

Countries with existing DTTs signed with Ukraine

No.	Country	Date of entry into force	Withholding tax a)				
			dividends		interest		capital gains
			rate	comments / threshold for the lower rate	rate	comments	rate / comments
1	No DTT treaty	xxx	15		15		15
2	Algeria	01/07/2004	5/15	>=25% in the company	0/10	0% for loans issued by government, and interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
3	Armenia	19/11/1996	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
4	Austria	20/05/1999	5/10	>=10% in the company	0/2/5	2% for banks on loans issued by banks, government-related loans and bank deposits; 0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
5	Azerbaijan	03/07/2000	10		0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
6	Belarus	30/01/1995	15		10		General rate is 0%; 15% applies for the shares of certain companies
7	Belgium	25/02/1999	5/15	>=20% in the company	0/2/5	2% for loans; 0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
8	Brasil	24/04/2006	10/15	>=25% in the company	0/15	0% for interest paid to government	15% except for zero-coupon bonds
9	Bulgaria	03/10/1997	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
10	Canada	22/08/1996	5/15	>=20% in the company	0/10	0% for government-related loans	General rate is 0%; 15% applies for the shares of certain companies
11	China	18/10/1996	5/10	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies and for holdings >=25%
12	Croatia	01/06/1999	5/10	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
13	Cyprus	01/01/2014	5/15	>=20% in the company (or invested at least EUR100,000)	2	0% for interest paid to government	0
14	Czech Republic	20/04/1999	5/15	>=25% in the company	0/5	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
15	Denmark	21/08/1996	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
16	Egypt	27/02/2002	12		0/12	0% for loans issued by government, and interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
17	Estonia	24/12/1996	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
18	Finland	14/02/1998	0/5/15	0%: 1) for holdings >=50% and investment of at least USD 1 mio or 2) investments guaranteed by the government; 5% for holdings >=20%	0/5/10	5% for specific loans; 0 - for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
19	France	01/11/1999	0/5/15	0% for shareholders-legal entities: 1) with holdings >= 50% and total investment >= 5 000 000 French Franks or equivalent or 2) for investments guaranteed by the government; 5% for holdings >=20%	0/2/10	2% for specific loans; 0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
20	Georgia	01/04/1999	5/10	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
21	Germany	04/10/1996	5/10	>=20% in the company	0/2/5	2% for specific loans; 0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies

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22	Greece	26/09/2003	5/10	>=25% in the company	0/10	0% for loans issued by government, and interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
23	Hungary	24/06/1996	5/15	>=25% in the company	0/10	0% for interest paid to government	0
24	India	31/10/2001	10/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
25	Indonesia	09/11/1998	10/15	>=20% in the company	0/10	0% for interest paid to government	0
26	Iran	21/07/2001	10		0/10	0% for interest paid to government	0
27	Ireland		5/15	>=25% in the company	5/10	5% for banks	
28	Iceland	01/01/2009	5/15	>=25% in the company	10	0% for loans issued by government, and interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
29	Israel	20/04/2006	5/10/15	10% for some Israeli companies; 5 >=25%	0/5/10	5% for bank loans; 0% - for government-related loans	General rate is 0%; 15% applies for the shares of certain companies
30	Italy	25/02/2003	5/15	>=20% in the company	0/10	0% for loans issued by government, and interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
31	Japan	27/11/1986	15		0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
32	Jordan	01/01/2009	10/15	>=25% in the company	0/10	0% interest paid to government/government controlled companies	General rate is 0%; 15% applies for the shares of certain companies
33	Kazakhstan	14/04/1997	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
34	Korea	19/03/2002	5/15	>=20% in the company	0/5	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
35	Kuwait	22/02/2004	0/5	0% for dividends paid to government	0		0
36	Kyrgyzstan	01/05/1999	5/15	>=50% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
37	Latvia	21/11/1996	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
38	Lebanon	06/09/2003	5/15	>=20% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
39	Libya	01/01/2011	5/15	>=25% in the company	10		General rate is 0%; 15% applies for the shares of certain companies
40	Lithuania	25/12/1997	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
41	Macedonia	23/11/1998	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
42	Malaysia	01/07/1988	15		0/15	0% for interest paid to government	0
43	Malta		5/15	>=20% in the company	10		
44	Mexico	01/01/2013	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
45	Morocco	01/01/2010	10		10		General rate is 0%; 15% applies for the shares of certain companies
46	Moldova	27/05/1996	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
47	Mongolia	07/08/2009	10		10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
48	Netherlands	02/11/1996	0/5/15	>=20% in the company	0/2/10	2% for loans; 0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
49	Norway	18/09/1996	5/15	>=25% in the company	0/10	0% for government and municipal bonds	General rate is 0%; 15% applies for the shares of certain companies
50	Pakistan	01.01.2012 (29.08.2011 div+interest)	10/15	>=25% in the company	10	0% for interest paid to government or central bank	General rate is 0%; 15% applies for the shares of certain companies

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51	Poland	24/03/1994	5/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
52	Portugal	11/03/2002	10/15	>=25% in the company	0/10	0% for loans issued by government, and interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
53	Romania	17/11/1997	10/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
54	Russia	03/08/1999	5/15	5% for the shareholders, who contributed at least USD 50000 or equivalent to the charter fund	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
55	Saudi Arabia	01/12/2012	5/15	>=20% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
56	Serbia and Montenegro	29/11/2001	5/10	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
57	Singapore	01/01/2010	5/15	>=20% in the company	0/10	0% for interest paid to government or central bank	General rate is 0%; 15% applies for the shares of certain companies
58	Slovak Republic	22/11/1996	10		10		0
59	Slovenia	25/04/2007	5/15	>=25% in the company	5		General rate is 0%; 15% applies for the shares of certain companies
60	South Africa	23/12/2004	5/15	>=20% in the company	0/10	0% for loans issued by government, and interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
61	Spain	07/08/1987	15 b)		0		General rate is 0%; 15% applies for the shares of certain companies
62	Sweden	04/06/1996	0/5/10	>=20% in the company	0/10	0% for loans guaranteed by another state	0
63	Switzerland	26/02/2002	5/15	>=20% in the company	0/10	0% for bank loans; 0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
64	Syria	04/05/2004	10		0/10	0% for interest paid to government	0
65	Thailand	24/11/2004	10/15	>=25% in the company	0/10/15	10% for bank loans; 0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
66	Tajikistan	01/06/2003	10		0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
67	Turkey	29/04/1998	10/15	>=25% in the company	0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies (if the date of purchase and the date of sale is less than one year).
68	Turkmenistan	21/10/1999	10		0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
69	UAE	09/03/2004	0/5/15	>=10% in the company; 0 - to gov	0/3	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies
70	United Kingdom	11/08/1993	5/10	>=20% in the company	0		General rate is 0%; 15% applies for the shares of certain companies
71	USA	05/06/2000	5/15	>=20% in the company	0		General rate is 0%; 15% applies for the shares of certain companies
72	Uzbekistan	25/07/1995	10		0/10	0% for interest paid to government	0
73	Vietnam	19/11/1996	10		0/10	0% for interest paid to government	General rate is 0%; 15% applies for the shares of certain companies

a) The information provided below is for general guidance only. For more detailed information, please refer to the wording of respective tax treaties

b) The agreement imposes a tax rate not higher than 18%, but a rate of 15% is applied due to the current legislation of Ukraine