

Double Taxation Avoidance Treaties

Summary Table

Country	Minimum Duration to constitute permanent establishment		Maximum Tax Rates applicable in the State of Source			
	Building Site etc	Furnishing of services	Dividends	Interest*	Royalties	Capital Gain
Barbados	> 6 months	-	5%	5%	5%	(a)
Belgium	> 6 months	-	5% & 10%	10%	Exempt	(a)
Botswana	> 6 months	6 months	5% & 10%	12%	12.5%	(a) (b)
China	> 12 months	12 months	5%	10%	10%	(a) (c)
Croatia	> 12 months	-	Exempt	Exempt	Exempt	(a)
Cyprus	> 12 months	9 months	Exempt	Exempt	Exempt	(a)
France	> 6 months	-	5% & 15%	same rate as under domestic law	15%	(a)
Germany	> 6 months	-	5% & 15%	same rate as under domestic law	15%	(a) (c)
India	> 9 months	-	5% & 15%	same rate as under domestic law	15%	(a)
Italy	> 6 months	-	5% & 15%	same rate as under domestic law	15%	(a)
Kuwait	> 9 months	-	Exempt	Exempt	10%	(a)
Lesotho	> 6 months	6 months	10%	10%	10%	(a) (c)
Luxembourg	> 6 months	-	5% & 10%	Exempt	Exempt	(a)
Madagascar	> 6 months	-	5% & 10%	10%	5%	(a)
Malaysia	> 6 months	-	5% & 15%	15%	15%	(a)
Mozambique	> 6 months	6 months	8%, 10% & 15%	8%	5%	(a)
Namibia	> 6 months	6 months	5% & 10%	10%	5%	(a)

Nepal	> 6 months	6 months	5%, 10% & 15%	10% & 15%	15%	(a)
Oman	> 6 months	-	Exempt	Exempt	Exempt	(a)
Pakistan	> 6 months	-	10%	10%	12.5%	(a)
Rwanda	> 12 months	12 months	Exempt	Exempt	Exempt	(a)
Senegal	> 9 months	9 months	Exempt	Exempt	Exempt	(a)
Seychelles	> 12 months	6 months	Exempt	Exempt	Exempt	(a)
Singapore	> 9 months	-	Exempt	Exempt	Exempt	(a)
South Africa	> 9 months	-	5% & 15%	Exempt	Exempt	(a)
Sri Lanka	> 6 months	6 months	10% & 15%	10%	10%	(a) (c)
State of Qatar	> 6 months	6 months	Exempt	Exempt	5%	(a)
Swaziland	> 6 months	6 months	7.5%	5%	7.5%	(a)
Sweden	> 6 months	-	5% & 15%	15%	15%	(a) (b)
Thailand	> 6 months	6 months	10%	10% & 15%	5% & 15%	(a)
Tunisia	> 12 months	-	Exempt	2.5%	2.5%	(a)
Uganda	> 6 months	4 months	10%	10%	10%	(a)
United Arab Emirates	> 12 months	12 months	Exempt	Exempt	Exempt	(a)
United Kingdom	> 6 months	-	10% & 15%	Same rate as under domestic law	15%	(a)
Zimbabwe	> 6 months	-	10% & 20 %	10%		(a) (c)

- (a) Gains from the alienation of property (movable & immovable) forming part of the business property of a permanent establishment may be taxed in the country where the permanent establishment is situated. Gains from alienation of ships or aircraft are taxable in the state in which the alienator is resident.
- (b) Gains from the alienation of shares of a company may be taxed in the company's country of residence.
- (c) Gains from alienation of any property (inc. shares) derived by an individual holding "dual" residence are subject to taxation at any time during the next ten years following the date on which the individual has ceased to be a resident of the first state of which he was a resident.