

# Appendix 3

## Withholding tax on payments from Ireland

Country	Withholding tax		
	Dividends %	Interest %	Royalties %
Non-Treaty Countries	20	20	20
Australia	0	10	10
Austria	0	0	0
Belgium	20	15 <sup>4</sup>	0
Bulgaria	5/10	5 <sup>4</sup>	10 <sup>4</sup>
Canada	5/15	10	0/10
Chile <sup>5</sup>	5/15	15	5/10
China	5/10	10	10
Croatia	5/10	0	10
Cyprus	0	0	0
Czech Republic	5/15	0 <sup>4</sup>	10 <sup>4</sup>
Denmark	0	0	0
Estonia	5/15	10 <sup>4</sup>	10 <sup>4</sup>
Finland	0	0	0
France	20	0	0
Germany	20	0	0
Greece	5/15	5 <sup>4</sup>	5 <sup>4</sup>
Hungary	5/15	0	0
Iceland	5/15	0	0/10
India	10	10	10
Israel	0	10	10
Italy	15	10 <sup>4</sup>	0

## Appendix 3 continued...

### Withholding tax on payments from Ireland

Country	Withholding tax		
	Dividends %	Interest %	Royalties %
Japan	20	10	10
Korea	0	0	0
Latvia	5/15	10 <sup>4</sup>	5/10 <sup>4</sup>
Lithuania	5/15	10 <sup>4</sup>	5/10 <sup>4</sup>
Luxembourg	20	0	0
Malaysia	10	10	8
Mexico	5/10	10	10
Netherlands	0/15	0	0
New Zealand	0	10	10
Norway	5/15	0	0
Pakistan	20	special provisions	0
Poland	15	10 <sup>4</sup>	10 <sup>4</sup>
Portugal	5/15	15 <sup>4</sup>	10 <sup>4</sup>
Romania	3	3 <sup>4</sup>	0/3 <sup>4</sup>
Russia	10	0	0
Slovakia	0/10	0	0/10 <sup>4</sup>
Slovenia	5/15	5 <sup>4</sup>	5 <sup>4</sup>
South Africa	0	0	0
Spain	0	0	5/10
Sweden	0	0	0
Switzerland	0	0	0
United Kingdom	5/15	0	0
United States	5/15	0	0
Zambia	0	0	0

**Note 1:**

Domestic legislation may also provide an exemption from dividend withholding tax subject to providing the necessary documentary evidence of qualification. An exemption may also be available under the EU Parent-Subsidiary Directive.

**Note 2:**

Under domestic legislation interest withholding tax will not apply if the loans or advances are for a period of less than one year or if the interest is paid in the course of a trade or business to a company resident in an EU or treaty country.

**Note 3:**

In general, in the case of royalties withholding tax applies only to patent royalties.

**Note 4:**

The EU interest and Royalties Directive may provide an exemption from withholding tax for payments between associated companies.

**Note 5:**

Treaty with Chile awaiting ratification by Chilean authorities