

**DTTs which Bosnia and Herzegovina has taken over from the former Socialist Federal Republic of Yugoslavia (SFRY) and which continue to be in force:**

No	Country (residence of the payee)	DTT subject	Official Gazette of SFRY- International Agreements	Applicable from year	Royalties		Interest		Dividends and share of profits	
					% of gross income	% of gross income	% of gross income	% of gross income	Owner's share	% of gross income
1	France	Income and profits	28/75	1976	0%	0%	0%	0%	Up to 25%	15%
									Over 25%	5%
2	Sweden	Income, profits and assets	7/81	1982	0%	0%	0%	0%	Up to 25%	15%
									Over 25%	5%
3	Belgium	Income, profits and assets	11/81	1982	10%	15%	15%	15%	Up to 25%	15%
									Over 25%	10%
4	Denmark	Income, profits and assets	15/81	1983	10%	0%	0%	0%	Up to 25%	15%
									Over 25%	5%
5	Great Britain and N. Ireland	Income and profits	7/82	1983	10%	10%	10%	10%	Up to 25%	15%
									Over 25%	5%
6	Netherlands	Income and profits	12/82	1983	10%	0%	0%	0%	Up to 25%	15%
									Over 25%	5%
7	Slovakia <sup>1</sup>	Income, profits and assets	12/82	1984	10%	0%	0%	0%	Up to 25%	15%
									Over 25%	5%
8	Italy	Income, profits and assets	2/83	1986	10%	10%	10%	10%	Regardless of share	10%
9	Norway	Income, profits and assets	9/85	1986	10%	0%	0%	0%	Regardless of share	15%
10	Cyprus	Income, profits and assets	2/86	1987	10%	10%	10%	10%	Regardless of share	10%
11	Sri Lanka	Income, profits and assets	4/86	1987	10%	10%	10%	10%	Regardless of share	12.5%
12	Hungary	Income, profits and assets	7/87	1988	10%	10%	10%	10%	Regardless of share	10%
13	Finland	Income and profits	8/87	1988	10%	0%	0%	0%	Up to 25%	15%
									Over 25%	5%
14	Germany	Income, profits and assets	12/88	1989	10%	0%	0%	0%	Regardless of share	15%
15	Egypt <sup>2</sup>	Income, profits and assets	12/88	1989	10%	0%	0%	0%	Regardless of share	15%
16	China	Income, profits and assets	16/89	1989	10%	10%	10%	10%	Regardless of share	10%

<sup>1</sup> The part of the DTT between SFRY and Czechoslovakia from 1984 related to Slovakia is applicable

<sup>2</sup> The DTT is on hold

**DTTs which Bosnia and Herzegovina has signed and which are in force:**

No	Country (residence of the payee)	DTT subject	Official Gazette of B&H - Internati onal Agreem ents	Applicable from year	Royalties	Interest	Dividends and share of profits	
					% of gross income	% of gross income	Owner's share	% of gross income
1	Iran	Income and profits	7/96	1997	15%	15%	Regardless of share	10%
2	Moldova	Income, profits and assets	10/04	2005	10%	10%	Up to 25%	10%
							Over 25%	5%
3	Croatia	Income, profits and assets	5/05	2006	10%	10%	Up to 25%	10%
							Over 25%	5%
4	Serbia and Montenegro	Income, profits and assets	5/05	2006	10%	10%	Up to 25%	10%
							Over 25%	5%
5	Pakistan	Income and profits	12/05	2006	15%	20%	Regardless of share	10%
6	Slovenia	Income, profits and assets	13/06	2007	5%	7%	Up to 25%	10%
							Over 25%	5%
7	UAE	Income, profits and assets	10/07	2008	5%	0%	Up to 10%	10%
							Over 10%	5%
8	Turkey	Income, profits and assets	8/08	2009	10%	10%	Up to 25%	15%
							Over 25%	5%
9	Czech	Income, profits and assets	4/10	2011	10%	10%	0%	0%
10	Spain	Income, profits and assets	11/10	2011	7%	7%	Up to 20%	10%
							Over 20%	5%
11	Algeria	Income, profits and assets	12/10	2011	10%	10%	0%	10%
12	Austria	Income, profits and assets	7/11	2012	5%	5%	Up to 20%	10%
							Over 20%	5%
13	Qatar	Income and profits	7/11	2012	7%	7%	Up to 20%	10%
							Over 20%	5%
14	Kuwait	Income and profits	2/12	2013	10%	5%	Regardless of share	5%
15	Greece	Income, profits and assets	2/12	2013	10%	10%	Up to 25%	15%
							Over 25%	5%
16	Jordan	Income and profits	4/12	2013	10%	10%	Up to 25%	15%
							Over 25%	5%
17	Malaysia	Income and profits	4/12	2013	8%	10%	Up to 20%	10%
							Over 20%	5%
18	Albania	Income, profits and assets	5/12	2013	10%	10%	Up to 25%	10%
							Over 25%	5%
19	Ireland	Income, profits and assets	5/12	2013	By residence of the author	By residence of the beneficial owner	Regardless of share	By residence of the beneficial owner
20	Azerbaijan	Income, profits and assets	16/13	2014	10%	10%	Regardless of share	10%
21	Macedonia	Income, profits and assets	6/14	2015	10%	10%	Up to 25%	15%
							Over 25%	5%
22	Poland	Income, profits and assets	10/15	2016	10%	10%	Up to 25%	15%
							Over 25%	5%
23	Romania	Income, profits and assets	8/17	2019	5%	7%	Up to 25%	10%
							Over 25%	5%