

Table 1. Withholding Tax Rates on Income Other Than Personal Service Income Under Chapter 3, Internal Revenue Code, and Income Tax Treaties—For Withholding in 2012

► Taxpayers must meet the limitation on benefits provisions in the treaty, if any, to qualify for reduced withholding rates.

► In most cases, the Business Profits article, rather than a reduced withholding tax rate, applies if the income is attributable to a permanent establishment of the taxpayer in the United States.

Income Code Number		10			11	12
		Royalties				
Name	Code	Industrial Equipment	Know-How/ Other Industrial Royalties	Patents	Film & TV	Copyrights
Australia	AS	30 u	5	5	5	5
Austria	AU	30 u	0	0	10	0
Bangladesh	BG	30 u	10	10	10	10
Barbados	BB	30 u	5	5	5	5
Belgium	BE	30 u	0	0	0	0
Bulgaria	BU	30 u	5	5	5	5
Canada	CA	30 u	0	0	10	0
China, People's Rep. of	CH	10 v	10	10	10	10
Comm. of Independent States		0	0	0	0	0
Cyprus	CY	30 u	0	0	0	0
Czech Republic	EZ	10	10	10	0	0
Denmark	DA	30 u	0	0	0	0
Egypt	EG	30 u	30 u	15	30 u	15
Estonia	EN	5	10	10	10	10
Finland	FI	30 u	0	0	0	0
France	FR	30 u	0	0	0	0
Germany	GM	30 u	0	0	30	0
Greece	GR	0	0	0	0	0
Hungary	HU	30 u	0	0	0	0
Iceland	IC	30 u	5	0	5	0
India	IN	10	15	15	15	15
Indonesia	ID	10	10	10	10	10
Ireland	EI	30 u	0	0	0	0
Israel	IS	30 u	15 u	15	10	10
Italy	IT	5	8	8	8	0
Jamaica	JM	30 u	10	10	10	10
Japan	JA	30 u	0 ee	0 ee	0 ee	0 ee
Kazakhstan	KZ	10	10	10	10	10
Korea, South	KS	30 u	15	15	10	10
Latvia	LG	5	10	10	10	10

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		Royalties				
Name	Code	Industrial Equipment	Know-how/ Other Industrial Royalties	Patents	Film & TV	Copyrights
Lithuania	LH	5	10	10	10	10
Luxembourg	LU	30 u	0	0	0	0
Malta	MT	30 u	10	10	10	10
Mexico	MX	10	10	10	10	10
Morocco	MO	30 u	10	10	10	10
Netherlands	NL	30 u	0	0	30	0
New Zealand	NZ	30 u	5	5	5	5
Norway	NO	30 u	0	0	30 u	0
Pakistan	PK	30 u	0	0	30 u	0
Philippines	RP	30 u	15	15	15	15
Poland	PL	30 u	10	10	10	10
Portugal	PO	10	10	10	10	10
Romania	RO	30 u	15	15	10	10
Russia	RS	30 u	0	0	0	0
Slovak Republic	LO	10	10	10	0	0
Slovenia	SI	30 u	5	5	5	5
South Africa	SF	30 u	0	0	0	0
Spain	SP	8	10	10	8	5 aa
Sri Lanka	CE	30 u,y	10	10	10	10
Sweden	SW	30 u	0	0	0	0
Switzerland	SZ	30 u	0	0	30	0
Thailand	TH	8	15	15	5	5
Trinidad & Tobago	TD	30 u	15	15	30 u	0 cc
Tunisia	TS	10	15	15	15	15
Turkey	TU	5	10	10	10	10
Ukraine	UP	30 u	10	10	10	10
United Kingdom	UK	30 u	0 ee	0 ee	0 ee	0 ee
Venezuela	VE	5	10	10	10	10
Other Countries		30	30	30	30	30