



CHINA BRIEFING

China Foreign Investment Legal & Tax Advice From Dezan Shira & Associates

Tax rate on dividends from tax treaties

Tax rate	Countries (regions)
0%	Georgia (If the beneficial owner holds directly or indirectly at least 50% of the capital of the company paying the dividends and the total investment is no less than 2 million Euro.)
5%	Kuwait, Mongolia, Mauritius, Slovenia, Jamaica, Yugoslavia, Sudan, Laos, South Africa, Croatia, Macedonia, Seychelles, Barbados, Oman, Bahrain, Saudi Arabia
5% (Holds directly 10% of the capital of the company paying the dividends)	Venezuela, Georgia (Investment in the company paying the dividends is no less than 100,000 Euro.) (10% of gross dividends if the beneficial owner holds directly less than 10% of the capital of the company paying the dividends)
5% (Holds directly 25% of the capital of the company paying the dividends)	Luxemburg, Korea, Ukraine, Armenia, Iceland, Lithuania, Latvia, Estonia, Ireland, Moldova, Cuba, Trinidad and Tobago, Hong Kong, Singapore (10% of gross dividends if the beneficial owner holds directly less than 25% of the capital of the company paying the dividends)
7%	United Arab Emirates
7% (Holds directly 25% of the capital of the company paying the dividends)	Austria (10% of gross dividends if the beneficial owner holds directly less than 25% of the capital of the company paying the dividends)
8%	Egypt, Tunis, Mexico
10%	In all other cases