



01.01.2024

SWISS DOUBLE TAXATION AGREEMENTS

Status on 1st January 2024

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 P 9. 9 15	.912.31	amendment to A 1999
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
Armenia	I & C	A 12. 6.06 P 12.11.21	.915.61	amendment to A 2006; in effect since 2.5.23; applicable since 1.1.24
Australia	I	A 30. 7.13	.915.81	
Austria	I & C	A 30.1.74 P 18.1.94 P 20.7.00 P 21.3.06 P 3.9.09 P 4 6.12	.916.31 .916.312	amendment to A 1974 amendment to A 1974 amendment to A 1974 amendment to A 1974
	Iht.	A 30.1.74	.916.32	

*) 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
Azerbaijan	I & C	A	23.2.06	.916.41	
Bahrain	Air (I & C)	A	9.11.04	.916.65	Suspended and not applicable as long as A 2019 is in effect in effect since 27.7.21; applicable since 1.1.22
	I & C	A	23.11.19	.916.61	
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 AA	28.8.78 10.4.14	.917.21	Amendment to A 1978
Belize	I	N	20./26.8.63	.936.711	cf. United Kingdom (b)
Brazil	S & Air (I)	N	22.6.56	.919.85	Suspended and not applicable as long as A 2018 is in effect in effect since 16.3.2021; applicable since 1.1.2022
	I	C	3. 5.18	.919.81	
Bulgaria	I & C	A	19.9.12	.921.41	
Burundi	S & Air (I & C)	N	29.6.59	.982.15	cf. Republic of Congo
Canada	I & C	A P	5.5.97 22.10.10	.923.21	amendment to A 1997; in effect since 16.12.11, applicable since 1.1.12
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	25. 9.13	.924.91	
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
Croatia	I & C	A	12.3.99	.929.11	
Cyprus	I & C	A P	25. 7.14 20. 7.20	.925.81	Amendment to A 2014; in effect since 3.11.21; applicable since 1.1.22
Czechia	I & C	A P	4.12.95 11.9.12	.974.31	amendment to A 1995

Country / Jurisdiction	Subject matter	Date of signing	Publication in SR 0.672	Comments
Denmark	I & C	A 23.11.73	.931.41	amendment to A 1973
		P 11.3.97		
		P 21.8.09		
	Iht.	A 23.11.73	.931.42	amendment to A 1973
	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	.932.71	amendment to A 1994 (administrative assistance); not yet in effect since 17.4.2019; applicable from 1.1.2020
		P 26. 7.17		
Egypt	I	A 20.5.87	.932.15	
Estonia	I & C	A 11.6.02	.933.41	amendment to A 2002
		P 25. 8.14		
Ethiopia	I	C 29. 7.21		not yet in effect
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	.934.51	amendment to A 1991
		P 19.4.06		
		P 22.09.09		
		P 18. 9.12		
	Iht.	A 27.12.56	.934.52	amendment to A 1991
France	I & C	A 9.9.66	.934.91	amendment to A 1966
		AA 3.12.69		amendment to A 1966
		AA 22.7.97		amendment to A 1966; for administrative assistance since 1.1.10
		AA 27.8.09		amendment to P to A (clarification of administrative assistance) in effect since 30.3.16
		AA 25. 6.14		cross-border commuters
		A 11.4.83		cross-border commuters
Ct. BE, BL, BS, SO, VD, VS, NE and JU Ct. GE		A 29.1.73		
		A 23.3.17		EuroAirport Basle-Mulhouse; entered in force on 28.12.17; applicable since 1.1.18
Gambia	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Georgia	I & C	A 15.6.10	.936.01	

Country / Jurisdiction	Subject matter	Date of signing		Publication in SR 0.672	Comments
Germany Federal Republic	I & C	A	11.8.71	.913.62	amendment to A 1971 amendment to A 1971 amendment to A 1971 amendment to A 1971
		P	17.10.89		
		P	21.12.92		
		P	12.3.02		
		P	27.10.10		
	Ct. AG and ZH	Iht.	A	30.11.78	.913.61
A			1929 & 1931		
Ghana	I, C & capital gains	A	23.7.08	.936.31	amendment to A 2008 (administrative assistance); in effect since 29.10.2018; applicable since 1.1.2019
		P	22.5.14		
Great Britain see United Kingdom					
Greece	I	A	16.6.83	.937.21	amendment to A 1983 amendment to A 1983
		P	4.11.10		
		P	2. 8.12		
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	A	12. 9.13	.941.81	
Iceland		A	10. 7.14	.944.51	
India	I	A	2.11.94	.942.31	amendment to A 1994 amendment to A 1994
		P	16.2.00		
		P	30.8.10		
Indonesia	I	A	29.8.88	.942.71	amendment to A 1988
		P	8.2.07		
Iran	I & C	A	27.10.02	.943.61	amendment to A 2002; in effect since 20.2.23; applicable since 1.1.24
		P	12. 6.19		
Ireland	I & C	A	8.11.66	.944.11	amendment to A 1966 amendment to A 1966 amendment to A 1966; in effect since 21.10.20
		P	24.10.80	.944.111	
		P	26.1.12		
		P	13. 6.19		
Israel	Air (I & C)	N	8.9./9.10.51	.944.91	not published
	I & C	A	2.7.03		
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	
		P	23. 2.15		

Country / Jurisdiction	Subject matter	Date of signing	Publication in SR 0.672	Comments
Italy	I	P 23.12.20		amendment to A 1976; not yet in effect
		A 3.10.74		cross-border commuters (SR 0.642.045.43)
		A 23.12.20		substitutes A 1974; not yet in effect
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
		P 21.5.10		amendment to A 1971; in effect since 30.11.22
		P 16.7.21		
Kazakhstan	I & C	A 21.10.99	.947.01	
		P 3.9.10		amendment to A 1999
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		amendment to A 1980; in effect since 28.10.20
		P 17. 5.19		
Kosovo	I	A 26. 5.17	.947.51	in effect since 10.10.18; applicable since 1.1.19
Kuwait	I & C	A 16.2.99	.947.61	
		P 6. 11.19		Amendment to A 1999; not yet in effect
Kyrgyzstan	I & C	A 26.1.01	.947.41	without art. 26 OECD
Latvia	I & C	A 31.1.02	.948.71	
		P 12.11.16		amendment to A 2002 in effect since 3.9.18; applicable since 1.1.19
Lebanon	S & Air (I)	N 26.6./11.9.57	.948.95	
Liechtenstein	I & C	A 10. 7.15	.951.43	
		P 14. 7.20		amendment to A 2015; in effect since 1.12.21; applicable since 1.1.22
Lithuania	I & C	A 27.5.02	.951.61	
Luxembourg	I & C	A 21.1.93	.951.81	
		AA 25.8.09		amendment to A 1993
		AA 11.7.12		amendment to A 1993
Malawi	I	N 7.4./3.5.65	.953.21	cf. United Kingdom (a)

Country / Jurisdiction	Subject matter	Date of signing		Publication in SR 0.672	Comments
Malaysia	I	A	30.12.74	.952.71	
Malta	I	A	25.2.11	.954.51	Amendment to A 2011; in effect since 3.11.21; applicable since 1.1.22
		P	16. 7.20		
Mexico	I	A	3.8.93	.956.31	amendment to A 1993
		P	18.9.09		
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	A	26.2.10	.963.61	amendment to A 2010; in effect since 30.11.20
	Iht.	A	12.11.51	.963.62	
New Zealand	I	A	6.6.80	.961.41	amendment to A 1980; in effect since 10.12.2020
		P	8.8.19		
North Macedonia	I & C	A	14.4.00	.952.01	amendment to A 2000; not yet in effect
		P	19. 5.21		
Norway	I & C	A	7.9.87	.959.81	amendment to A 1987 amendment to A 1987 amendment to A 1987 amendment to A 1987; in effect since 26.10.20
		P	12.4.05		
		P	31.8.09		
		P	4.9.15		
		P	20. 6.19		
Oman	Air (I & C)	A	3.11.07	.961.65	
	I & C	A	22.5.15	.961.61	
Pakistan	I	A	21.3.17	.962.31	in effect since 29.11.18; applicable since 1.1.19
Peru	I & C	A	21.9.12	.964.11	
Philippines	I	A	24.6.98	.964.51	
Poland	S & Air (I & C)	N	13.6.61	.964.95	amendment to A 1991
	I & C	A	2.9.91	.964.91	
		P	20.4.10		

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)	N	18.1.68	.977.25	amendment to A 1995
	I & C	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	in effect since 1.4. 2021; applicable since 1.1.2022
	I & C	A	18. 2.18	.914.91	
Serbia	I & C	A	13.4.05	.968.21	same agreement as with Montenegro
		P	19. 9.23		amendment to A 2005; not yet in effect
Singapore	I	A	24.2.11	.968.91	
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	7.9.12		amendment to A 1996; not yet in effect
		P	30. 5.23		
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)
St. Vincent & Grenadines	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 amendment to A 1965; in effect since 6.12.20
		P	10.3.92		
		P	28.2.11		
		P	19. 6.19		
Taiwan (Taipei Chinese)	Iht.	A	7.2.79	.971.42	private agreement (AS 2011 9351)
	I	A	8.10.07		

Country / Jurisdiction	Subject matter	Date of signing		Publication in SR 0.672	Comments
Tajikistan	I & C	A	23.6.10	.972.91	without art. 26 OECD amendment to A 2010; in effect since 2.11.23; applicable since 2.11.23/1.1.24
		P	4.7.22		
Thailand	I	A	12.2.96	.974.51	
Togo	Air	A	3.12.80		
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	
		P	24.1.19		
United Arab Emirates	Air (I & C)	A	8.1.92		amendment to A 2000; in effect since 16.10.20
	I	A	6.10.11	.932.51	
United Kingdom	I	A	8.12.77	.936.712	
	I	P	5.3.81		
		P	17.12.93		
		P	26.6.07		
		P	7.9.09		
		P	30.11.17		
	Iht.	A	17.12.93	.936.73	
	I	A	30.9.54	.936.711	
Ct. VD	Iht.	A	27.8.1872		replaced by A 1977; still applicable in relation to certain states or jurisdictions*) and to certain tax questions repealed; still valid for certain cases
(a)	I	N	30.5.61	.953.21	
		N	7.4./3.5.65		
		N	14.10.65		
(b)	I	N	20./26.8.63	.936.711	
United States of America	I	A	2.10.96	.933.61	extension of A 1954 to Malawi and Zambia
		P	23.9.09		
	Iht.	A	9.7.51	.933.62	extension of A 1954 to various areas (AS 1964, 698), List of these areas *)
					amendment to A 1996 in effect since 20.9.19

Country / Jurisdiction	Subject matter	Date of signing	Publication in SR 0.672	Comments
Uruguay	I & C	A 18.10.10	.977.61	cf. United States
USA				
Uzbekistan	I & C	A 3.4.02 P 1. 7.14	.962.11	amendment to A 2002 (administrative assistance)
Venezuela	S & Air (I) I & C	A 7.11.85 A 20.12.96	.978.55 .978.51	
Vietnam	I & C	A 6.5.96	.978.91	
Virgin Islands	I	N 20./26.8.63	.936.711	cf. United Kingdom (b)
Zaire cf. Congo (Republic)				
Zambia	I	N 30.5.61 N 14.10.65 A 29. 8.17	.982.31	cf. United Kingdom (a) in effect since 7.6.2019; applicable since 1.1.2020

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

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

Angola (agreement initialled), Bosnia and Herzegovina, Cameroon, Canada (protocol of amendment initialled), Costa Rica, Germany (protocol of amendment initialled), Hong Kong, Israel (protocol of amendment initialled), Jordan (agreement initialled), Kazakhstan, Kenya, Libya, Nigeria, Qatar, Russia (protocol of amendment initialled), Rwanda, Senegal, Singapore, Slovenia (protocol of amendment initialled), Sri Lanka, South Africa (protocol of amendment initialled), Syria, United Arab Emirates (protocol of amendment initialled), United States of America, Zimbabwe.

II. Agreements regarding the taxation of shipping companies and airlines

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
Bahrain	9.11.2004
Brazil	22.6.1956
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).

Agreement (23.3.2017) between the Swiss Federal Council and the Government of France regarding the taxation applicable to the area of the EuroAirport Basel-Mulhouse.

Israel

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

Italy

Agreement (31.7.1935) on the tax exemption of schools.

Convention of 23 December 2020 between the Swiss Confederation and the Republic of Italy regarding 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 2024

Source state / Jurisdiction	Dividends				Interest	Royalties	Private re- irement benefits and pen- sions	Services fees	Relief in Switzerland
	Rule	Subsidiary		Special cases					
			Stake in %						
Albania	15	5	25		5 Ac)	5	0		Ad)
Algeria	15	5	20		10 Ac)	10	0	0 Bs)	Ad)
Argentina Br)	15	10	25		12 Ac)	3/5/10/15	0	10 Aj) Bs)	Ad)
Armenia	15	5	10	Bo)	10 Ac)	5	0	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	0	Ad)
Azerbaijan	15	5	20	Bx)	10 Ac)	10/5	0	0 Bs)	Ad)
Bahrain	15	5	10		0	0	0	0	Ad)
Bangladesh	15	10	20		10 Ac)	10	0	0	Ad)
Belarus	15	5	25		8 Ac) Ag)	10/5/3 Bz)	0	0	Ad)
Belgium	15	0	10	Cf)	10 Bv)	0	Cj)	0	Ad)
Brazil	15	10	10	Ae) Ca) Cf)	15/10 Bv)	15/10	Cj)	10	Ad)
Bulgaria	10	0	10 Ai)	Ca) Cf)	5 Ah) Bv) Co)	0	0 Bb)	0	Ad)
Canada	15	5	10 Bu)	Cf)	10 Ac)	10 Bv)	15 Ao)	0	Ad)
Chile	15	15			10/5/4 Cy)	10/2 Cy)	15	0 Bs)	Ad) Cp)
China	10	5	25	Al)	10 Al)	9	0	0	Ad)
Colombia	15	0	20		10 Ah)	10	0	10	Ad) Ar)
Croatia	15	5	25		5 Ac)	0	0	0	Ad)
Cyprus	15	0	10 Ai)	Ae) Au) Cf)	0	0	0 Cg)	0	Ad)
Czechia	15	0	10 Ai)	Ca) Cf)	0	5	0	0	Ad)
Denmark	15	0	10	Cf)	0	0	Cj)	0	Ad)
Ecuador	15	15			10 Ac)	10	0	0	Ad)
Egypt	15	5	25		15 Ac)	12.5	0		Ad) Ar) Az)
Estonia	10	0	10 Ai)	Ca) Cf)	0	0	0	0	Ad)
Finland	10	0	10		0	0	0	0	Ad)
France	15	0	10		0	5	0 Cg)	0	Ad)
Georgia	10	0	10		0	0	0	0	Ad)
Germany	15	0	10 Ai) Cv)	Af)	0	0	0	0	Ad)

Source state / Jurisdiction	Dividends				Interest	Royalties	Private re- tirement benefits and pen- sions	Services fees	Relief in Switzerland
	Rule	Subsidiary		Special cases					
			Stake in %						
Ghana	15	5	10		10 Ah)	8	0	8	Ad)
Great Britain see United Kingdom									
Greece	15	5	25	Cf)	7	5	0	0	Ad)
Hong Kong	10	0	10	Ae)	0	3	Cj)	0	Ad)
Hungary	15 Av)	0	10	Ca) Cf)	0 Bw)	0	Cf)	0	Ad)
Iceland	15	0	10 Ai)	Ca) Cf)	0	0/5	Cj)	0	Ad)
India	5	5		Am)	10 Bc)	10 Bd)	0	10	Ad)
Indonesia	15	10	25		10	10 Ax)	0	5	Ad)
Iran	15	5	15		10 Ac)	5	0	0	Ad)
Ireland	15	0	10	Ae) Cf)	0	0	0	0	Ad)
Israel	15	5	10	Bq)	10 Ac)	5	0	0	Ad)
					Ag)				
Italy	15	15			12.5	5	0	0	Ad)
Ivory Coast	15	15		Ay)	15 Ac)	10	0	0	Ad) Az)
Jamaica	15	10	10		10 Ag)	10 Be)	0	5 Cz)	Ad)
Japan	10	0	10	Cf)	0/10 Bp)	0	0	0	Ad)
Kazakhstan	15	5	10	Cf)	10 Ac)	10	0	0 Bs)	Ad)
Korea (South)	15	5	10		10 Ac)	5	0	0	Ad) Ar)
Kosovo	15	5	25	Cf) Bv)	5 Bv	0	0	0	Ad)
Kuwait	15	15		Ae)	10 Ae)	0	0	0	Ad)
Kyrgyzstan	15	5	25		5	5	0	0	Ad)
Latvia	15	0	10	Cf) Bv)	10 Bv)	10 Bh)	0	0	Ad)
					Cc)				
Liechtenstein Bg)	15	0	10	Bn)	0	0	0	0	Ad)
Lithuania	15	5	20		10 Bv)	10 Bn)	0	0	Ad)
					Cc)				
Luxembourg	15	0 Ba)	10	Cf)	10 Aw)	0	0	0	Ad)
Malaysia	15	5	25	Ap)	10 Aq)	10 Aq)	0	0	Ad) Ap) Ar)
Malta	0	0	25	Ae) Ci)	10 Ah)	0	0	0	Ad)
Mexico	15	0	10	Cf)	10/5 At)	10	0	0	Ad)
Moldova	15	5	25		10 Ac)	0	0	0	Ad)
Mongolia	15	5	25		10 Ac)	0	0	0	Ad)
Montenegro	15	5	20		10	10	0	0	Ad)

Source state / Jurisdiction	Dividends				Interest	Royalties	Private re- tirement benefits and pen- sions	Services fees	Relief in Switzerland
	Rule	Subsidiary		Special cases					
			Stake in %						
Morocco	15	7	25	As) Cf)	10	10	0	0	Ad)
Netherlands	15	0	10		0	0	0 Cg)	0	Ad)
New Zealand	15	15			10	10	0	0	Ad)
North Macedonia	15	5	25		10 Ah)	0	0	0	Ad)
Norway	15	0	10		0	0	15	0	Ad)
Oman Bg)	15	5	10		5	8	0	0	Ad)
Pakistan	20	10	20		10	10	0	7 Bs)	Ad)
Peru	15	10	10		15 Ah)	15 Cs)	0	10 Aj), Bs)	Ad)
Philippines	15	10	10		10	15	0	0	Ad) By)
Poland	15	0	10 Cn)		Cf)	5 Co)	5 Co)	0	0
Portugal	15	0	25 Cn)	Ak) Cm)	10	5	0	0	Ad) Bv)
Qatar	15	5/10 Ck)	10	Au) Cf))	0	0	Cj)	0	Ad)
Romania	15	0	25	Cf) Cw)	5 By)	0	0	0	Ad)
					Co)				
Russia	15	5	20	Bf) Cf)	0	0	0	0	Ad)
Saudi Arabia	15	5	10	Bt)	5 Bv)	7 Bh)	Cj)	0	Ad)
Serbia	15	5	20		10	10	0	0	Ad)
Singapore	15	5	10	Ae)	5 Ct)	5 Ct)	0	0	Ad)
Slovakia	15	0	10	Cf) Cw)	5 Ad)	5 Co)	0	0	Ad)
					By) Co)				
Slovenia	15	0	25	Cf)	5 Bv)	5 Co)	0	0	Ad)
					Co)				
South Africa	15	5	20		5	0	Cj)	0	Ad)
Spain	15	0	10 Ai)	Cf)	0	5	0	0	Ad)
Sri Lanka	15	10	25		10/5 An)	10 Ax)	0	5 Cz)	Ad)
Sweden	15	0	10	Cf)	0 Aw)	0	Cj)	0	Ad)
Taiwan (Chinese Taipei)	15	10	20		10 Ac)	10	Cj)	0	Ad)
Tajikistan	15	5	20		10 Ah)	5	0	0	Ad)
Thailand	15	10	10		15/10 Ac)	10/5 Bm)	0	0	Ad) Ar)
					Bl)				
Trinidad and Tobago	20	10	10		10	10 Ax)	0	5	Ad) Ar)
Tunisia	10	10			10	10	0	0	Ad)
Turkey	15	5	20	Cd)	15/10/5	10 Ce)	0	0 Bs)	Ad) Ce) Cx)
					Ce) Cx)				
Turkmenistan	15	5	25		10	10	0	0	Ad)
Ukraine	15	5	10		5 Ac)	5	0	0	Ad)
United Arab Emirates	15	5	10	Au) Cf)	0	0	Cj)	0	Ad)

Source state / Jurisdic- tion	Dividends				Interest	Royalties	Private re- tirement benefits and pen- sions	Services fees	Relief in Switzerland
	Rule	Subsidiary		Special cases					
			Stake in %						
United Kingdom	15	0	10	Ae)	0	0	0 Ch)	0	Ad)
Uruguay	15	5	25		10 Cu)	0	0	0	Ad)
USA	15	5	10	Bi) Cf)	0 Bj)	0	0 Bk)	0	Ad)
Uzbekistan	15	5	20		5 Ac)	5	0	0	Ad)
Venezuela	10	0	25		5	5	0	0	Ad)
Vietnam	15	10/7	25/50		10 Ac)	10	0	0	Ad) Ar)
Zambia	15	5	10	Bn)	10 Bn)	5	Cj)	0	Ad)

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 credit for the tax levied in the source state (credit for foreign withholding taxes).
- Ae Brazil, Hong Kong, Cyprus, Ireland, Kuwait, Malta, Singapore 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.
- Aj Maximum 10 % for technical assistance services (and, concerning Peru, for numerical services) done in the other Contracting State.
- 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 On the basis of the most favored nation clause between Switzerland and India, Lithuania's accession to the OECD has the effect of reducing the residual tax rate in the source State for dividends from qualified participations from 10 % to 5 % applicable to the relationship between India and Switzerland as of 5 July 2018. On the basis of the most favored nation clause between Switzerland and India, Colombia's accession to the OECD has the effect of reducing the residual tax rate in the source State for dividends from 10 % to 5 % (dividends arising from qualified interests and portfolio dividends) applicable to the relationship between India and Switzerland as of 28 April 2020.
- 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 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 tax credit for foreign withholding taxes 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 tax credit for foreign withholding taxes).
BJ	No relief and no tax credit for foreign withholding taxes 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	0 % in case of participations in daughter companies of at least 50% and investments of at least CHF 2,000,000 or the equivalent in a foreign currency; 5 % in case of participations in daughter companies of at least 10% and investments of at least CHF 100,000 or the equivalent in a foreign currency; the participations must be held in both cases for at least 365 days in moment of the payment of the dividend.
Bp	Only interest determined by reference to income, sales, receipts, profits, or other cash flows of the debtor or a related person, or any other similar interest, arising in a Contracting State may be taxed in that State up to a maximum of 10% of the gross amount of the interest.
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	With respect to art. 5 of the convention the delivery of services, can under certain conditions constitute a permanent establishment.
Bt	5 % if the beneficial owner of the dividends is the Central Bank of the other Contracting State or an institution or fund, wholly owned by the other Contracting State or a pension scheme which is a resident of that other State.
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	Tax credit for foreign withholding taxes 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 (i.e. until 31.12.2018): 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	[abrogated]
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.

- Cx 5 % on interest paid in respect of a loan or a credit made, guaranteed or insured for the purposes of promoting export by an Eximbank or similar institution, the objective of which is to promote the export; 10 % on interest derived by a bank; in all other cases, based on paragraph 3 of the protocol and notwithstanding the rate provided for in paragraph 2(c) of 10 %, the Contracting States may levy, according to their internal law, a withholding tax up to the rate of 15 %.
- Cy In virtue of a most favored nation clause.
- Cz A tax of at maximum 5 % can be withheld if the services are rendered in the source state by employees or other personnel engaged for that person and the activities in the source state exceed a duration of six months during a period of 12 months.