

Country	Dividends	Interest	Royalties	%
Armenia	-	5	5	
Austria	10	-	-	
Belarus	5	5	5	
Belgium	10	10	-	
Bulgaria	5	7	10	
Canada	15	15	10	
China	10	10	10	
Czech Republic	-	-	-	
Denmark	-	-	-	
Egypt	15	15	10	
France	10	10	-	
Germany	10	10	-	
Greece	25	10	-	
Hungary	5	10	-	
India	10	10	15	
Ireland	-	-	-	
Italy	15	10	-	
Kuwait	10	10	5	
Kyrgystan	-	-	-	
Lebanon	5	5	-	
Malta	-	10	10	
Mauritius	-	-	-	
Moldova	5	5	5	
Montenegro	10	10	10	
Norway	-	-	-	
Poland	10	10	5	
Qatar	-	-	-	
Romania	10	10	5	
Russia	5	-	-	
San Marino	-	-	-	
Singapore	-	10	10	
Slovak Republic	-	10	5	
Slovinia	5	5	5	
South Africa	-	-	-	
Serbia	10	10	10	
Seychelles	-	-	5	
Sweden	5	10	-	
Syria	-	10	10	
Tadzhikistan	-	-	-	
Thailand	10	15	5	
Ukraine	-	-	-	
United Arab Emirates	-	-	-	
United Kingdom	10	10	-	
United States	10	10	-	

*All above treaties are subject to certain conditions and for this reason you may seek further professional advice.*

### **Dividends**

No withholding taxes exist for dividend payments which are made to non tax residents of Cyprus.

### **Interest**

No withholding taxes exist for interest payments which are made to non tax residents of Cyprus.

### **Royalties**

No withholding taxes are levied on royalties as long as the right is used outside Cyprus. If the right is used in Cyprus, the rates appearing in the table in the previous page apply.