

**Tax treaties withholding tax tables**

The following tables give a summary of the withholding taxes (WHT) provided by the double tax treaties entered into Cyprus.

Note under Cyprus domestic legislation there is no withholding tax on dividends and interest paid to non-residents of Cyprus at all times thus the treaty rates shown below are not applicable.

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| **Paid from Cyprus** | | | |
| **Paid to** | **Dividends**  **%** | **Interest**  **%** | **Royalties**  **%** |
| Not-treaty countries | Nil | Nil | Nil |
| Armenia | Nil | 5 | 5 |
| Austria | 10 | Nil | Nil |
| Belarus | 5 | 5 | 5 |
| Belgium | 10 | 10 | Nil |
| Bulgaria | 5 | 7 | 10 |
| Canada | 15 | 15 | 10 |
| China, P.R. | 10 | 10 | 10 |
| Czech Republic | Nil | Nil | Nil |
| Denmark | Nil | Nil | Nil |
| Egypt | 15 | 15 | 10 |
| Estonia | Nil | Nil | Nil |
| Finland | 5 | Nil | Nil |
| France | Nil | 10 | Nil |
| Germany | 5 | Nil | Nil |
| Greece | 25 | 10 | Nil |
| Hungary | Nil | 10 | Nil |

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| **Paid from Cyprus** | | | |
| **Paid to** | **Dividends**  **%** | **Interest**  **%** | **Royalties**  **%** |
| India | 10 | 10 | 10 |
| Ireland, Rep. of | Nil | Nil | Nil |
| Italy | Nil | 10 | Nil |
| Kuwait | 0 | 0 | 5 |
| Lebanon | 5 | 5 | Nil |
| Malta | 15 | 10 | 10 |
| Mauritius | Nil | Nil | Nil |
| Moldova | 5 | 5 | 5 |
| Montenegro | 10 | 10 | 10 |
| Norway | Nil | Nil | Nil |
| Poland | Nil | 5 | 5 |
| Portugal | 10 | 10 | 10 |
| Qatar | Nil | Nil | 5 |
| Romania | 10 | 10 | 5 |
| Russia | 5 | Nil | Nil |
| San Marino | Nil | Nil | Nil |
| Serbia | 10 | 10 | 10 |
| Seychelles | Nil | Nil | 5 |
| Singapore | Nil | 10 | 10 |
| Slovakia Republic | 10 | 10 | 5 |
| Slovenia | 5 | 5 | 5 |
| South Africa | Nil | Nil | Nil |
| Spain | Nil | Nil | Nil |
| Sweden | 5 | 10 | Nil |
| Syria | Nil | 10 | 10 |
| Thailand | 10 | 15 | 5 |
| Ukraine | 5 | 2 | 5 |
| United Kingdom | Nil | 10 | Nil |
| United States | Nil | 10 | Nil |

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| **Received in Cyprus** | | | |
| **Paid from** | **Dividends**  **%** | **Interest**  **%** | **Royalties**  **%** |
| Armenia | Nil | 5 | 5 |
| Austria | 10 | Nil | Nil |
| Belarus | 5 | 5 | 5 |
| Belgium | 10 | 10 | Nil |
| Bulgaria | 5 | 7 | 10 |
| Canada | 15 | 15 | 10 |
| China, P.R. | 10 | 10 | 10 |
| Czech Republic | Nil | Nil | Nil |
| Denmark | Nil | Nil | Nil |
| Egypt | 15 | 15 | 10 |
| Estonia | Nil | Nil | Nil |
| Finland | 5 | Nil | Nil |
| France | 10 | 10 | Nil |
| Germany | 5 | Nil | Nil |
| Greece | 25 | 10 | Nil |
| Hungary | 5 | 10 | Nil |
| India | 10 | 10 | 15 |
| Ireland, Rep. of | Nil | Nil | Nil |
| Italy | 15 | 10 | Nil |
| Kuwait | 0 | 0 | 5 |
| Lebanon | 5 | 5 | Nil |
| Malta | Nil | 10 | 10 |
| Mauritius | Nil | Nil | Nil |

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| **Received in Cyprus** | | | |
| **Paid from** | **Dividends**  **%** | **Interest**  **%** | **Royalties**  **%** |
| Moldova | 5 | 5 | 5 |
| Montenegro | 10 | 10 | 10 |
| Norway | Nil | Nil | Nil |
| Poland | Nil | 5 | 5 |
| Portugal | 10 | 10 | 10 |
| Qatar | Nil | Nil | 5 |
| Romania | 10 | 10 | 5 |
| Russia | 5 | Nil | Nil |
| San Marino | Nil | Nil | Nil |
| Serbia | 10 | 10 | 10 |
| Seychelles | Nil | Nil | 5 |
| Singapore | Nil | 10 | 10 |
| Slovakia Republic | 10 | 10 | 5 |
| Slovenia | 5 | 5 | 5 |
| South Africa | Nil | Nil | Nil |
| Spain | Nil | Nil | Nil |
| Sweden | 5 | 10 | Nil |
| Syria | Nil | 10 | 10 |
| Thailand | 10 | 15 | 5 |
| Ukraine | 5 | 2 | 5 |
| United Kingdom | Nil | 10 | Nil |
| United States | Nil | 10 | Nil |