

# Australia's double taxation treaties

The table below shows the countries with which Australia has entered into double taxation treaties, together with the source country tax limits applicable to dividends, interest and royalties.

Country	Dividends % (See note)	Interest %	Royalties %
Argentina	15	12	10-15
Austria	15	10	10
Belgium	15	10	10
Canada	15	10	10
China	15	10	10
Czech Republic	5-15	10	10
Denmark	15	10	10
Fiji	20	10	15
Finland	15	10	5
France	15	10	5
Germany	15	10	10
Greece	No limit	No limit	No limit
Hungary	15	10	10
India	15	15	10-20
Indonesia	15	10	10-15
Ireland	15	10	10
Italy	15	10	10
Japan	10-15	10	5
Kiribati	20	10	15
South Korea	15	15	15
Malaysia	15	15	15
Malta	15	15	10

  

Country	Dividends % (See note)	Interest %	Royalties %
Mexico	15	10-15	10
Netherlands	15	10	10
New Zealand	15	10	10
Norway	15	10	5
Papua New Guinea	15-20	10	10
Philippines	25	15	15-25
Poland	15	10	10
Romania	15	10	10
Russia	15	10	10
Singapore	15	10	10
Slovakia	15	10	10
South Africa	15	10	5
Spain	15	10	10
Sri Lanka	15	10	10
Sweden	15	10	10
Switzerland	15	10	10
Taiwan	10-15	10	12.5
Thailand	20	10-25	15
United Kingdom	15	10	5
United States	15	10	5
Vietnam	10-15	10	10

Current as at 30 November 2008

Note: Dividend % reflects the rate applicable to individuals. If the beneficial owner of the dividends in a company that holds a certain level of voting power, a different rate may apply.

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