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					Dividends				Copyright royalties[dd]			
Name	Code	Interest paid by U.S. obligors General[dd]	Interest on real property mortgages [dd]	Interest paid to controlling foreign corporations [dd]	Paid by U.S. corporations—general[a,dd]	Qualifying for direct dividend rate[a,dd]	Capital Gains[e,u,dd]	Industrial Royalties [dd]	Motion Pictures and Television	Other	Real Property Income and Natural Resources Royalties[u]	Pensions and Annuities
Pakistan[i]	PK	30	30	30	30	[b,h]15	30	[h]0	30	[h]0	30	[d,j]0
Philippines	RP	[g]15	[g]15	[g]15	[g]25	[b,g]20	[g]0	[g]15	[g]15	[g]15	30	[q]30
Poland	PL	[g]0	[g]0	[g]0	[g]15	[b,g]5	[g]0	[g]10	[g]10	[g]10	30	30
Portugal	PO	[h]10	[h,ee]10	[h]10	[h,w]15	[h,w]5	[g]0	[h]10	[h]10	[h]10	30	[d,f]0
Romania	RO	[g]10	[g]10	[g]10	[g]10	[g]10	[g]0	[g]15	[g]10	[g]10	30	[d,f]0
Russia	RS	[g]0	[g,ee]0	[g]0	[g,ff]10	[b,g,ff]5	[g]0	[g]0	[g]0	[g]0	30	[d]0
Slovak Republic	LO	[g]0	[g,ee]0	[g]0	[g,w]15	[b,g,w]5	[g]0	[g]10	[g]0	[g]0	30	[d,f]0
South Africa	SF	[g,jj]0	[g,ee,jj]0	[g,jj]0	[g,w]15	[g,w]5	0	[g]0	[g]0	[g]0	30	[d,l]15
Spain	SP	[g]10	[g]10	[g]10	[g,w]15	[b,g,w]10	[g]0	[g,x]8	[g,x]8	[g,x]5	30	[d,f]0
Sweden	SW	[h]0	[h,ee]0	[h]0	[h,w]15	[b,h]5	[g]0	[g]0	[g]0	[g]0	30	[d]0
Switzerland	SZ	[g,y]0	[g,y,ee]0	[g,y]0	[g,w]15	[g,w]5	0	[g]0	[g]0	[g]0	30	[d]0
Thailand	TH	[g,z]15	[g,z,ee]15	[g,z]15	[g,w]15	[g,w]10	30	[g,aa]8	[g]5	[g,i]15	30	[d,f]0
Trinidad & Tobago	TD	30	30	30	30	30	30	[g]15	30	[g]0	30	[d,f]0
Tunisia	TS	[g]15	[g]15	[g]15	[g,w]20	[b,g,w]14	[g]0	[g,aa]10	[g]15	[g]15	30	[f]0
Turkey	TU	[g,m,z]15	[g,m,z,ee]15	[g,m,z]15	[g,w]20	[g,w]15	[g]0	[g,aa]5	[g]10	[g]10	30	[d]0
Ukraine	UP	[g]0	[g,ee]0	[g]0	[g,ff]15	[g,ff]5	[g]0	[g]10	[g]10	[g]10	30	[d]0
United Kingdom	UK	[g]0	[g]0	[g]0	[g]15	[b,g]5	30	[g]0	[h]0	[g]0	30	[d,f]0
Venezuela	VE	[g,kk,ll]10	[g,ee,kk,ll]10	[g,ee,kk,ll]10	[g,mm]15	[b,g,mm]5	[g]0	[g,aa]5	[g]10	[g]10	30	[d,t]0
Other countries		30	30	30	30	30	30	30	30	30	30	30