

## List of Double Tax Treaties (DTT) with Bulgaria

No.	Country	Dividend (%)	Interest (%)
1	Albania	15/5	10
2	Algeria	10	10/0
3	Armenia	10/5	10/5
4	Austria	0/5	0/5
5	Azerbaijan	8	7/0
6	Bahrain	5/0	5/0
7	Belarus	10	10/0
8	Belgium	10	10
9	Canada	15/10	10/0
10	China	10	10/0
11	Croatia	5	5
12	Cyprus	10/5	7/0
13	Czech Republic	10	10/0
14	Denmark	15/5	0
15	Egypt	10	12.5/0
16	Estonia	5/0	5
17	Finland	10	0
18	France	15/5	0
19	Georgia	10	10/0
20	Germany	15/5	5/0
21	Greece	10	10
22	Hungary	10	10/0
23	India	15	15/0
24	Indonesia	15	10/0
25	Iran	7.5	5/0
26	Ireland	10/5	5/0
27	Israel	10/12.5-7.5	10/5
28	Italy	10	0
29	Japan	15/10	10/0
30	Jordan	10	10/0
31	Kazakhstan	10	10/0
32	Korea, Peoples Democratic Republic of	10	10
33	Korea, Republic of	10/5	10/0
34	Kuwait	5/0	5/0
35	Latvia	10/5	5/0
36	Lebanon	5	7/0
37	Lithuania	10/0	10/0
38	Luxembourg	15/5	10
39	Macedonia	15/5	10/0
40	Malta	30	0
41	Moldova	15/5	10/0
42	Mongolia	10	10/0
43	Morocco	10/7	10
44	Netherlands	15/5	0
45	Norway	15/5/0	5/0
46	Poland	10	10/0
47	Portugal	15/10	10/0

48	Qatar	0	3/0
49	Romania	5/0	5/0
50	Russia	15	15/0
51	Singapore	5	5/0
52	Slovakia	10	10/0
53	Slovenia	10/5	5/0
54	South Africa	15/5	5/0
55	Spain	15/5	0
56	Sweden	10	0
57	Switzerland	10/0	5/0
58	Syria	10	10/0
59	Thailand	10	15/10/0
60	Turkey	15/10	10/0
61	Ukraine	15/5	10/0
62	United Arab Emirates	5	2/0
63	United Kingdom	15/5	5/0
64	United States of America	10/5/0	5/0
65	Uzbekistan	10	10/0
66	Vietnam	15	10/0
67	Yugoslavia - Serbia and Montenegro	15/5	10
68	Zimbabwe	20/10	10/0
69	Pakistan	12.5	10/0
70	Saudi Arabia	5	5

Disclaimer: The DTT rates quoted above are for reference purposes only. Investors must refer to the DTT texts to check the exact tax rates and the conditions to apply them.