income article if subject to tax.
ITALY SI1990 No2590	15% (ST) <i>Note 1</i>	10% (ST-3mths) <i>Note 2</i>	8%	Full relief (N & R)	Full relief <i>Note 3</i>	Yes (Tr Ad excl) <i>Note 4</i>	Yes (N & R) <i>Note 5</i>	<ol style="list-style-type: none"> 1. Direct investors see "key" (TC 5% Dir). 2. Full relief in certain circumstances. 3. NIRPs relievable under the Other Income Article. 4. Relief for Incapacity Benefit available under the Other Income article. 5. EEA nationals are entitled to personal allowances wherever resident.

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IVORY COAST	See Côte d'Ivoire							
JAMAICA Note 1 Note 2 SI1973 No1329	15%	12½% (ST-3 mths)	10%	No relief	Full relief (ST) Note 3	Yes (ST) Note 4	Yes (N) Note 5	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Jamaica. There is no relief for companies entitled to special tax benefits in Jamaica. Includes NIRP if subject to tax. Relief for Incapacity Benefit available under the Other Income article if subject to tax. Commonwealth citizens are entitled to allowances wherever resident.
JAPAN Note 1 SI1970 No1948 and Protocol	15%	10% (ST-3 mths)	10%	Full relief Note 2	Full relief Note 3	Yes (Tr excl) Note 4	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Japan. Pensioner must be a national of Japan or admitted to Japan for permanent residence. NIRPs relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article.
JERSEY SI1952 No1216 and Protocol	Note 1	Note 1	Note 1	No relief	Note 1	No	Note 2	<ol style="list-style-type: none"> Treaty does not include an Article dealing with dividends, interest, royalties or pensions. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.
JORDAN Note 1 SI 2001 No 3924	(No TC)	10% Note 2	10%	Full relief (N & R)	No relief Note 3	Yes Note 4	Yes (N & R)	<ol style="list-style-type: none"> Treaty effective in the UK from 6 April 2003. Full relief in some circumstances. No relief for NIRPs or Incapacity benefit. Applies only to income from third countries.
KAZAKHSTAN Note 1 Note 2 SI1994 No3211 and Protocol	(No TC)	10% (ST-3 mths) Note 3	10%	Full relief (N & R)	Full relief Note 4	Yes (TrAd excl)	Yes (N & R)	<ol style="list-style-type: none"> Relief may not be available to residents of Kazakhstan in receipt of special tax benefits. Relief may be restricted if whole amount of income is not remitted to Kazakhstan. Full relief in certain circumstances. NIRPs relievable under the Other Income article.
KENYA Note 1 SI1977 No1299	15% (ST)	15% (ST) Note 2	15% (ST)	No relief	No relief Note 3	Yes (ST)	Yes (R) Note 4	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Kenya. Full relief to the Government of Kenya (the subject to tax condition doesn't apply) Some relief may be available if pension (includes NIRP) is subject to tax in Kenya. Commonwealth citizens entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
KIRIBATI Note 1 SI1950 No750 and Protocols	15% (ST)	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Kiribati. Includes NIRP if subject to tax. Commonwealth citizens are entitled to allowances wherever resident.
KOREA Republic of Note 1 SI1996 No3168	(No TC)	10% (ST-3 mths) <i>Note 2</i> <i>Note 3</i>	10% <i>Note 2</i> <i>Note 4</i>	Full relief (N & R)	Full relief <i>Note 5</i>	Yes (TrAd excl) <i>Note 6</i>	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Korea. Applies to interest and royalties due after 6 April 1997. Full relief in certain circumstances. 2% for use of or right to use industrial, commercial or scientific equipment. NIRPs relievabale under the Other Income article. Relief for Incapacity Benefit available under the Other Income article.
KUWAIT Note 1 SI1999 No2036	(No TC)	Full relief	10%	Full relief (N & R)	Full relief (ST) <i>Note 2</i>	Yes (TrAd excl)	No	<ol style="list-style-type: none"> Took effect from 6 April 2001. NIRPs relievabale under the Other Income article.
KYRGYZSTAN Note 1	See USSR							<ol style="list-style-type: none"> No relief for income arising after 5 April 2002.
LATVIA Note 1 Note 2 Note 3 SI1996 No3167	(No TC)	10% <i>Note 4</i>	10% <i>Note 5</i>	Full relief (N & R)	Full relief <i>Note 6</i>	Yes (TrAd excl)	Yes (N & R) <i>Note 7</i>	<ol style="list-style-type: none"> Restricted relief for residents of Latvia entitled to special tax benefits. Relief may be restricted if whole amount of income is not remitted to Latvia. Effective from 6 April 1997. Full relief in certain circumstances. 5% for use of industrial, commercial or scientific equipment. NIRPs relievabale under the Other Income article. From 1 May 2004 Latvia is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
LESOTHO Note 1 Note 2 SI1997 No2986	(No TC)	10% (ST) <i>Note 3</i>	10% (ST)	Full relief (N & R)	Full relief <i>Note 4</i>	Yes (TrAd excl)	Yes (N & R) <i>Note 5</i>	<ol style="list-style-type: none"> Took effect from 6 April 1998. Relief may be restricted if whole amount of income is not remitted to Lesotho. Full relief in some circumstances. NIRPs relievabale under the Other Income article. Commonwealth citizens are entitled to allowances wherever resident.

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
LITHUANIA SI 2001 No 3925 and Protocol Note 1 Note 2	(No TC)	10% <i>Note 3</i>	10% <i>Note 4</i>	Full relief (N & R)	Full relief <i>Note 5</i>	Yes (TrAd Excl)	Yes (N & R) <i>Note 6</i>	<ol style="list-style-type: none"> 1. Took effect from 6 April 2002. 2. Relief may be restricted if whole amount of income is not remitted to Lithuania. 3. Full relief in certain circumstances. 4. 5% for industrial, commercial or scientific equipment. 5. NIRPs relievable under the Other Income article. 6. From 1 May 2004 Lithuania is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
LUXEMBOURG Note 1 SI1968 No1100 and Protocols	15% <i>Note 2</i>	Full relief	5%	No relief	Full relief <i>Note 3</i> <i>Note 4</i>	Yes (Tr excl) <i>Note 5</i>	Yes (R) <i>Note 6</i>	<ol style="list-style-type: none"> 1. Holding companies entitled to special tax benefits are denied treaty benefits. 2. Direct investors see "key" (TC 5% Dir). 3. No relief on NIRPs. 4. Annuities relievable under Other Income article. 5. Relief for Incapacity Benefit available under the Other Income article. 6. EEA nationals entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).
MACEDONIA SI1981 No1815	15%	10%	10%	Full relief (N & R)	Full relief <i>Note 1</i>	Yes <i>Note 2</i>	Yes (N & R)	<ol style="list-style-type: none"> 1. NIRPs relievable under the Other Income article. 2. Relief for Incapacity Benefit available under the Other Income article.
MALAWI Note 1 SI1956 No619 and Protocols	15% (ST)	Full relief (ST) <i>Note 2</i>	Full relief (ST) <i>Note 2</i> <i>Note 3</i>	No relief	Full relief (ST) <i>Note 4</i>	No	No <i>Note 5</i>	<ol style="list-style-type: none"> 1. Relief may be restricted if whole amount of income is not remitted to Malawi. 2. No relief if payments are from subsidiary to parent company. 3. No relief for cinematograph film royalties. 4. Includes NIRP if subject to tax. 5. Commonwealth citizens are entitled to allowances wherever resident.
MALAYSIA Note 1 Note 2 SI1997 No2987	(No TC)	10% (ST) <i>Note 3</i>	8% (ST)	Full relief (N & R)	Full relief <i>Note 4</i>	Yes <i>Note 5</i>	Yes (N & R) <i>Note 6</i>	<ol style="list-style-type: none"> 1. New Treaty takes effect 6 April 1999. No relief for persons entitled to special tax benefits. 2. Relief may be restricted if whole amount of income is not remitted to Malaysia. 3. Full relief in certain circumstances. 4. No relief on NIRPs. 5. Applies only to third country income. 6. Commonwealth citizens are entitled to allowances wherever resident.

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
MALTA Note 1 Note 2 SI1995 No763	15% <i>Note 3</i>	10% (ST) <i>Note 4</i>	10% (ST)	Full relief (N & R)	Full relief <i>Note 5</i>	Yes (ST) (Tr Ad excl) <i>Note 6</i>	Yes (N & R) <i>Note 7</i>	<ol style="list-style-type: none"> No relief for persons entitled to special tax benefits. Relief may be restricted if whole amount of income is not remitted to Malta. Dividend relief available to individuals only Full relief in some cases. NIRPs relievable under the Other Income article if subject to tax. Relief for Incapacity Benefit available under the Other Income article if subject to tax. Commonwealth citizens are entitled to allowances wherever resident. From 1 May 2004 Malta is also a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
MAURITIUS Note 1 SI1981 No1121 and Protocol	15%	No relief <i>Note 2</i>	15% (ST)	Full relief (UK N excl)	Full relief <i>Note 3</i>	Yes (ST) (Tr excl) <i>Note 4</i>	Yes (R) <i>Note 5</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Mauritius. Full relief in certain circumstances. NIRPs relievable under the Other Income article if subject to tax. Relief for Incapacity Benefit available under the Other Income article if subject to tax. Commonwealth citizens entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).
MEXICO Note 1 SI1994 No3212	(No TC)	15% (ST-3 mths) <i>Note 2</i>	10%	Full relief (N & R)	Full relief <i>Note 3</i>	Yes (Tr Ad excl) <i>Note 4</i>	No	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Mexico. 5%, 10% and full relief in certain circumstances. No relief for NIRPs. Applies only to income from third countries.
MOLDOVA Note 1	See USSR							<ol style="list-style-type: none"> No relief for income arising after 5 April 2002.
MONGOLIA Note 1 SI1996 No2598	(No TC)	10% (ST-3 mths) <i>Note 2</i>	5%	Full relief (N & R)	Full relief <i>Note 3</i>	Yes (Tr Ad excl)	No	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Mongolia. 7% and full relief in certain circumstances. No relief for NIRPs.
MONTENEGRO	See Yugoslavia (Federal Republic)							
MONTserrat Note 1 SRO1947 No2869 and Protocol	(No TC)	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Montserrat. Includes NIRP if subject to tax. Commonwealth citizens are entitled to allowances wherever resident.

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
MOROCCO SI1991 No2881	(No TC)	10% <i>Note 1</i>	10%	No relief	Full relief <i>Note 2</i>	Yes (ST)	Yes (N & R)	1. Full relief in certain circumstances 2. NIRPs relievable under the Other Income article if subject to tax.
MYANMAR (BURMA) SI1952 No751 and Protocol	(No TC)	No relief	Full relief (ST) <i>Note 1</i>	No relief	Full relief (ST) <i>Note 2</i>	No	Yes (R)	1. No relief for motion picture film royalties. 2. Includes NIRP if subject to tax.
NAMIBIA Note 1 SI1962 No2352, SI1962 No2788 and Protocols	(No TC)	No relief	Full relief (ST) <i>Note 2</i> <i>Note 3</i>	No relief	Full relief (ST) <i>Note 4</i>	Yes (ST)	Yes (R) <i>Note 5</i>	1. Relief may be restricted if whole amount of income is not remitted to Namibia. 2. 5% for patent royalties. 3. No relief for motion picture film royalties. 4. Includes NIRP if subject to tax. 5. Commonwealth citizens entitled to personal allowances wherever resident.
NETHERLANDS SI1980 No1961 and Protocols	15% <i>Note 1</i> <i>Note 2</i>	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 3</i> <i>Note 4</i>	Yes (Tr excl) <i>Note 5</i>	Yes (R) <i>Note 6</i>	1. Direct investors see "key" (TC 5% Dir). 2. Companies claiming relief must be quoted on Netherlands Stock Exchange. If not quoted, refer to treaty. 3. NIRPs relievable under the Other Income article. 4. No relief if payments are for past employment and are not "periodical". 5. Relief for Incapacity Benefit available under the Other Income article. 6. EEA nationals entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).
NEW ZEALAND SI1984 No365	15% <i>Note 1</i>	10% <i>Note 2</i>	10%	Full relief	Full relief <i>Note 3</i> <i>Note 4</i>	No	Yes (N & R) <i>Note 5</i>	1. Relief available to individuals only - none for companies, executors or trustees. 2. Full relief in certain circumstances. 3. Includes NIRP. 4. No relief for Incapacity Benefit. 5. Commonwealth citizens are entitled to allowances wherever resident.
NIGERIA SI1987 No2057	(No TC)	12½% (ST) <i>Note 1</i>	12½% (ST)	Full relief (N & R) <i>Note 2</i>	Full relief <i>Note 2</i> <i>Note 3</i>	No	Yes (N & R) <i>Note 4</i>	1. Full relief in certain circumstances. 2. Relief available only if the pension is paid for an employment which terminated before 6.4.79 or for an annuity under a contract concluded before 6.4.79. 3. No relief for NIRPs. 4. Commonwealth citizens are entitled to allowances wherever resident.

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
NORWAY Note 1 SI1985 No1998	15% <i>Note 2</i>	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 3</i> <i>Note 4</i>	Yes (Tr excl)	Yes (R) <i>Note 5</i>	<ol style="list-style-type: none"> Treaty ceased to have effect on and after 6 April 2001 - see entry below. Direct investors see "key" (TC 10% Dir). Includes NIRP. Incapacity Benefit relievable under pensions article. EEA nationals entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).
<u>See also entry below</u>								
NORWAY Note 1 SI2000 No3247	(No TC)	Full relief	Full relief	Full relief (N & R) <i>Note 2</i>	Full relief <i>Note 3</i> <i>Note 4</i>	Yes (Tr Ad excl)	Yes (N & R) <i>Note 5</i>	<ol style="list-style-type: none"> New treaty took effect in the UK from 6 April 2001. If pension is not taxed by paying State it may be taxed in the other Contracting State. Includes NIRP, alimony and maintenance payments. Incapacity Benefit relievable under pensions article. EEA nationals entitled to allowances wherever resident.
<u>See also entry above</u>								
OMAN Note 1 Note 2 SI1998 No2568	(No TC)	Full relief (ST)	Full relief (ST)	Full relief (N & R) (ST)	Full relief (ST) <i>Note 3</i>	Yes (Tr Ad excl)	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if claimant is entitled to special tax benefits in Oman. Took effect from 6 April 1996. NIRPs relievable under the Other Income article.
PAKISTAN SI1987 No2058	(No TC)	15% <i>Note 1</i>	12½%	Full relief (N & R)	Full relief <i>Note 2</i>	No	Yes (N & R) <i>Note 3</i>	<ol style="list-style-type: none"> Full relief in certain circumstances. There is no relief for NIRPs. Commonwealth citizens are entitled to allowances wherever resident.
PAPUA NEW GUINEA Note 1 SI1991 No2882	(No TC)	10% <i>Note 2</i>	10%	Full relief (ST)	Full relief (ST) <i>Note 3</i>	Yes (Tr Ad excl)	Yes (N & R) <i>Note 4</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Papua New Guinea. Full relief in certain circumstances. NIRPs relievable under the Other Income article. Commonwealth citizens are entitled to allowances wherever resident.
PHILIPPINES SI1978 No184	25%	15% <i>Note 1</i>	25% <i>Note 2</i>	No relief	Full relief <i>Note 3</i>	No	Yes (N & R)	<ol style="list-style-type: none"> 10% or full relief in certain circumstances. 15% for films, TV and radio broadcasting royalties. No relief for purchased annuities, Incapacity Benefit or NIRP.

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
POLAND SI1978 No282	15%	Full relief	10%	Full relief (N & R)	Full relief <i>Note 1</i>	Yes	Yes (N & R) <i>Note 2</i>	<ol style="list-style-type: none"> NIRPs relievable under the Other Income article. From 1 May 2004 Poland is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
PORTUGAL Note 1 SI1969 No599	(No TC)	10% (ST)	5% (ST)	No relief	Full relief <i>Note 2</i> <i>Note 3</i>	Yes (ST) <i>Note 4</i>	Yes (R) <i>Note 5</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Portugal. NIRPs relievable under the Other Income article if subject to tax. Relief for Incapacity Benefit available under the Other Income article if subject to tax. EEA nationals entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).
ROMANIA SI1977 No57	15%	10%	10% <i>Note 1</i>	Full relief (UK N excl)	Full relief <i>Note 2</i>	Yes	Yes (N & R)	<ol style="list-style-type: none"> 15% for patent royalties. NIRPs relievable under the Other Income article.
RUSSIAN FEDERATION Note 1 SI1994 No3213	(No TC)	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 2</i>	Yes (Tr Ad excl)	Yes (N & R)	<ol style="list-style-type: none"> Took effect from 6 April 1998. NIRPs and annuities relievable under the Other Income article.
ST KITTS & NEVIS Note 1 SRO1947 No2872	(No TC)	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to St Kitts & Nevis. Includes NIRP if subject to tax. Commonwealth citizens are entitled to allowances wherever resident.
SERBIA	See Yugoslavia (Federal Republic)							
SIERRA LEONE Note 1 SRO1947 No2873 and Protocol	(No TC)	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Sierra Leone. Includes NIRP if subject to tax. Commonwealth citizens are entitled to allowances wherever resident.

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SINGAPORE Note 1 Note 2 SI1997 No2988	(No TC)	10% <i>Note 3</i> <i>Note 4</i>	10% <i>Note 3</i>	Full relief (N & R)	Full relief (ST) <i>Note 5</i>	Yes <i>Note 6</i>	No <i>Note 7</i>	<ol style="list-style-type: none"> Took effect from 6 April 1998. Relief may be restricted if whole amount of income is not remitted to Singapore. Rate applies to income arising after 31 December 1999. 15% if income arises or accrues before that date. Full relief in some circumstances. Includes NIRP. Applies only to income arising in third countries. Commonwealth citizens are entitled to allowances wherever resident.
SLOVAK REPUBLIC (Slovakia) SI1991 No2876	(No TC)	Full relief	Full relief <i>Note 1</i>	Full relief (N & R)	Full relief <i>Note 2</i>	Yes (TrAd excl)	Yes (N & R) <i>Note 3</i>	<ol style="list-style-type: none"> 10% for industrial royalties. NIRPs relievable under the Other Income article. From 1 May 2004 Slovak Republic is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
SLOVENIA SI1981 No1815	15%	10%	10%	Full relief (N & R)	Full relief <i>Note 1</i>	Yes <i>Note 2</i>	Yes (N & R) <i>Note 3</i>	<ol style="list-style-type: none"> NIRPs relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article. From 1 May 2004 Slovenia is a member of the EEA. EEA nationals are entitled to UK allowances wherever they are resident.
SOLOMON ISLANDS Note 1 SI1950 No748 and Protocols	15% (ST)	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Solomon Islands. Includes NIRP. Commonwealth citizens are entitled to allowances wherever resident.
SOUTH AFRICA Note 1 Note 2 SI1969 No864	(No TC)	10% (ST)	Full relief (ST)	No relief	Full relief (ST) <i>Note 3</i>	Yes (ST)	Yes (R) <i>Note 4</i>	<ol style="list-style-type: none"> Treaty replaced from 5 April 2003 - see entry below. Relief may be restricted if whole amount of income is not remitted to South Africa. Includes NIRP Commonwealth citizens entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties.
See also entry below								
SOUTH AFRICA Note 1 Note 2 SI 2002 No 3138	(No TC)	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 3</i>	Yes <i>Note 4</i>	Yes (N & R) <i>Note 5</i>	<ol style="list-style-type: none"> New treaty effective in the UK from 6 April 2003 - see also entry above. Relief may be restricted if whole amount of income is not remitted to South Africa. No relief for NIRPs and Incapacity Benefit. Relief is available only for income arising in third countries. Commonwealth citizens are entitled to allowances wherever resident.
See also entry above								

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SPAIN SI1976 No1919	15%	12% (ST-3 mths)	10%	Full relief (N & R)	Full relief <i>Note 1</i>	Yes <i>Note 2</i>	Yes (N & R) <i>Note 3</i>	<ol style="list-style-type: none"> NIRPs relievable under the Other Income Article. Relief for Incapacity Benefit available under the Other Income article. EEA nationals are entitled to personal allowances wherever resident.
SRI LANKA SI1980 No713	(No TC)	10% <i>Note 1</i>	10% <i>Note 2</i>	Full relief (UK N excl)	Full relief (ST) <i>Note 3</i> <i>Note 4</i>	No	Yes (N & R) <i>Note 5</i>	<ol style="list-style-type: none"> Full relief in certain circumstances. Full relief for copyright royalties. There is relief for alimony under the pensions article. The subject to tax condition does not apply. Includes NIRP. Commonwealth citizens are entitled to allowances wherever resident.
SUDAN SI1977 No1719	15%	15% (ST)	10% (ST)	Full relief (UK N excl)	Full relief <i>Note 1</i> <i>Note 2</i>	Yes	Yes (N & R)	<ol style="list-style-type: none"> No relief for purchased annuities. NIRPs relievable under the Other Income article.
SWAZILAND Note 1 SI1969 No380	(No TC)	No relief	Full relief	Full relief <i>Note 2</i>	Full relief <i>Note 3</i>	Yes <i>Note 4</i>	Yes (R) <i>Note 5</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Swaziland. Relief is available under general pension article. Includes NIRP. Interest is excluded. Commonwealth citizens entitled to allowances wherever resident.
SWEDEN SI1984 No366	15% <i>Note 1</i>	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 2</i> <i>Note 3</i>	Yes (TR excl)	Yes (R) <i>Note 4</i>	<ol style="list-style-type: none"> Direct investors "see key" (TC 5% Dir). The pensioner must be a national of Sweden. Refer to treaty if pensioner is not a national of Sweden. NIRP and Incapacity Benefit relievable under Pensions article but only if person is a national of Sweden. EEA nationals entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).
SWITZERLAND SI1978 No1408 and Protocols	15% <i>Note 1</i>	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 2</i>	Yes (Tr excl) <i>Note 3</i>	Yes (N & R) <i>Note 4</i>	<ol style="list-style-type: none"> Direct investor rate is 5% half tax credit. NIRPs relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
TAIWAN Note 1 Note 2 SI2002 No 3137	(No TC)	10% Note 3	10%	Full relief (N & R)	Full relief (ST) Note 4	Yes Note 5	Yes (N & R)	<ol style="list-style-type: none"> Treaty is effective in the UK from 6 April 2003. Relief may be restricted if whole amount of income is not remitted to Taiwan. Full relief in some circumstances No relief for NIRPs or Incapacity Benefit Relief only available for income from third countries
TAJIKISTAN SI1986 No224	(No TC)	Full relief	Full relief	Full relief (N & R)	Full relief Note 1	Yes	Yes (N & R)	<ol style="list-style-type: none"> NIRPs relievable under the Other Income article.
THAILAND Note 1 SI1981 No1546	15% (ST)	25% (ST) Note 2	5% (ST) Note 3	Full relief (N & R)	No relief Note 4	No	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Thailand. 10% or full relief in certain circumstances. 15% (ST) for patent, certain film, radio and TV royalties. Treaty does not include an Article dealing with Non-Government pensions. Also, no relief for NIRPs.
TRINIDAD AND TOBAGO Note 1 SI1983 No1903	20%	10% Note 2	Full relief Note 3 Note 4	Full relief (N & R)	Full relief Note 5	Yes Note 6	Yes (N & R) Note 7	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Trinidad and Tobago. Full relief in certain circumstances. 10% for patent royalties. No relief for cinematograph films and films and tapes for radio or TV broadcasting. There is no relief for NIRPs. Income taxed in each State in accordance with domestic law. Commonwealth citizens are entitled to allowances wherever resident.
TUNISIA SI1984 No133	(No TC)	12% Note 1	15%	Full relief (ST)	Full relief (ST) Note 2	Yes	Yes (N & R)	<ol style="list-style-type: none"> 10% for payments to banks. Includes NIRP.
TURKEY Note 1 SI1988 No932	(No TC)	15% Note 2	10%	Full relief (N & R)	Full relief Note 3 Note 4	Yes (Tr excl)	Yes (N & R)	<ol style="list-style-type: none"> Does not include residents of Northern Cyprus. Full relief in certain circumstances. Includes NIRP. Relief for Incapacity benefit available under Pensions article.
TURKMENISTAN SI1986 No224	(No TC)	Full relief	Full relief	Full relief (N & R)	Full relief Note 1	Yes	Yes (N & R)	<ol style="list-style-type: none"> NIRPs relievable under the Other Income article.

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
TUVALU Note 1 SI1950 No750 and Protocols	15% (ST)	No relief	Full relief (ST)	No relief	Full relief (ST) <i>Note 2</i>	No	No <i>Note 3</i>	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Tuvalu. Includes NIRP. Commonwealth citizens are entitled to allowances wherever resident.
UGANDA SI1993 No1802	(No TC)	15% <i>Note 1</i>	15%	Full relief (N & R)	Full relief <i>Note 2</i>	Yes (Tr excl)	Yes (N & R) <i>Note 3</i>	<ol style="list-style-type: none"> Full relief in certain circumstances. NIRPs relievable under the Other Income article. Commonwealth citizens are entitled to allowances wherever resident.
UKRAINE Note 1 SI1993 No1803	(No TC)	Full relief (ST)	Full relief (ST)	Full Relief (N & R)	Full relief <i>Note 2</i>	Yes (Tr Ad excl)	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Ukraine. NIRPs relievable under the Other Income article.
USA Note 1 Note 2 SI1980 No568 and Protocols	15% <i>Note 3</i>	Full relief (ST-3 mths)	Full relief <i>Note 4</i>	Full relief (N & R)	Full relief <i>Note 5</i> <i>Note 6</i>	Yes (Tr excl)	No	<ol style="list-style-type: none"> This treaty ceases to have effect in the UK from 30 April 2003 - see also entry below. Relief may be restricted if whole amount of income is not remitted to USA. Direct investors see "key" (TC 5% Dir). No relief for royalties from natural resources, films and radio or TV tapes. Includes alimony. NIRPs and Incapacity Benefit relievable under the Other Income article.
<u>See also entry below</u>								
USA Note1 Note 2 SI2002 No2848 and Protocol	(no TC)	Full relief <i>Note 3</i>	Full relief	Full relief (N & R)	Full relief <i>Note 4</i>	Yes (Tr Ad excl)	No	<ol style="list-style-type: none"> New treaty is effective in the UK from 1 May 2003 - see also entry above. Treaty benefits are only available to "qualified persons" as defined at Article 23 of the convention. Relief may be restricted to 15% in certain circumstances. Includes NIRP and Incapacity Benefit
<u>See also entry above</u>								
USSR Note 1 SI1986 No224	(No TC)	Full relief	Full relief	Full relief (N & R)	Full relief <i>Note 2</i>	Yes	Yes (N & R)	<ol style="list-style-type: none"> For income arising before 6 April 2002, the UK will apply this treaty with all territories of the former USSR until such time as new agreements take effect with particular countries. (Refer to Statement of Practice 4/01 for more detail.) NIRPs relievable under the Other Income article.

COUNTRY	DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
UZBEKISTAN Note 1 SI1994 No770	(No TC)	5% (ST-3 mths Note 2	5%	Full relief (N & R)	Full relief Note 3	Yes (Tr Ad excl)	Yes (N & R)	<ol style="list-style-type: none"> 1. Relief may be restricted if whole amount of income is not remitted to Uzbekistan. 2. Full relief in certain circumstances. 3. NIRPs relievable under the Other Income article.
VENEZUELA SI1996 No2599	(No TC)	5% (ST) Note 1	7% (ST) Note 2	No relief Note 3	No relief Note 3 Note 4	Yes (Tr Ad excl) Note 5	Yes (N & R)	<ol style="list-style-type: none"> 1. Full relief in certain circumstances. 2. 5% restriction for patent royalties and information concerning industrial, scientific or commercial experience. 3. No relief for proportion of pension in respect of employment in UK. 4. No relief for NIRPs. 5. Applies only to income from third countries.
VIETNAM Note 1 SI1994 No3216	(No TC)	10% (ST) Note 2	10% (ST)	Full relief (N & R)	Full relief Note 3	Yes (Tr Ad excl)	Yes (N & R)	<ol style="list-style-type: none"> 1. Took effect from 6.4.1995. 2. Full relief in certain circumstances. 3. NIRPs relievable under the Other Income article.
YUGOSLAVIA (Federal Republic) Note 1 SI1981 No1815	15%	10%	10%	Full relief (N & R)	Full relief Note 2	Yes Note 3	Yes (N & R)	<ol style="list-style-type: none"> 1. The UK will apply this treaty with all former Yugoslav Republics until such time as new agreements take effect with particular countries. 2. NIRPs relievable under the Other Income article. 3. Incapacity Benefit relievable under the Other Income article.
ZAMBIA Note 1 SI1972 No1721 and Protocol	15% (ST)	10% (ST)	10% (ST)	No relief	Full relief (ST) Note 2	Yes (ST)	Yes (R) Note 3	<ol style="list-style-type: none"> 1. Relief may be restricted if whole amount of income is not remitted to Zambia. 2. Includes NIRP. 3. Commonwealth citizens entitled to allowances wherever resident. Residents who are not nationals denied allowances if income is solely dividends interest or royalties (or combination).
ZIMBABWE SI1982 No1842	20% (ST)	10% (ST) Note 1	10% (ST)	Full relief (N & R) Note 2	None Note 3	Yes (Tr excl)	Yes (N & R) Note 4	<ol style="list-style-type: none"> 1. Full relief in certain circumstances. 2. The pensioner must have been subject to tax in Zimbabwe on the income from the employment that now pays the pension. 3. Pensions paid for employment outside the UK and NIRPs can be considered under the Other Income article. 4. Commonwealth citizens are entitled to allowances wherever resident.