

Double Tax Treaties Austria 2019

Country	Dividends %	Dividends tax rate in case of substantial holding % (min. holding %)	Interest %	Comments
Non-Treaty	27,5%	27,5%	0	for non-residents
Albania	15	5 (25 held by company)	5	from 1.1.2009
Algeria	15	5 (10 held by company)	10 (0 for bank loans)	from 1.12.2006
Armenia	15	5 (10 held by company)	10	from 1.1.2005
Australia	15	15	10	
Azerbaijan	15	10 (25 and min. 100.000 USD) 5 (25 and min. 250.000 USD)	10	from 1.1.2002
Bahrein	0	0	0	from 1.1.2011
Barbados	15	5 (10 held by company)	0	from 1.1.2008
Belarus	15	5 (25 held by company)	5 (0 for govtl. inst.)	from 1.1.2003
Belgium	15	15	15	
Belize	15	5 (25 held by company)	0	from 1.1.2004
Bosnia and Herzegovina	10	5 (25)	5	from 1.1.2012
Brazil	15	15	15	
Bulgaria	5	0 (for companies)	5 (0 for govtl. inst. and bank loans)	from 1.1.2012
Canada	15	5 (10)	10	from 1.3.2001
Chile	15	15	15	from 1.1.2016
China, P.R.	10	7 (25)	10	
Croatia	15	5 (10 held by company)	5	from 1.1.2002
Cuba	15	5 (25 held by company)	10 (0 for bank loans)	from 1.1.2007
Cyprus	10	10	0	
Czech Republic	10	0 (10 held by company)	0	from 1.1.2008
Denmark	15	0 (10 held by company)	0	from 1.1.2009
Egypt	10	10	0	
Estonia	15	5 (25 held by company)	0	from 1.1.2003
Finland	10	0 (10 held by company)	0	from 1.1.2002
France	15	15	0	
Georgia	10	5 (10 and min. 100.000 EUR) 0 (50 and min. 2.000.000 EUR)	0	from 1.1.2007
Germany	15	5 (10 held by company)	0	from 1.1.2003
Greece	15	5 (25 held by company)	8	from 1.1.2010
Hong Kong	10	0 (10 held by company)	0	from 1.1.2012
Hungary	10	10	0	
Iceland	15	5 (10 held by company)	0	from 1.1.2018
India	10	10	10	from 1.1.2002
Indonesia	15	10 (25)	10	
Ireland, Rep. of	10	10	0	
Israel	25	25	15	
Italy	15	15	10	
Iran	10	5 (25 held by company)	10	from 1.1.2005
Japan	20	10 (50)	10	until 31.12.2018
Japan	10	0% (10 held by company)	0	from 1.1.2019
Kazakhstan	15	5 (10 held by company)	10 (0 for govtl. inst.)	
Korea, Rep. of	15	5 (25 held by company)	10	from 1.1.2003
Kuwait	0	0	0	from 1.1.2005
Kyrgyzstan	15	5 (25 held by company)	10 (0 for govtl. inst.)	from 1.1.2004
Latvia	10	5 (25 held by company)	10 (0 for govtl. inst.)	from 1.1.2008
Liechtenstein	15	0 (10 held by company)	0	from 1.1.2014
Lithuania	15	5 (25 held by company)	10	from 1.1.2006
Luxembourg	15	5 (25)	0	
Macedonia	15	0 (10 held by company)	0	from 1.1.2008
Malaysia	10	5 (25)	15	
Malta	15	15	5	
Mexico	10	5 (10 held by company)	10 (0 for govtl. inst. and pension funds)	from 1.1.2006
Moldova	15	5 (25 held by company)	5	from 1.1.2006
Mongolia	10	5 (10 held by company)	10 (0 for govtl. inst.)	from 1.1.2005
Montenegro	10	5 (5 held by company)	10 (0 for govtl. inst.)	from 1.1.2016
Morocco	10	5 (25 held by company)	10 (0 for govtl. inst.)	from 1.1.2007

Double Tax Treaties Austria 2019 (continued)

Country	Dividends %	Dividends tax rate in case of substantial holding % (min. holding %)	Interest %	Comments
Nepal	15	10 (10 held by company) 5 (25 held by company)	15 (10 for banking transactions)	from 1.1.2003
Netherlands	15	5 (25 held by company)	0	
New Zealand	15	15	10 (0 for govtl. inst.)	from 1.3.2008
Norway	15	0 (legal entities except partnerships, and govtl. inst.)	0	from 1.1.2007
Pakistan	15	10 (20 held by company))	15 (0 for govtl. inst.)	from 1.1.2008
Philippines	25	10 (10)	15	
Poland	15	5 (10 held by company)	5	from 1.1.2006
Portugal	15	15	10	
Qatar	0	0	0	from 1.1.2013
Romania	5	0 (25 held by company)	3 (0 for govtl. inst. and bank loans)	from 1.1.2007
Russian Fed.	15	5 (10 held by company and min. 100.000 USD)	0	from 1.1.2003
San Marino	15	0 (10 held by company)	5	from 1.1.2006
Saudi Arabia	5	5	10 (0 if govtl.inst. is payer or receiver)	from 1.1.2007
Serbia	15	5 (25)	10 (0 for govtl. inst.)	from 1.1.2011
Singapore	10	0 (10 held by company)	5 (0 for govtl. inst. and interbank)	from 1.1.2003
Slovak Republic	10	10	0	
Slovenia	15	5 (25 held by company)	5 (0 for govtl. inst.)	from 1.1.2007
South Africa	15	5 (25)	0	
Spain	15	10 (50)	5	
Sweden	10	5 (25)	0	
Switzerland	15	0 (20 held by company)	0	from 1.1.2002 div. from 1.1.2000
Taiwan	10	10	10 (0 for govtl. Inst.)	From 1.1.2015
Tajikistan	10	5 (15)	8 (0 for govtl. inst. and interbank)	from 01.07.2012
Thailand	25	10 (25)	25	
Tunisia	20	10 (25)	10	
Turkey	5	5 (25 held by company)	15 (0 for govtl. inst.; 5 for export loans; 10 for banks)	from 1.1.2010
Turkmenistan	15	10 (0/25)	10	from 1.1.2017
United Kingdom	15	5 (25)	0	
Ukraine	0	0	5	until 31.12.1999
Ukraine	10	5 (10)	5	from 1.1.2000
United Arab Emirates	0	0	0	from 1.1.2005
USA	15	5 (10)	0	
Uzbekistan	15	5 (10 held by company)	10	from 1.1.2002
Venezuela	15	5 (15 held by company)	10 (4,95 for banks)	from 1.1.2008
Vietnam	15	10 (25 held by company) 5 (70 held by company)	10 (0 for govtl. inst.)	from 1.1.2011