

Withholding Tax Rates

As of Jan 2018

No.	Country	Treaty applicable since	Interest (%)	Dividends (%)	Royalties (%)	Commissions (%)	Enforcement date	Official Gazette	No. and date of the law
No treaty rates: Apply Fiscal Code			16	5	16	16	1-Jan-16	688/2015	227/2015
EU - Parent - Subsidiary Directive			x	0	x	x	provided certain criteria are met		
EU - Interest and Royalties Directive			0	x	0	x	provided certain criteria are met.		
1	Albania	1-Jan-96	10	10 0 -15 0	15	15	20-Oct-95	302/1994	86 / 18.10.'94
2	Algeria	1-Jan-97	15	15	15	✘	11-Jul-96	69/1995	25 / 12.04.'95
3	Armenia	1-Jan-98	10	5 0 -10 0	10	15	24-Aug-97	156/1997	121 / 9.07.'97
4	Azerbaijan	1-Jan-05	8	5 0 -10 0	10	✘	29-Jan-04	687/2003	366/2003
5	Australia	1-Jan-02	10	5 0 -15 0	10	✘	11-Apr-01	150/2001	85/20.03.'01
6	Austria (EU)	1-Jan-07	0 0 -3	0-5	3	✘	01/02/2006	1034/2005	333/15.11.2005
	Austria (Protocol)	1-Jan-14				✘	01/11/2013	448/2013	245/17.07.2013
7	Bangladesh	1-Jan-89	10	10 0 ✘-15 0	10	✘	21-Aug-88	37/1987	221 / 04.09.'87
8	Belarus	1-Jan-99	10	10	15	✘	15-Jul-98	200/1998	102/26.05.'98
9	Belgium (EU)	1-Jan-99	10	5 0 -15 0	5	5	17-Oct-98	262/1996	126 / 16.10.'96
10	Bulgaria (EU)	1-Jan-17	5	5	5	✘	29-Mar-16	220/2016	29/17.03.2016
11	Canada	1-Jan-05	10	5 0 ✘-15 0	5 0 10	✘	31-Dec-04	1043/2004	450/01.11.2004
12	China	1-Jan-18	3-0 0	3-0 0	3	✘	17-Jun-17	351/2017	99/09.05.2017
13	Costa Rica	not in force	10	5 0 -15 0	10	5	not in enforce	19 / 1992	9 / 05.02.1992
14	Croatia (EU)	1-Jan-97	10	5	10	✘	28-Nov-96	271/1996	127 / 16.10.'96
15	Cyprus (EU)	1-Jan-83	10	10	5 0	5	8-Nov-82	66/1982	261 / 09.07.82
16	Czech Republic (EU)	1-Jan-95	7	10	10	✘	10-Aug-94	157/1994	37 / 23.06.'94
17	Denmark (EU)	1-Jan-74	10	10 0 -15 0	10	4	28-Dec-77	118/1997	389/27.10.'77
18	Ecuador	1-Jan-97	10	15	10	10	22-Jan-96	294/1992	111/9.11.1992
19	Egypt	1-Jan-82	15	10	15	15	5-Jan-81	84/1980	316/14.10.1980
20	Estonia (EU)	1-Jan-06	10	10	10	2	29/11/2005	1126/2004	449/1.11.2004
21	Ethiopia	1-Jan-10	15	10	15	✘	9-May-09	1057/2004	448/01.11.2004
22	Finland (EU)	1-Jan-01	5	5	5	✘	4-Feb-00	642/1999	201/24.12.99
23	France (EU)	1-Jan-75	10	10	10	✘	27-Sep-75	171/1974	240/23.12.'74
24	Georgia	1-Jan-00	10	8	5	5	15-May-99	132/1999	45/26.03.99
25	Germany (EU)	1-Jan-04	0 0 -3	5 0 ✘-15 0	3	✘	17-Dec-03	73/2002	29/31.01.2002
26	Greece (EU)	1-Jan-96	10	45-20 0	7 0 -5 0	5	7-Apr-95	46/1992	25/12.03.'92
27	Hong Kong	1-Jan-17	0 0 -3	3 0 -5 0	3	✘	21-Nov-16	922/2016	204/07.11.2016
28	Hungary (EU)	1-Jan-96	15	5 0 ✘-15 0	10	5	14-Dec-95	306/ 1994	91/ 26.10.94
29	Iceland (EFTA)	1-Jan-09	3	5 - 10	5	✘	21-Sep-08	589/2008	139/2008
30	India	1-Jan-14	10-0 0	10	10	✘	16-12-13	769/2013	329/4.12.'13
31	Indonesia	1-Jan-00	12.5	12,5 0 -15 0	12,5 0 -15 0	10	13-Jan-99	104/1998	50/02.03.'98
32	Iran	1-Jan-08	8	10	10	✘	30-Oct-07	401/2002	279/11.06.2002
33	Ireland (EU)	1-Jan-01	3	3	3 0 -0 0	✘	29-Dec-00	626/2000	208/4.12.00
34	Israel	1-Jan-99	5 0 -10 0	15	10	✘	21-Jun-98	86/1998	39/14.02.98
35	Italy (EU)	1-Jan-18	5-0 0	0 0 -5	5	✘	25-Sep-17	217/2016	28/17.03.2016
36	Japan	1-Jan-78	10	10	15 0 -10 0	✘	9-Apr-78	69/ 1976	213/ 05.07.76
37	Jordan	1-Jan-85	12.5	15	15	15	2-Aug-84	51/1984	215/26.06.1984
38	Kazakhstan	1-Jan-01	10	10	10	10	21-Apr-00	109/2000	11/16.03.2000
39	Korea North	1-Jan-01	0-10	10	10	✘	25-Aug-00	301/2000	104/19.06.00
40	Korea South	1-Jan-95	10	7 0 -10 0	7 0 -10 0	10	6-Oct-94	96 / 1994	18 / 08.04.'94
41	Kuwait	1-Jan-92	1	1	20	✘	5-Oct-94	57/ 1993	5/ 08.03.93
42	Latvia (EU)	1-Jan-03	10	10	10	2	28-Nov-02	841/2002	606/21.11.'02
43	Lebanon	1-Jan-98	5	5	5	✘	6-Apr-97	62/ 1996	10/ 21.03.96
44	Lithuania (EU)	1-Jan-03	10	10	10	2	15-Jul-02	393/2002	278/2002
45	Luxembourg (EU)	1/1/1996					12/8/1995	299/ 1994	85/ 18.10.94
	Luxembourg (Protocol)	1/1/2014	0-10	5 0 -15 0	10	5	11.07.2013	715/2012	181/2012
46	Macedonia	1-Jan-03	10	5	10	✘	16-Aug-02	473/2002	306/2.07.2002
47	Malaysia	1-Jan-85	15	10	12	Internal legislation	7-Apr-84	106/ 83	482/ 26.12.83
48	Malta (EU)	1-Jan-97	5	5-30 0	5	10	16-Aug-96	144/ 96	61/ 3.07.96
49	Morocco	1-Jan-07	10	10	10	10	17-Aug-06	161/2004	5/24.02.2004
50	Mexico	1-Jan-02	15	10	15	✘	15-Aug-01	372/2001	331/28.06.01
51	Moldova	1-Jan-97	10	10	10 0 -15 0	✘	10-Apr-96	127/ 1995	60/ 17.06.95
52	Namibia	1-Jan-00	15	15	15	✘	5-Aug-99	188/1999	61/15.04.99
53	Netherlands (EU)	1-Jan-00	3-0	0 0 -5 0 15 0	0 0 -3	✘	29-Jul-99	251/ 1999	85/ 25.05.99
54	Nigeria	1-Jan-94	12.5	12.5	12.5	✘	18-Apr-93	58/ 1993	10/ 08.03.93
55	Norway (EFTA)	1-Jan-17	5	5 0 - 10 0	5	✘	1-Apr-16	218/2016	27/17.03.2016
56	Pakistan	1-Jan-02	10	10	12.5	10	13-Jan-01	632/2000	212/6.12.00
57	Philippines	1-Jan-98	10 0 -15 0	10 0 -15 0	10 0 -15 0 25	✘	27-Nov-97	64/1995	23/04.04.'95
58	Poland (EU)	1-Jan-96	10	5 0 -15 0	10	10 0	15-Sep-95	7/ 1995	6/ 10.01.95
59	Portugal (EU)	1-Jan-00	10	10 0 -15 0	10	✘	14-Jul-99	194/1999	63/15.04.99
60	Qatar	1-Jan-04	3	3	5	3	6-Jul-03	150/2001	84/20.03.'01
61	Russian Federation	1-Jan-96	15	15	10	✘	11-Aug-95	158/1994	38/16.06.'94

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62	San Marino San Marina (Protocol)	1/1/2009 1/1/2012	3	0 - 5 - 10	3	☒	2/11/2008 16/06/2011	13/2008 408/2011	384/2007 85/2011
63	Saudi Arabia	1-Jan-13	5%	5%	10%	☒	1-Jul-12	917/2011	259/2011
64	Singapore	1-Jan-03	5 ^⑤	5-0 ^⑦	5	☒	28-Nov-02	580/2002	475/09.07.2002
65	Slovakia (EU)	1-Jan-96	10	10	10 ^① -15 ^②	☒	29-Dec-95	315/ 1994	96/ 10.11.94
66	Slovenia (EU)	1-Jan-04	5	5	5	☒	28-Mar-03	105/2003	55/24.01.2003
67	South Africa	1-Jan-96	15	15	15	☒	29-Oct-95	199/1994	59 / 13.07.94
68	Spain (EU)	1-Jan-80	10	10 ^① -15 ^②	10	5	26-Jun-80	97/ 1979	418/ 5.12.79
69	Sri Lanka	1-Jan-86	10	12.5	10	10	28-Feb-86	27/ 1985	149/ 22.05.85
70	Sudan	1-Jan-10	5	5/10	5	☒	14-Nov-09	13/2008	386/08.01.2008
71	Sweden (EU)	1-Jan-78	10	10	10	10	8-Dec-78	104/ 1978	432/ 31.10.78
72	Switzerland Switzerland (Protocol)	01/01/1994 01/01/2013	5-0	15-0	10-0	☒	27.12.1994 06.07.2012	200/1994 934/2011	60/13.07.1994 261/7.12.2011
73	Syria	1-Jan-10	10	5 / 15	12	☒	4-Jun-09	279/2009	106/29.04.2009
74	Thailand	1-Jan-98	10-20-25	15 ^① -20 ^②	15	10	3-Apr-97	18/ 1997	3/ 03.02.97
75	Tunisia	1-Jan-90	10	12	12	4	19-Jan-89	60/ 1987	326/ 23.12.87
76	Tadjikistan	1-Jan-10	10	5 / 10	10	☒	2-Mar-09	110/2009	16/24.02.2009
77	Turmenistan	1-Jan-10	10	10	10	☒	21-Aug-09	321/2009	107/14.05.2009
78	Turkey	1-Jan-89	10	15	10	6	15-Sep-88	61/ 1986	331/ 14.10.86
79	U. Arab. Em.	1-Jan-17	3	3	3	☒	12.11.2016	225/2016	26/17.03.2016
80	UK (EU)	1-Apr-76	10	10 ^① -15 ^②	15 ^① -10 ^②	12.5	22-Nov-76	13/1976	26 / 03.02.'76
81	Ukraine	1-Jan-98	10	10 ^① -15 ^②	10 ^① -15 ^②	☒	17-Nov-97	272/ 1996	128/ 16.10.96
82	United States	1-Jan-74	10	10	15 ^① -10 ^②	☒	26-Feb-76	168/ 1974	238/ 23.12.74
83	Uruguay	not in force	10	5 ^① -10 ^②	10	☒	-	665/2013	276/24.10.2013
84	Uzbekistan Uzbekistan (protocol)	1/1/1998 1/1/2018	10	10	10	☒	10/17/1997 5/17/2017	46/ 1997 348/2017	26/ 12.03.97 98/09.05.2017
85	Vietnam	1-Jan-97	10	15	15	☒	24-Apr-96	56/ 1996	6/ 13.03.96
86	Bosnia and Herzegovina	1-Jan-19	7	5 ^① -10 ^②	5	☒	18-May-18	269/2018	75/22.03.2018
87	Yugoslavia (Serbia & Montenegro)	1-Jan-98	10	10	10	10	1-Jan-98	155/ 1997	122/ 9.07.97
88	Zambia	1-Jan-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 in other cases.
② When the interests are paid
③ 0% as long as the internal legislation does not stipulate withholding tax on interest paid to non residents
④ When the means of transportation are sold on credit and in other cases.
⑤ See treaty.

Dividends
① When the participation to the share capital of the company which pays the dividends is >= 25%. (Exceptions: Australia, Bangladesh, Canada, Germany, Italy >= 10%, Pakistan >= 20%, Hong Kong >= 15%, Hungary >= 40%)
② In all other cases
③ See treaty
④ First quota applicable for Romania, the second for Malta
⑤ When the participation to the share capital of the company which pays the dividends is >= 10%.
⑥ For Portugal the lower rate applies where the shareholdings for prior 2 years is at 25%.
⑦ As long as Singapore's internal legislation does not stipulate withholding tax on dividends paid to non residents, dividends paid to a Romanian resident are exempt.

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 RDA and perform activities in the industry field
⑤ For copyright and other literary or artistic works as well as for software licences, patents and know-how.

Commissions
☒ Will apply the convention article "Other incomes" or the internal legislation
① 0% as long as the Polish internal legislation does not stipulate withholding tax on commissions