

Australia's Double Taxation Treaties

The following table sets out those countries with which Australia has entered into double taxation treaties together with the source country tax limits applicable to dividends, interest and royalties.

as at 30 November 2004

Country	Dividends %	Interest%	Royalties %
Argentina	10-15	12	10-15
Austria	15	10	10
Belgium	15	10	10
Canada	5-15	10	10
China	15	10	10
Czech Republic	5-15	10	10
Denmark	15	10	10
East Timor	15	10	10
Fiji	20	10	15
Finland	15	10	10
France	15	10	10
Germany	15	10	10
Greece	No limit	No limit	No limit
Hungary	15	10	10
India	15	15	10-20
Indonesia	15	10	10-15
Ireland	15	10	10
Italy	15	10	10
Japan	15	10	10
Kiribati	20	10	15
South Korea	15	15	15
Malaysia	0-15	15	15
Malta	15	15	10

Country	Dividends %	Interest%	Royalties %
Mexico	0-15	10-15	10
Netherlands	15	10	10
New Zealand	15	10	10
Norway	15	10	10
Papua New Guinea	15-20	10	10
Phillipines	15-25	15	15-25
Poland	15	10	10
Romania	5-15	10	10
Russia	5-15	10	10
Singapore	15	10	10
Slovakia	15	10	10
South Africa	15	10	10
Spain	15	10	10
Sri Lanka	15	10	10
Sweden	15	10	10
Switzerland	15	10	10
Taiwan	15	10	12.5
Thailand	15-20	10-25	15
United Kingdom	5-15	10	5
United States	5-15	10	5
Vietnam	10-15	10	10

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