

# TAX TREATY FACTS

Country	Country Code	Tax Treaty Code	Tax Treaty Type	Time Limit	Dollar Limit	Article	Restrictions			
Bangladesh	149	16	S/F	None	None	21(2)	h			
		19	T/R	2 yrs	None	21(1)				
		20	S	None	\$8,000.00	21(2)	h			
Belgium	010	19	T/R	2 yrs	None	19(2)	a,e,f			
		20	S	None	\$9,000	19(1)(b)	a,e			
Bulgaria	15	19	T/R	2 yrs	None	19(2)				
		20	S	None	\$9,000	19(1)(b)				
Canada	020	17	DPS	None	\$10,000	XV	b,c,g			
China (PRC)	025	16	S/F	None	None	20(b)	N		Do	21
		Indonesia	058	16	S/F	5 yrs	None	19(1)	None	19(1)
				19	T/R	2 yrs	None	20	None	20
				20	S	5 yrs	\$2,000	19(1)	None	19(1)
		Israel	062	16	S/F	5 yrs	None	24(1)	None	24(1)
				19	T/R	2 yrs	None	23	None	23
				20	S	5 yrs	\$3,000	24(1)	None	24(1)
		Italy	063	19	T/R	2 yrs	None	20	None	20
		Jamaica	065	19	T/R	2 yrs	None	22	None	22
		Japan	066	19	T/R	2 yrs	None	20	None	20
		Kazakstan	253	16	S/F	5 yrs	None	19	None	19
		Korea (ROC)	070	16	S/F	5 yrs	None	21(1)	None	21(1)
				19	T/R	2 yrs	None	20	None	20
Latvia	073	20	S	5 yrs	\$2,000	21(1)				
		16	S/F	5 yrs	None	20(1)	e			
		20	S	5 yrs	\$5,000	20(1)	e			
		16	S/F	5 yrs	None	20(1)	e			
Lithuania	079	20	S	5 yrs	\$5,000	20(1)	e			
		19	T/R	2 yrs	None	21(2)	b			
Luxembourg	080	19	T/R	2 yrs	None	21(2)				
Malta	086	20	S	None	\$9,000	20(2)				
Morocco	092	16	S/F	5 yrs	None	18				
		20	S	5 yrs	\$2,000	18				

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s	095	16	S/F	3 yrs	22(2)	
		19	T/R	2 yrs	21(1)	a,b,e
		20	S	None	22(1)	
	100	16	S/F	5 yrs	16(1)	a
		19	T/R	2 yrs	15	a,e
		20	S	5 yrs	16(1)	a
	102	19	T/R	2 yrs	XII	g
		20	S	None	XIII(1)	g
		16	S/F	5 yrs	22(1)	a
	106	19	T/R	2 yrs	21	a,b,e
		20	S	5 yrs	22(1)	a
		16	S/F	5 yrs	18(1)	a
	107	19	T/R	2 yrs	17	a,e
		20	S	5 yrs	18(1)	a
		16	S/F	5 yrs	23(1)	a,e
	108	19	T/R	2 yrs	22	a,d,e,f
		20	S	5 yrs	23(1)	a,e
		16	S/F	5 yrs	20(1)	a
	111	19	T/R	2 yrs	19	a,e
		20	S	5 yrs	20(1)	a
		16	S/F	5 yrs	18	
ublic	264	16	S/F	5 yrs	21(1)	a,d,e,f
		19	T/R	2 yrs	21(5)	a,d,e,f
		20	S	5 yrs	21(1)	a,d,e,f
	262	16	S/F	5 yrs	20 (1)	e
		19	T/R			