

# Double Taxation Treaties concluded by Poland and currently in force

## Debt securities

**Note:** Clearstream Banking provides these rates for information purposes only and does not assume liability in any case of error, omission or consequential damages. The rate as prescribed in the DTT may differ depending on the status of the beneficial owner. Please refer to the actual DTT or your tax advisor for further information.

The standard rate of withholding tax on interest is 20% before any refund.

Country	Rate prescribed by the DTT – Interest (%)	Relief available (%)
Albania	10	10
Armenia	5	15
Australia	10	10
Austria	5	15
Azerbaijan	10	10
Bangladesh	10	10
Belarus	10	10
Belgium	5	15
Bulgaria	10	10
Canada	15	5
Chile	15	5
China	10	10
Croatia	10	10
Cyprus	5	15
Czech Republic	5	15
Denmark	5	15
Egypt	12	8
Estonia	10	10
Finland	5	15
France	0	20
Georgia	8	12
Germany	5	15
Greece	10	10
Hungary	10	10
Iceland	10	10
India	15	5
Indonesia	10	10
Iran	10	10
Ireland	10	10
Israel	5	15
Italy	10	10
Japan	10	10
Jordan	10	10
Kazakhstan	10	10
Kuwait	5	15
Kyrgyzstan	10	10
Latvia	10	10
Lebanon	5	15
Lithuania	10	10

Country	Rate prescribed by the DTT – Interest (%)	Relief available (%)
Luxembourg	5	15
Macedonia	10	10
Malaysia	15	5
Malta	5	15
Mexico	15	5
Moldova	10	10
Mongolia	10	10
Morocco	10	10
Netherlands	5	15
New Zealand	10	10
Norway	5	15
Pakistan	<sup>a</sup>	0
Philippines	10	10
Portugal	10	10
Qatar	5	15
Romania	10	10
Russia	10	10
Serbia and Montenegro	10	10
Singapore	10	10
Slovakia	10	10
Slovenia	10	10
South Africa	10	10
South Korea	10	10
Spain	0	20
Sri Lanka	10	10
Sweden	0	20
Switzerland	5	15
Syria	10	10
Tajikistan	10	10
Thailand	<sup>a</sup>	0
Tunisia	12	8
Turkey	10	10
Ukraine	10	10
United Arab Emirates	5	15
United Kingdom	5	15
U.S.A.	0	20
Uzbekistan	10	10
Vietnam	10	10
Zimbabwe	10	10

a. Standard domestic withholding tax rate on interest.

## Equities

**Note:** Clearstream Banking provides these rates for information purposes only and does not assume liability in any case of error, omission or consequential damages. The rate as prescribed in the DTT assumes that the beneficial owner does not hold a substantial percentage of the share capital of the company paying the dividend. Different rates may apply for substantial holdings. Please refer to the actual DTT or your tax advisor for further information.

The standard rate of withholding tax on dividends is 19% before any refund.

Country	Rate prescribed by the DTT - Dividends (%)	Relief available (%)	Country	Rate prescribed by the DTT - Dividends (%)	Relief available (%)
Albania	10	9	Luxembourg	15	4
Armenia	10	9	Macedonia	15	4
Australia	15	4	Malaysia	0	19
Austria	15	4	Malta	10	9
Azerbaijan	10	9	Mexico	15	4
Bangladesh	15	4	Moldova	15	4
Belarus	15	4	Mongolia	10	9
Belgium	15	4	Morocco	15	4
Bulgaria	10	9	Netherlands	15	4
Canada	15	4	New Zealand	15	4
Chile	15	4	Norway	15	4
China	10	9	Pakistan	15	4
Croatia	15	4	Philippines	15	4
Cyprus	5	14	Portugal	15	4
Czech Republic	5	14	Qatar	5	14
Denmark	15	4	Romania	15	4
Egypt	12	7	Russia	10	9
Estonia	15	4	Serbia and Montenegro	15	4
Finland	15	4	Singapore	10	9
France	15	4	Slovakia	10	9
Georgia	10	9	Slovenia	15	4
Germany	15	4	South Africa	15	4
Greece	19	0	South Korea	10	9
Hungary	10	9	Spain	15	4
Iceland	15	4	Sri Lanka	15	4
India	15	4	Sweden	15	4
Indonesia	15	4	Switzerland	15	4
Iran	7	12	Syria	10	9
Ireland	15	4	Tajikistan	15	4
Israel	10	9	Thailand	19	0
Italy	10	9	Tunisia	10	9
Japan	10	9	Turkey	15	4
Jordan	10	9	Ukraine	15	4
Kazakhstan	15	4	United Arab Emirates	5	14
Kuwait	5	14	United Kingdom	10	9
Kyrgyzstan	10	9	United States of America	15	4
Latvia	15	4	Uzbekistan	15	4
Lebanon	5	14	Vietnam	15	4
Lithuania	15	4	Zimbabwe	15	4