Double Tax Treaties of the Slovak Republic effective as of 2019

Slovakia is a signatory to treaties on the prevention of double taxation with a multitude of countries from all over the world. Any Double Taxation Treaty takes precedence over the Slovak Income Tax Ordinance - e.g., if some income is taxable under the Slovak Income Tax Ordinance but there is an exemption (reduced tax) under any Double Taxation Treaty, the income is taxed, if at all, according to the provisions of the Double Taxation Treaty.

DTT Country	Withholding Rates	
	Dividend (%)	**Interest [1] (%)**
Armenia	5 [2] otherwise 10	10
Australia	15	10
Austria	10	0
Belarus	10 [13] otherwise 15	10
Belgium	5 [13] otherwise 15	0 [3] otherwise 10
Bosnia and Herzegovina	5 [13] otherwise 15	0
Brazil	15	10 [12] otherwise 15 or domestic rate [21]
Bulgaria	10	10
Canada	5 [2] otherwise 15	10
China	10	10
Croatia	5 [13] otherwise 10	10
Cyprus	10	10
Czech Republic	5 [2] otherwise 15	0
Denmark	15	0
Estonia	10	10
Ethiopia	5 [2] otherwise 10	5
Finland	5 [13] otherwise 15	0
France	10	0
Georgia	0	5
Germany	5 [13] [5] otherwise 15	0
Greece	-- [14]	10
Hungary	5 [13] otherwise 15	0
Iceland	5 [13] otherwise 10	0
India	15 [13] otherwise 25	15
Indonesia	10	10
Iran	5	5
Ireland	0 [13] otherwise 10	0
Israel	5 [2] otherwise 10	2 [19] 5 [20] otherwise 10
Italy	15	0
Japan	10 [6] otherwise 15	10
Kazakhstan	10 [17] otherwise 15	10
Korea (The Republic of / South)	5 [13] otherwise 10	10
Kuwait	0	10
Latvia	10	10
Lithuania	10	10
Libya	0	10
Luxembourg	5 [13] otherwise 15	0
Macedonia	5	10
Malaysia	0 [18] otherwise 5	10
Malta	5	0
Mexico	0	10
Moldova	5 [13] otherwise 15	10
Mongolia	0 [10]	0 [10]
Monte Negro	5 [13] otherwise 15	10

Netherlands	0 [13] otherwise 10	0
Nigeria	12.5 [2] otherwise 15	15
Norway	5 [13] otherwise 15	0
Poland	0 [15] otherwise 5	5
Portugal	10 [9] otherwise 15	10
Romania	10	10
Russia	10	0
Serbia	5 [13] otherwise 15	10
Singapore	5 [2] otherwise 10	0
Slovenia	5 [13] otherwise 15	10
South Africa	5 [13] otherwise 15	0
Spain	5 [13] otherwise 15	0
Sri Lanka	0 [8] otherwise 15	0 [16] otherwise 10
Sweden	0 [13] otherwise 10	0
Switzerland	0 [7] otherwise 15	0 [11] otherwise 5
Syria	5	10
Taiwan	10	10
Tunisia	10 [13] otherwise 15	12
Turkey	5 [13] otherwise 10	10
Turkmenistan	10	10
Ukraine	10	10
United Arab Emirates	0	10
United Kingdom	5 [13] otherwise 15	0
USA	5 [2] otherwise 15	0
Uzbekistan	10	10
Vietnam	5 [4] otherwise 10	10

Legend

1) Several treaties also provide exception for certain types of interest income, e.g. interest paid by or to state, local authorities, government or public bodies, central banks or in relation to sales on credit. These exceptions are not considered in this column
2) If the recipient holds directly at least 10% of the capital of the payer or at least 10 % of voting rights as the case may be (or may be subject to other conditions, e.g. non-applicable to partnerships)
3) Applies on interest, inter alia, on bank loans and deposit
4) If the recipient is a legal entity and owns at least 70% of voting rights of payer
5) If the corporate income tax rate in a contracting state on distributed profits is 20% lower than the corporate income tax rate on undistributed profits, the tax may increase to 25% in certain cases
6) If the recipient is a legal entity and owns at least 25% of the voting shares of the company paying the dividends during the period of six months immediately preceding the payment of the dividends
7) If the recipient is a legal entity and owns at least 10 % of the capital of the payer or if the dividends are paid to other contracting state, pension funds and central banks
8) In certain cases and only if paid from Sri Lanka to Slovakia, except for Sri Lanka income tax and additional tax according to Sri Lanka's tax law
9) If the recipient is a legal entity and owns at least 25% of the capital of the payer for the uninterrupted period of at least 2 years immediately preceding the date of the payment of such dividends
10) In certain cases may be subject to domestic rate under domestic law. The domestic rate applies to individuals; there is no reduction under the treaty
11) Applies on interest related to sale on credit of any equipment, merchandise (goods) and services, bank loans, pension funds loans, loans granted by contractual state, public bodies, central banks or loans granted between certain related parties
12) If granted by a bank for the period of at least 10 years (subject to conditions)
13) If the recipient holds directly at least 25% of the capital of the payer or at least 25 % of voting rights as the case may be (or may be subject to other conditions, e.g. non-applicable to partnerships)
14) The domestic rate applies; there is no reduction under the treaty
15) If the recipient is a legal entity and owns or will have owned at least 10% of the capital of the payer for the uninterrupted period of at least 2 years
16) Applies on interest received by a bank institution or on interest paid to or by government or public bodies (including its agencies and government companies)
17) If the recipient is a legal entity and owns at least 30% of the capital of the payer
18) If the recipient is a legal entity and owns at least 10% of the capital of the payer for the uninterrupted period of at least 12 months
19) The 2% rate applies to interest from government bonds
20) The 5% rate applies if the recipient is a financial institution
21) In certain cases, the domestic rate applies to interest paid by contractual state, public bodies (such interest may be subject to tax only in source state)

Please always see the applicable Double Tax Treaty for each country for details!