



01.09.2017

SWISS DOUBLE TAXATION AGREEMENTS

Status on 1st January 2017 updated 1 September 2017 *)

I. Double taxation agreements of the Confederation

Country / Jurisdiction **)	Subject matter	Date of signing	Publication in SR 0.672	Comments
Albania	I & C	A 12.11.99	.912.31	amendment to A 1999; in effect since 1.12.16; applicable since 1.1.17
		P 9. 9 15		
Algeria	I & C	A 3.6.06	.912.71	
Anguilla	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Antigua	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Argentina	S & Air (I)	N 13.1.50	.915.45	Suspended and not applicable as long as A 2014 is in effect.
	I & C	A 20.3.14	.915.41	in effect since 27.11.15; applicable since 1.1.15 for taxes at source and since 1.1.16 for administrative assistance
Armenia	I & C	A 12.6.06	.915.61	
Australia	I	A 28.2.80	.915.81	replaces A 1980; in effect since 14.10.14; applicable since 1.1.15
		A 30. 7.13		

*) Amendments since 1.1.2017 are marked in yellow

***) Name of country or jurisdiction with expanded spacing = comprehensive agreement

Abbreviations

A = agreement; AA = additional agreement; Air = airlines; AS = Official compilation of Federal legislation; C = capital taxes; I = income taxes; Iht. = inheritance, estate or death taxes; N = exchange of notes or letters; P = protocol, negotiation protocol or additional protocol; S = shipping companies.

Country / Jurisdiction*)	Subject matter	Date of signing	Publication in SR 0.672	Comments
Austria	I & C	A 30.1.74	.916.31	amendment to A 1974 amendment to A 1974 amendment to A 1974 amendment to A 1974 amendment to A 1974
		P 18.1.94		
		P 20.7.00		
		P 21.3.06	.916.312	
		P 3.9.09		
		P 4. 6.12		
Azerbaijan	I & C	A 23.2.06	.916.41	
		lht. A 30.1.74	.916.32	
Bahrain	Air (I & C)	A 9.11.04	.916.65	
Bangladesh	I	A 10.12.07	.916.71	
Barbados	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Belarus	I & C	A 26.4.99	.916.91	
Belgium	I & C	A 28.8.78	.917.21	Amendment to A 1978; in effect since 19.7.17; applicable from 1.1.18
		AA 10.4.14		
Belize	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Brazil	S & Air (I)	N 22.6.56	.919.85	
Bulgaria	I & C	A 28.10.91	.921.41	replaced A 1991
		A 19.9.12		
Burundi	S & Air (I & C)	N 29.6.59	.982.15	cf. Republic of Congo
Canada	I & C	A 5.5.97	.923.21	amendment to A 1997; in effect since 16.12.11, applicable since 1.1.12
		P 22.10.10		
Chile	I & C	A 2.4.08	.924.51	
China, People's Republic	Air (I)	A 12.11.73	.924.91	Art. 9 of Agreement on civil aviation (AS 1975, 567)
	I & C	A 6.7.90	.924.91	replaces A 1990; in effect since 15.11.14; applicable since 1.1.15
		A 25. 9.13		
Chinese Taipei (Taiwan)	I	A 8.10.07		private agreement (AS 2011 9351)
Colombia	I & C	A 26.10.07	.926.31	
Congo (Republic)	S & Air (I & C)	N 29.6.59	.982.15	valid also for Burundi and Rwanda

Country / Jurisdiction *)	Subject matter	Date of signing	Publication in SR 0.672	Comments
Croatia	I & C	A 12.3.99	.929.11	
Cyprus	I & C	A 25. 7.14	.925.81	in effect since 15.10.15; applicable since 1.1.16
Czech Republic	I & C	A 4.12.95 P 11.9.12	.974.31	amendment to A 1995; in effect since 11.10.13; applicable from 1.1.14
Denmark	I & C	A 23.11.73 P 11.3.97 P 21.8.09	.931.41	amendment to A 1973 amendment to A 1973
	Iht.	A 23.11.73	.931.42	
	I & C	N 20.3.78	.931.411	extension of A 1973
	Iht.	N 20.3.78	.931.421	to Faroe Islands
Dominica	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Ecuador	I & C	A 28.11.94 P 26. 7.17	.932.71	amendment to A 1994; not yet in effect
Egypt	I	A 20.5.87	.932.15	
Estonia	I & C	A 11.6.02 P 25. 8.14	.933.41	amendment to A 2002; in effect since 16.10.15; applicable since 1.1.16
Faroe Islands	I, C & Iht.	N 20.3.78	.933.411	cf. Denmark
	I & C	N 22.9.09	.933.412	cf. Denmark
Finland	I & C	A 16.12.91 P 19.4.06 P 22.09.09 P 18. 9.12	.934.51	amendment to A 1991 amendment to A 1991 amendment to A 1991
	Iht.	A 27.12.56	.934.52	
France	I & C	A 9.9.66 AA 3.12.69 AA 22.7.97 AA 27.8.09 AA 25. 6.14	.934.91	amendment to A 1966 amendment to A 1966 amendment to A 1966 for administrative assistance since 1.1.10 amendment to P to A (clarification of administrative assistance) in effect since 30.3.16
Ct. BE, BL, BS, SO, VD, VS, NE and JU		A 11.4.83		cross-border commuters
Ct. GE		A 29.1.73		cross-border commuters
Gambia	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)

Country / Jurisdiction *)	Subject matter	Date of signing	Publication in SR 0.672	Comments
Georgia	I & C	A 15.6.10	.936.01	
Germany Federal Republic	I & C	A 11.8.71 P 17.10.89 P 21.12.92	.913.62	amendment to A 1971 amendment to A 1971
		P 12.3.02 P 27.10.10		amendment to A 1971 amendment to A 1971
Ct. AG and ZH	lht.	A 30.11.78 A 1929 & 1931	.913.61	Rhine power plants
Ghana	I, C & capital gains	A 23.7.08 P 22.5.14	.936.31	amendment to A 2008 (administrative assistance); not yet in effect
Great Britain see United Kingdom				
Greece	I	A 16.6.83 P 4.11.10 P 2.8.12	.937.21	amendment to A 1983 amendment to A 1983
Grenada	I	N 20./26.8.63	.936 711	cf. United Kingdom (b)
Hong Kong	I	A 4.10.11	.941.61	
Hungary	I & C I & C	A 9.4.81 A 12.9.13	.941.81	replaces A 1981; in effect since 9.11.14; applicable since 1.1.15
Iceland	I & C	A 3.6.88 A 10.7.14	.944.51	replaces A 1988; in effect since 6.11.15; applicable since 1.1.16
India	I	A 2.11.94 P 16.2.00 P 30.8.10	.942.31	amendment to A 1994 amendment to A 1994
Indonesia	I	A 29.8.88 P 8.2.07	.942.71	amendment to A 1988
Iran	I & C	A 27.10.02	.943.61	
Ireland	I & C	A 8.11.66 P 24.10.80 P 26.1.12	.944.11 .944.111	amendment to A 1966 amendment to A 1966
Israel	Air (I & C) I & C	N 8.9./9.10.51 A 2.7.03	.944.91	not published

Country / Jurisdiction*)	Subject matter	Date of signing	Publication in SR 0.672	Comments
Italy	I & C	A 9.3.76	.945.41	amendment to A 1976 amendment to A 1976 (administrative assistance); in effect since 13.7.16; applicable since 23.3.15
		P 28.4.78	.945.411	
	I	A 3.10.74		cross-border commuters (SR 0.642.045.43)
Ivory Coast	I	A 23.11.87	.928.91	
Jamaica	I	A 6.12.94	.945.81	
Japan	I	A 19.1.71	.946.31	amendment to A 1971, in effect since 30.12.11, applicable since 1.1.12
		P 21.5.10		
Kazakhstan	I & C	A 21.10.99	.947.01	amendment to A 1999; in effect since 26.2.14; applicable from 1.1.15
		P 3.9.10		
Kenya	Air (I)	N 26.2./30.10.73	.947.25	
Korea (South)	I	A 12.2.80	.928.11	amendment to A 1980
		P 28.12.10		
Kosovo	I & C	A 26. 5.17		not yet in effect
Kuwait	I & C	A 16.2.99	.947.61	
Kyrgyzstan	I & C	A 26.1.01	.947.41	without art. 26 OECD
			.947	
Latvia	I & C	A 31.1.02	.948.71	not yet in effect
		P 12.11.16		
Lebanon	S & Air (I)	N 26.6./11.9.57	.948.95	
Liechtenstein	I	A 22.6.95	.951.43	agreement limited to certain tax matters
	I & C	A 10. 7.15	.951.43	replaces A 1995; in effect since 22.12.16; applicable since 1.1.17
Lithuania	I & C	A 27.5.02	.951.61	
Luxembourg	I & C	A 21.1.93	.951.81	amendment to A 1993 amendment to A 1993
		AA 25.8.09		
		AA 11.7.12		

Country / Jurisdiction*)	Subject matter	Date of signing	Publication in SR 0.672	Comments
Macedonia	I & C	A 14.4.00	.952.01	
Malawi	I	N 7.4./3.5.65	.953.21	cf. United Kingdom (a)
Malaysia	I	A 30.12.74	.952.71	
Malta	I	A 25.2.11	.954.51	
Mexico	I	A 3.8.93 P 18.9.09	.956.31	amendment to A 1993
Moldova	I & C	A 13.1.99	.956.51	
Mongolia	I & C	A 20.9.99	.957.21	
Montenegro	I & C	A 13.4.05	.968.21	same agreement as with Serbia
Montserrat	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Morocco	I	A 31.3.93	.954.91	
Netherlands	I & C	A 12.11.51 A 22.6.66 I A 26.2.10 Iht. A 12.11.51	.963.61 .963.62	amendment to A 1951 replaced A from 1951
New Zealand	I	A 6.6.80	.961.41	
Norway	I & C	A 7.9.87 P 12.4.05 P 31.8.09 P 4.9.15	.959.81	amendment to A 1987 amendment to A 1987 amendment to A 1987; in effect since 13.10.16; applicable since 1.1.17
Oman	Air (I & C) I & C	A 3.11.07 A 22.5.15	.961.65 .961.61	in effect since 13.10.16; applicable since 1.1.17
Pakistan	I I	A 19.7.05 A 21. 3.17	.962.31	Replaced A 2005; not yet in effect
Peru	I & C	A 21.9.12	.964.11	in effect since 10.3.14; applicable from 1.1.15
Philippines	I	A 24.6.98	.964.51	
Poland	S & Air (I & C) I & C	N 13.6.61 A 2.9.91 P 20.4.10	.964.95 .964.91	amendment to A 1991

Country / Jurisdiction *)	Subject matter	Date of signing	Publication in SR 0.672	Comments
Portugal	I & C	A 26.9.74	.965.41	amendment to A 1974
		P 25.6.12		
Qatar	I	A 24.9.09	.965.61	
Romania	I & C	A 25.10.93	.966.31	amendment to A 1993
		P 28.2.11		
Russia	S & Air (I & C) I & C	N 18.1.68	.977.25	amendment to A 1995
		A 15.11.95	.966.51	
		P 24.9.11		
Rwanda	S & Air (I & C)	N 29.6.59	.982.15	cf. Republic of Congo
Saudi Arabia	Air (I & C)	A 20.2.99	.914.95	
Serbia	I & C	A 13.4.05	.968.21	same agreement as with Montenegro
Singapore	I & C I	A 25.11.75	.968.91	replaces A 1975; in effect since 1.8.12; applicable for Switzerland from 1.1.13, for Singapore from 1.1.14
		A 24.2.11		
Slovakia	I & C	A 14.2.97	.969.01	amendment to A 1997
		P 8.2.11		
Slovenia	I & C	A 12.6.96	.969.11	amendment to A 1996
		P 8.9.12		
South Africa	I	A 8.5.07	.911.82	
Spain	I & C	A 26.4.66	.933.21	amendment to A 1966 amendment to A 1966
		P 29.6.06		
		P 27.7.11		
Sri Lanka	I & C	A 11.1.83	.971.21	
St. Kitts & Nevis	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
St. Lucia	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Sweden	I & C	A 7.5.65	.971.41	amendment to A 1965 amendment to A 1965
		P 10.3.92		
		P 28.2.11		
	Iht.	A 7.2.79	.971.42	
Tajikistan	I & C	A 23.6.10	.972.91	without art. 26 OECD
Thailand	I	A 12.2.96	.974.51	
Togo	Air	A 3.12.80		(SR 0.748.197.49)

Country / Jurisdiction*)	Subject matter	Date of signing	Publication in SR 0.672	Comments
Trinidad and Tobago	I	A 1.2.73	.975.41	
Tunisia	I	A 10.2.94	.975.81	
Turkey	I	A 18.6.10	.976.31	
Turkmenistan	I & C	A 8.10.12	.976.01	
Ukraine	I & C	A 30.10.00	.976.71	
United Arab Emirates	Air (I & C)	A 8.1.92		
	I	A 6.10.11	.932.51	
United Kingdom	I	A 8.12.77	.936.712	
	I	P 5.3.81		amendment to A 1977
		P 17.12.93		amendment to A 1977
		P 26.6.07		amendment to A 1977
		P 7.9.09		amendment to A 1977
	Iht.	A 17.12.93	.936.73	
	I	A 30.9.54	.936.711	replaced by A 1977; still applicable in relation to certain states or jurisdictions*) and to certain tax questions
Ct. VD	Iht.	A 27.8.1872		repealed; still valid for certain cases
(a)	I	N 30.5.61	.953.21	extension of A 1954 to Malawi and Zambia
		N 7.4./3.5.65		
		N 14.10.65		
(b)	I	N 20./26.8.63	.936.711	extension of A 1954 to various areas (AS 1964, 698), List of these areas *)
United States of America	I	A 2.10.96	.933.61	
		P 23.9.09		amendment to A 1996; not yet in effect
	Iht.	A 9.7.51	.933.62	
Uruguay	I	A 18.10.10	.977.61	
USA				cf. United States
Uzbekistan	I & C	A 3.4.02	.962.11	
		P 1.7.14		amendment to A 2002 (administrative assistance); in effect since 14.10.15; applicable since 1.1.16

*) Anguilla, Antigua, Barbados, Belize, Dominica, Gambia, Grenada, Virgin Islands, Malawi, Montserrat, St. Kitts and Nevis, St. Lucia, St. Vincent and Grenadines, Zambia.

Country / Jurisdiction *)	Subject matter	Date of signing	Publication in SR 0.672	Comments
Venezuela	S & Air (I)	A 7.11.85	.978.55	
	I & C	A 20.12.96	.978.51	
Vietnam	I & C	A 6.5.96	.978.91	
St. Vincent & Grenadines	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Virgin Islands	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Zaire cf. Congo (Republic)				
Zambia	I	N 30.5.61	.982.31	cf. United Kingdom (a)
		N 14.10.65		
	I	A 29. 8.17	not yet in effect	

Negotiations have taken place or are still under way with the following countries:

Bahrain (agreement initialled), Bosnia and Herzegovina, **Brazil (agreement initialled)**, Costa Rica, France (agreement on tax questions concerning the EuroAirport Basle/Mulhouse initialled) Germany, Israel (revision of the agreement from 2003), Italy (new agreement on cross-border commuters, which replaces the 1974 agreement, initialled), Kuwait (protocol of amendment initialled), Libya, **Rwanda**, Saudi Arabia (agreement initialled), South Africa (protocol of amendment initialled), Sri Lanka, Syria, Ukraine, Zimbabwe (agreement initialled).

II. Agreements regarding the taxation of shipping companies and airlines

Bahrain	9.11.2004
Brazil	22.6.1956
Democratic Republic of Congo ¹⁾	29.6.1959
Kenya *	26.2./30.10.1973
Lebanon	26.6./11.9.1957
Malta	30.3.1987
Oman	3.11.2007
Saudi Arabia *	20.2.1999
Ex Soviet Union ²⁾	18.1.1968
Togo *	3.12.1980
UAE *	8.1.1992

* Only for airlines

1) Also applicable for Burundi and Rwanda

2) Applicability for CIS states to be clarified on an individual basis

III. Agreements regarding the taxation of shipping companies and airlines that are suspended so long as the double taxation agreement is in effect

Algeria *	17.3.1972
Argentina	13.1.1950
Turkey *	29.6.1990
Uruguay	30.12.1965

* Only for airlines

IV. Other agreements regarding the taxation of shipping companies and airlines with countries with which a double taxation agreement with a provision on the taxation of shipping companies and airlines was concluded

China *	1.3.2011
Poland	13.6.1961
Venezuela *	7.11.1985
Yugoslavia ¹⁾	4.11./19.12.1964

* Only for airlines

1) Also applicable for Croatia

V. Other agreements

Germany

Agreements of the Cantons of Aargau (29.7./7.8.1929) and Zurich (15.5./11.7.1931) regarding the taxation of Rhine power plants.

Declarations of reciprocity of the Cantons of Appenzell A/Rh, Appenzell I/Rh, Basel Stadt, Graubünden, Luzern, Nidwalden, St. Gallen, Solothurn, Thurgau, Uri, Vaud and Zug regarding inheritance taxes.

France

Negotiation protocol dated 10.2.1955 regarding French sales tax (now value added tax) on royalties.

Agreement of the Canton of Geneva (29.1.1973) regarding fiscal equalisation with French border municipalities.

Declaration of reciprocity of the Canton of Solothurn regarding inheritance taxes.

Agreement of 23 cantons and half-cantons regarding the tax treatment of grants exclusively for altruistic purposes (30.10.1979).

Agreement of the Cantons of Bern, Solothurn, Basel Stadt, Basel Landschaft, Vaud, Valais, Neuchâtel and Jura regarding the taxation of cross-border commuters (11.4.1983/5.9.1985).

Israel

Declaration of reciprocity of the Canton of Basel Stadt regarding inheritance taxes.

Italy

Agreement (31.7.1935) on the tax exemption of schools.

Agreement (3.10.1974) on the taxation of cross-border commuters.

Liechtenstein

Declarations of reciprocity of the Cantons of Fribourg, Graubünden, St. Gallen and Schaffhausen regarding inheritance taxes.

United States of America

Declarations of reciprocity of the Cantons of Basel Stadt and Zurich regarding inheritance taxes.

VI. TREATY-BASED RESTRICTIONS ON FOREIGN TAXES

Overview of permissible tax rates in percent Aa) Status as at 1st January 2017

Source state / Jurisdiction	Dividends			Special cases	Interest	Royalties	Private retirement benefits and pensions	Relief in Switzerland
	Rule	Subsidiary						
			Stake in %					
Albania	15	5	25		5 Ac)	5	0	Ad)
Algeria	15	5	20		10 Ac)	10	0	Ad)
Argentina Br)	15	10	25		12 Ac)	3/5/10/15	0	Ad)
Armenia	15	5	25	Bo)	10 Ac)	5	0	Ad)
Australia	15	5/0	10/80	Ae) Cf) Cr) Cw)	10 Cf) Cl) Cw)	5	0 Cb)	
Austria	15	0	20		0	0	0	Ad)
Azerbaijan	15	5	20	Bx)	10 Ac)	10/5	0	Ad)
Bangladesh	15	10	20		10 Ac)	10	0	Ad)
Belarus	15	5	25		8 Ac) Ag)	10/5/3 Bz)	0	Ad)
Belgium	15	10	25		10 Ac)	0	0	Ad)
Belgium (new) Ab)	15	0	10	Cf)	10 Bv)	0		Ad)
Bulgaria	10	0	10 Ai)	Ca) Cf)	5 Ah) Bv) Co)	0	0 Bb)	Ad)
Canada	15	5	10 Bu)	Cf)	10 Ac)	10 Bv)	15 Ao)	Ad)
Chile Cl)	15	15			15/5	10/5	15	Ad) Cp)
China	10	5	25	Al)	10 Al)	9	0	Ad)
Chinese Taipei (Taiwan)	15	10	20		10 Ac)	10	Cj)	Ad)
Colombia	15	0	20		10 Ah)	10	0	Ad) Ar)
Croatia	15	5	25		5 Ac)	0	0	Ad)
Cyprus Am)	15	0	10 Ai)	Ae) Au) Cf)	0	0	0 Cg)	Ad)
Czech Republic	15	0	10 Ai)	Ca) Cf)	0	5	0	Ad)
Denmark	15	0	10	Cf)	0	0	Cj)	Ad)
Ecuador	15	15		Ae)	10 Ac)	10	0	Ad)
Egypt	15	5	25		15 Ac)	12.5	0	Ad) Ar) Az)
Estonia	15	5	20		10 By) Cc)	10 Bh)	0	Ad)
Estonia (new) Am)	10	0	10 Ai)	Ca) Cf)	0	0	0	Ad)
Finland	10	0	10		0	0	0	Ad)
France	15	0	10		0	5	0 Cg)	Ad)
Georgia	10	0	10		0	0	0	Ad)
Germany	15	0	10 Ai) Cv)	Af)	0	0	0	Ad)
Ghana	15	5	10		10 Ah)	8	0	Ad)
Great Britain see United Kingdom								
Greece	15	5	25	Cf)	7	5	0	Ad)
Hong Kong	10	0	10	Ae)	0	3	Cj)	Ad)
Hungary	15 Av)	0	10	Ca) Cf)	0 Bw)	0	Cf)	Ad)

Source state / Jurisdiction	Dividends			Interest	Royalties	Private retirement benefits and pensions	Relief in Switzerland	
	Rule	Subsidiary						Special cases
			Stake in %					
Iceland	15	5	25		0	0	0	Ad)
Iceland (new) Am)	15	0	10 Ai)	Ca) Cf)	0	0/5	Cj)	Ad)
India	10	10		Ae)	10 Bc)	10 Bd)	0	Ad)
Indonesia	15	10	25		10	10 Ax)	0	Ad)
Iran	15	5	15		10 Ac)	5	0	Ad)
Ireland	15	0	10	Cf)	0	0	0	Ad)
Israel	15	5	10	Bq)	10 Ac) Ag)	5	0	Ad)
Italy	15	15			12.5	5	0	Ad)
Ivory Coast	15	15		Ay)	15 Ac)	10	0	Ad) Az)
Jamaica	15	10	10		10 Ag)	10 Be)	0	Ad)
Japan	10	5/0	10/50	Cf) Cq)	10 Ac)	0	0	Ad)
Kazakhstan	15	5	10	Cf)	10 Ac)	10	0	Ad)
Korea (South)	15	5	10		10 Ac)	5	0	Ad) Ar)
Kuwait	15	15		Ae)	10 Ae)	0	0	Ad)
Kyrgyzstan	15	5	25		5	5	0	Ad)
Latvia	15	5	20		10 Bv) Cc)	10 Bh)	0	Ad)
Liechtenstein Bg)	15	0	10	Bn)	0	0	0	Ad)
Lithuania	15	5	20		10 Bv) Cc)	10 Bh)	0	Ad)
Luxembourg	15	0 Ba)	10		10 Aw)	0	0	Ad)
Macedonia	15	5	25		10 Ah)	0	0	Ad)
Malaysia	15	5	25	Ap)	10 Aq)	10 Aq)	0	Ad) Ap) Ar)
Malta	0	0	25	Ae) Ci)	10 Ah)	0	0	Ad)
Mexico	15	0	10	Cf)	10/5 At)	10	0	Ad)
Moldova	15	5	25		10 Ac)	0	0	Ad)
Mongolia	15	5	25		10 Ac)	0	0	Ad)
Montenegro	15	5	20		10	10	0	Ad)
Morocco	15	7	25		10	10	0	Ad)
Netherlands	15	0	10	As) Cf)	0	0	0 Cg)	Ad)
New Zealand	15	15			10	10	0	Ad)
Norway	15	0	10		0	0	15	Ad)
Oman Bg)	15	5	10		5	8	0	Ad)
Pakistan	20	10	20		10	10	0	Ad) Ar)
Philippines	15	10	10		10	15	0	Ad) By)
Peru	15	10	10		15	15 Cs)	0	Ad)
Poland	15	0	10 Cn)	Cf)	5 Co)	5 Co)	0	Ad)
Portugal	15	0	25 Cn)	Ak) Cm)	10	5	0	Ad) Bv)
Qatar	15	5/10 Ck)	10	Au) Cf))	0	0	Cj)	Ad)
Romania	15	0	25	Cf) Cw)	5 By) Co)	0	0	Ad)
Russia	15	5	20	Bf) Cf)	0	0	0	Ad)

Source state / Jurisdiction	Dividends			Interest	Royalties	Private re-tirement benefits and pensions	Relief in Switzerland	
	Rule	Subsidiary						Special cases
			Stake in %					
Serbia	15	5	20		10	10	0	Ad)
Singapore	15	5	10		5 Ct)	5 Ct)	0	Ad)
Slovakia	15	0	10	Cf) Cw)	5 Ad) By) Co)	5 Co)	0	Ad)
Slovenia	15	0	25	Cf)	5 Bv) Co)	5 Co)	0	Ad)
South Africa	15	5	20		5	0	Cj)	Ad)
Spain	15	0	10 Ai)	Cf)	0	5	0	Ad)
Sri Lanka	15	10	25		10/5 An)	10 Ax)	0	Ad)
Sweden	15	0	10	Cf)	0 Aw)	0	Cj)	Ad)
Tajikistan	15	5	20		10 Ah)	5	0	Ad)
Thailand	15	10	10		15/10 Ac) Bl)	10/5 Bm)	0	Ad) Ar)
Trinidad and Tobago	20	10	10		10	10 Ax)	0	Ad) Ar)
Tunisia	10	10			10	10	0	Ad)
Turkey	15	5	20	Cd)	10/5 Ce)	10 Ce)	0	Ad) Ce)
Turkmenistan	15	5	25		10	10	0	Ad)
Ukraine	15	5	20		10 Ac)	10 Bp)	0	Ad)
United Arab Emirates	15	5	10	Cf) Au)	0	0	Cj)	Ad)
United Kingdom	15	0	10	Ae)	0	0	0 Ch)	Ad)
Uruguay	15	5	25		10 Cu)	0	0	Ad)
USA	15	5	10	Bi) Cf)	0 Bj)	0	0 Bk)	Ad)
Uzbekistan	15	5	20		5 Ac)	5	0	Ad)
Venezuela	10	0	25		5	5	0	Ad)
Vietnam	15	10/7	25/50		10 Ac)	10	0	Ad) Ar)

Notes

- Aa The restrictions generally apply mutatis mutandis to Swiss withholding tax.
- Ab Not yet in effect.
- Ac In certain cases, interest payments are exempt from tax in the source state.
- Ad Switzerland grants a lump-sum deduction for the tax levied in the source state.
- Ae Ecuador, Hongkong, India, Kuwait Malta and the United Kingdom do not levy a withholding tax. Australia does not levy a withholding tax if the profits of the Australian company have been fully taxed.
- Af 5 % for dividends from border power plants, 30 % (at present actually 25 % plus solidarity supplement), for income from profit sharing bonds, for silent partnership income and for income from loans participating in profits. 20 % or 25 % plus solidarity supplement for returns on profit participation rights paid after 31.12.1989, 15 % for returns on profit participation rights created before 19.5.1989 and paid before 31.12.1992.
- Ag Interest on bank loans 5%.
- Ah 0 % for interest on equipment delivered on credit and on inventory credit sales (exception: Peru), as well as on bank loan interest.
- Ai If the participation was held for an uninterrupted period of at least 12 months.
- Ak 5 % for dividends from participations of more than 25 % held for at least 2 years (cf. Article 10 par. 2 a)).

Al	0 % on dividend payments to the Contracting States or to the central banks. The rate of 0% also applies to payments to institutions wholly owned by the Contracting State. In respect of interest payments generally and in respect of dividend payments only in respect of those institutions which have been agreed on by the Contracting States. At present, those are the following two Chinese institutions: „China Investment Corporation (CIC)“ and „National Council for Social Security Fund“.
Am	Applicable since 1st January 2016.
An	Bank loan interest 5 %.
Ao	Canada can levy a withholding tax of 15 %. Relief in Switzerland by means of a deduction of a third of the net amount.
Ap	Malaysia and Singapore do not levy any withholding tax. Switzerland grants a credit for 10 % of the net dividends.
Aq	Interest on approved loans as well as approved royalties are exempt from tax in Malaysia and Singapore.
Ar	Credit of 10% on interest (Egypt, China, South Korea, Malaysia and Singapore: also on royalties; Trinidad and Tobago: also on dividends paid to individuals; Colombia, Thailand, Pakistan and Vietnam: also on dividends provided they are not exempt due to the holding company privilege) even if the tax is lower or does not apply (under certain conditions).
As	Exemption only if the link between the two companies is not created or maintained primarily in order to benefit from this additional advantage.
At	5% for interest payments to banks, insurance companies and securities traders, as well as for interest on bonds and securities traded regularly on the authorised market.
Au	0% on dividends paid to public institutions.
Av	Hungary does not levy any withholding tax on dividends that are reinvested in Hungary and on dividends paid to foreign legal entities.
Aw	Luxembourg and Sweden do not levy any withholding tax on interest.
Ax	Service fees 5 %.
Ay	Withholding tax of 18 % if the company's profits are exempt from tax in the Ivory Coast; no lump-sum credit in Switzerland.
Az	Credit of 10 % on interest (Ivory Coast) and royalties (Egypt).
Ba	5% if a stake of at least 25 % is not held for an uninterrupted period of at least two years.
Bb	State at source may tax, if the State of residence does not tax.
Bc	Tax exemption in the source state for interest on loans granted, guaranteed or insured by a contracting state's public body as well as for loans approved by the Indian authorities and assets held by airlines operating internationally.
Bd	Applies also to technical services.
Be	Service fees 5 %; leasing charges 6 %.
Bf	Stake of 20 % and investments of at least CHF 200,000, or equivalent in another currency.
Bg	Applicable since 1st January 2017.
Bh	5 % for leasing payments.
Bi	No reduction to 5% for dividends paid by a US Regulated Investment Company; dividends from a US Real Estate Investment Trust (REIT) are subject to withholding tax of 15 % if the recipient is an individual who holds less than 10 % in the REIT (otherwise no relief and no lump-sum tax credit).
Bj	No relief and no lump-sum tax credit for certain interest payments that depend on the debtor's profit, as well as for interest paid by a US Real Estate Mortgage Investment Conduit.
Bk	15 % for US social security pensions. Relief in Switzerland by means of a deduction of a third of the net amount.
Bl	10 % for interest paid to financial institutions (incl. insurance companies).
Bm	10 % for royalties on patents, trade names, designs, models, plans and know-how. 5% for royalties on the right to use the copyright to literary, artistic or scientific works.
Bn	0 % on dividends paid to the Contracting States, including their political subdivisions or local authorities, to the central banks and to pension funds.
Bo	Stake of 25 % and at least CHF 200,000, or equivalent in another currency.
Bp	Royalties for the right to use the copyright to scientific works, patents, trade names, designs or models, secret formulas or procedures, or for information concerning industrial, commercial or scientific experience can be taxed only in the recipient's country of residence.

Bq	10 % for dividends on financial interests resulting from profits that were subject to a preferential profit tax rate in Israel.
Br	Applicable since 1 st January 2015 for taxes at source and since 1 st January 2016 for administrative assistance.
Bs	[abrogated].
Bt	[abrogated]
Bu	10 % of voting rights and capital.
Bv	0 % in certain cases.
Bw	Hungary does not levy any withholding tax on interest paid to legal entities. Interest paid by the government, the Hungarian National Bank and other financial institutions registered in Hungary is exempt from withholding tax in Hungary.
Bx	Stake of 20 % and investment of at least USD 200,000.
By	Lump-sum credit of 10 % in the case of royalties.
Bz	5 % for leasing charges, 3 % for royalty payments on patents and know-how.
Ca	0 % on dividends paid to the National Banks.
Cb	Lump sums under a pension scheme, or in consequence of retirement, invalidity, disability or death, or by way of compensation for injuries, may be taxed in the source State.
Cc	0 % for interest in connection with credit sales between unrelated companies.
Cd	5 % in the case of stakes of 20%.
Ce	During the first five years of the application of the agreement: credit of 5% on interest or leasing charges and of 10% on royalties if this income is exempt from tax or is taxed at a lower rate than the rate provided for in Article 11 or 12.
Cf	0 % on dividend payments to pension plans.
Cg	In certain cases, pensions and annuities may be taxed in the source country.
Ch	Lump-sum payments from a pension scheme can be taxed only in the source country. No corresponding credit in the country of residence of the recipient of the lump sum payment.
Ci	The Maltese tax on the gross dividend amount may not exceed the tax payable on the profits in the country of origin.
Cj	Taxation in the source country.
Ck	5 % in the case of stakes held by companies, 10 % in the case of stakes held by individuals.
Cl	0 % on interest payments to a financial institutions not related to the payer.
Cm	5 % for dividend payments to pension funds.
Cn	Provided the stake was held for a minimum of 24 months before the dividends matured.
Co	0 % for payments between related companies.
Cp	Switzerland grants relief of 15 % on 115 % of the amount of the dividend received.
Cq	5 % in the case of stakes of 10 % of the voting power, and 0 % if 50 % of the voting rights.
Cr	5 % in case of an interest of at least 10 % and 0 % in case of an interest of at least 80 % of the voting shares.
Cs	10 % for technical assistance and digital services.
Ct	For interest on loans and for royalties exempt from tax in Singapore based on approval by the competent authorities of Singapore before the entry into force of the new agreement, a credit of 10 % (in the case of interest) and of 5 % (in the case of royalties) is granted during the first five years of the application of the new agreement.
Cu	0 % for interest on equipment delivered on credit and on inventory credit sales, as well as on loans of a least three years for financing investment projects.
Cv	Irrespective of the stake, the withholding tax rate is 15 % for dividends paid by a German real estate company listed on a stock exchange or by a German investment fund or investment company.
Cw	0 % on dividends paid to Contracting states and national banks.