

Table 1. Withholding Tax Rates on Income Other Than Personal Service Income Under Chapter 3, Internal Revenue Code, and Income Tax Treaties—For Withholding in 2001

Income code number		1	2	3	6	7	9	10	11	12	13	14
Country of residence of payee		Interest paid by U.S. obligors General ^{dd}	Interest on real property mortgages ^{dd}	Interest paid to controlling foreign corporations ^{dd}	Dividends		Capital Gains ^{e,u,dd}	Industrial Royalties ^{dd}	Copyright royalties ^{dd}		Real Property Income and Natural Resources Royalties ^u	Pensions and Annuities
Name	Code				Paid by U.S. corporations—general ^{a,dd}	Qualifying for direct dividend rate ^{a,dd}			Motion Picture and Television	Other		
Australia	AS	g ¹⁰	g ¹⁰	g ¹⁰	g ¹⁵	g ¹⁵	30	g ¹⁰	g ¹⁰	g ¹⁰	30	d ⁰
Austria	AU	g ¹⁰	g ^{ee,jj} 0	g ¹⁰	g ^{w,15}	g ^{w,5}	g ⁰	g ⁰	g ¹⁰	g ⁰	30	0
Barbados	BB	g ⁵	g ⁵	g ⁵	g ^{w,15}	b ^{g,w,5}	g ⁰	g ⁵	g ⁵	g ⁵	30	d ^{f,0}
Belgium	BE	g ¹⁵	g ¹⁵	g ¹⁵	g ¹⁵	b ^{g,5}	g ⁰	g ⁰	h ⁰	g ⁰	30	d ^{f,0}
Canada	CA	g ¹⁰	g ^{ee} 10	g ¹⁰	g ^{w,15}	g ^{w,5}	30	g ⁰	g ¹⁰	g ⁰	30	15
China, People's Republic of Commonwealth of Independent States	CH	g ¹⁰	g ¹⁰	g ¹⁰	g ¹⁰	g ¹⁰	30	g ^{w,10}	g ¹⁰	g ¹⁰	30	d ^{t,0}
Cyprus	CY	n ⁰	30	30	30	30	g ⁰	0	0	0	30	30
Czech Republic	EZ	g ¹⁰	g ¹⁰	g ¹⁰	g ¹⁵	b ^{g,5}	g ⁰	g ⁰	g ⁰	g ⁰	30	d ^{f,0}
Denmark	DA	g ^{kk} 0	g ^{ee,kk} 0	g ^{kk} 0	g ¹⁵	b ^{g,mm,5}	g ⁰	g ⁰	g ⁰	g ⁰	30	d ^{t,nn} 30
Egypt	EG	h ¹⁵	30	h ¹⁵	h ¹⁵	b ^{h,5}	h ⁰	h ⁰	h ⁰	g ¹⁵	30	d ^{f,0}
Estonia	EN	g ^{kk} 10	g ^{ee,kk} 10	g ^{kk} 10	g ^{w,15}	b ^{g,w,5}	g ⁰	g ^{aa,5}	g ¹⁰	g ¹⁰	30	d ^{f,0}
Finland	FI	g ⁰	g ⁰	g ⁰	g ^{w,15}	b ^{g,w,5}	g ⁰	g ⁵	g ⁰	g ⁰	30	d ^{f,0}
France	FR	g ⁰	g ^{ee} 0	g ⁰	g ^{w,15}	b ^{g,5}	g ⁰	g ⁵	g ⁰	g ⁰	30	f ^{bb} 0
Germany	GM	g ⁰	g ⁰	g ⁰	g ^{w,15}	b ^{g,w,5}	g ⁰	g ⁰	g ^{cc} 0	g ⁰	30	d ^{f,0}
Greece	GR	h ⁰	h ⁰	30	30	30	30	h ⁰	30	h ⁰	30	d ⁰
Hungary	HU	g ⁰	g ⁰	g ⁰	g ¹⁵	b ^{g,5}	g ⁰	g ⁰	g ⁰	g ⁰	30	d ^{f,0}
Iceland	IC	g ⁰	g ⁰	g ⁰	g ¹⁵	b ^{g,5}	g ⁰	g ⁰	30	g ⁰	30	d ^{f,0}
India	IN	g ^{z,15}	g ^{z,15}	g ¹⁵	g ^{w,25}	b ^{g,w,15}	30	g ^{aa,10}	g ¹⁵	g ¹⁵	30	d ^{f,0}
Indonesia	ID	g ¹⁰	g ¹⁰	g ¹⁰	g ¹⁵	b ^{g,10}	g ⁰	g ^{aa,10}	g ¹⁰	g ¹⁰	30	d ^{q,15}
Ireland	EI	g ⁰	g ^{ee} 0	g ⁰	g ^{w,15}	g ^{w,5}	g ⁰	g ⁰	g ⁰	g ⁰	30	d ^{f,0}
Israel	IS	z ^{gg} 17½	z ^{ee,gg} 17½	z ^{gg} 17½	w ^{gg} 25	b ^{w,gg} 12½	gg ⁰	gg ¹⁵	gg ¹⁰	gg ¹⁰	u ³⁰	f ⁰
Italy	IT	g ¹⁵	g ¹⁵	g ¹⁵	g ¹⁵	b ^{g,5}	g ⁰	g ^{s,10}	g ⁸	g ⁵	30	d ^{f,0}
Jamaica	JM	g ^{12½}	g ^{12½}	g ^{12½}	g ¹⁵	b ^{g,10}	g ⁰	g ¹⁰	g ¹⁰	g ¹⁰	30	d ^{f,p} 0
Japan	JA	g ¹⁰	g ¹⁰	g ¹⁰	g ¹⁵	b ^{g,10}	g ⁰	g ¹⁰	g ¹⁰	g ¹⁰	30	d ⁰
Kazakstan	KZ	g ¹⁰	g ^{ee} 10	g ¹⁰	g ^{ff,15}	b ^{g,ff,5}	g ⁰	g ¹⁰	g ¹⁰	g ¹⁰	30	d ^{f,0}
Korea, Rep. of	KS	g ¹²	g ¹²	g ¹²	g ¹⁵	b ^{g,10}	g ⁰	g ¹⁵	g ¹⁰	g ¹⁰	30	d ^{f,0}
Latvia	LG	g ^{kk} 10	g ^{ee,kk} 10	g ^{kk} 10	g ^{w,15}	b ^{g,w,5}	g ⁰	g ^{aa,5}	g ¹⁰	g ¹⁰	30	d ^{f,0}
Lithuania	LH	g ^{kk} 10	g ^{ee,kk} 10	g ^{kk} 10	g ^{w,15}	b ^{g,w,5}	g ⁰	g ^{aa,5}	g ¹⁰	g ¹⁰	30	d ^{f,0}
Luxembourg ^k	LU	g ^{oo} 0	g ^{ee,oo} 0	g ^{oo} 0	g ^{w,15}	b ^{g,w,5}	g ⁰	g ⁰	g ⁰	g ⁰	30	d ⁰
Mexico	MX	g ^{hh} 15	g ^{ee,hh} 15	g ¹⁵	g ^{w,10}	b ^{g,w,5}	g ⁰	g ¹⁰	g ¹⁰	g ¹⁰	30	d ⁰
Morocco	MO	g ¹⁵	g ¹⁵	g ¹⁵	g ¹⁵	b ^{g,10}	g ⁰	h ¹⁰	g ¹⁰	g ¹⁰	30	d ^{f,0}
Netherlands ^m	NL	g ⁰	g ⁰	g ⁰	g ^{w,15}	b ^{g,w,5}	0	g ⁰	g ^{cc} 0	g ⁰	30	d ^{f,ii} 0
New Zealand	NZ	g ¹⁰	g ¹⁰	g ¹⁰	g ¹⁵	g ¹⁵	g ⁰	g ¹⁰	g ¹⁰	g ¹⁰	30	d ⁰
Norway	NO	g ⁰	g ⁰	g ⁰	g ¹⁵	g ¹⁵	g ⁰	g ⁰	h ⁰	g ⁰	30	d ^{f,0}