



Digest of Double Taxation Treaties

April 2012

Digest of current double taxation treaties

This Digest is only a guide to possible entitlement to double taxation relief for certain types of UK income received by the residents of the territories listed in the table. It does not explain the conditions for relief. You may need to refer to the text of the particular double taxation treaty for full details. Some of these treaties have been amended by one or more Protocols, which are published separately with a new Statutory Instrument (SI) number. Any Protocol should be read in conjunction with the text of the original treaty. Statutory Instruments are available on the website www.legislation.gov.uk

DT Digest 'A to Z' table of territories

Starting on page 5 there is an 'A to Z' listing of the territories with which the UK has a current comprehensive double taxation treaty. Throughout the table:

- The columns show the territory name, the appropriate claim forms, the main sources of UK income and whether or not treaty relief is available.
- Where 'full relief' is shown, **all** of the UK income tax is relievable under the treaty if a satisfactory claim is made.
- Where a percentage rate is shown it is the 'treaty rate'. The relief from UK tax is the **excess** of the UK income tax over the treaty rate. The basic rate of UK income tax is 20% for tax year 2012-13. So if (for example) the treaty rate is 15% then the excess of 5% tax is relievable if a satisfactory claim is made.
- The numbers shown in **red** are the relevant Article numbers of the treaty.
- Where an abbreviation (for example (ST)) is shown, please use the **Key** on page 4.
- Where a treaty is recent, the effective date for UK income tax purposes is shown in the table.

If you are completing a Self Assessment return that includes 'foreign' pages and need information to work out the amount of **foreign tax credit relief** that is available (whether a restriction applies to the amount of foreign tax that can be allowed), look up the appropriate territory in the list of [Countries with Double Taxation Agreements with the UK – rates of withholding tax](#).

Claim forms

In the table, the 'Claim form' column shows the form to use when making a treaty claim to relief from UK tax on interest, royalties, pensions or annuities (for example, form **DT-Individual** or **DT-Company**).

If you are a non-resident individual claiming UK personal allowances, please use form **R43** for the appropriate UK tax year.

You can download forms from our website www.hmrc.gov.uk using the *Search* facility. Or contact your HM Revenue & Customs Office.

State Pension

The State Pension is paid to people who have reached State Pension age. It is based on National Insurance contributions (NICs) and relief from UK income tax is available under the terms of many, but not all, double taxation treaties. **For that reason it is important to check the text of the relevant treaty.**

Government' pensions (pensions that are paid to former Government or local authority employees)

If you receive a pension that is paid for service to the UK Government or a local authority, **it is important that you look at the text of the relevant double taxation treaty.** This is because:

- A pension paid by the Government of a territory to one of its former employees will, under most but not all double taxation treaties, continue to be taxed by that Government. However that is not always what has been agreed in a particular treaty and there are variations to this general rule.
- Some treaties also provide that, in addition to pensions paid by central government, pensions that are paid to former employees of local authorities will continue to be taxable by the territory that is making the payments.
- Many treaties provide that where the person who is paid a government pension by one territory is a **national of** (and resident in) **the other territory** then the right to tax the pension is transferred from the UK to the territory in which the person is resident. These treaties are identified in the table by the abbreviation **(N & R)** or **(UK N excl)** as appropriate.

There is guidance on whether a particular pension is treated as being a 'Government' type pension in the HM Revenue & Customs International Manual at [INTM343040](#).

Property Income Dividends

Real Estate Investment Trusts ('UK-REITs') and Property Authorised Investment Funds ('PAIFs') pay property income dividends ('PIDs') with tax deducted at the basic rate. Investors may be able to claim repayment of some or all of that tax depending on the terms of the relevant double taxation treaty.

Property Authorised Investment Funds: PAIF distributions (interest)

The treatment of a PAIF distribution (interest) for double taxation treaty purposes depends on the terms of each treaty.

- Under most double taxation treaties, a PAIF distribution (interest) falls within the Dividends Article. The rate of withholding tax on a PAIF distribution (interest) is the same as that for a property income dividend (for example, 15%), **except** where shown otherwise in the Notes to the Table of Territories.
- Under a small number of double taxation treaties, a PAIF distribution (interest) falls within the Interest Article.

The abbreviation '(PAIF dist int)' in the 'DIVIDENDS' or 'INTEREST' column of the Table of Territories (starting on page 6) indicates whether the Dividends or Interest Article will apply to a PAIF distribution (interest).

Dividends paid by UK companies to 'direct investor' companies (which control 10% or more of the voting power in the UK company paying the dividend)

A few of the UK's older double taxation treaties provide specific entitlements to direct investor companies resident in the other territory. These are identified in the **Notes** column by the abbreviation (TC 5% Dir). See the **Key** on page 5 for details.

Dividends paid by UK companies to individuals and company 'portfolio' investors

A few of the UK's older double taxation treaties contain provisions for a portfolio shareholder to claim payment of part of the tax credit attached to UK dividends. But in practice, the amount that the UK retains under the double taxation treaty covers the whole of the tax credit. So if a shareholder made a double taxation treaty claim for the tax credit, there would be no balance of tax credit remaining for HM Revenue & Customs to pay.

UK Personal Allowances for non-residents

Some of the UK's double taxation treaties provide for personal allowances to certain categories of individuals (for example, nationals of the other territory who are resident in that territory).

In addition to the provisions of any double taxation treaty, if you are **not resident** in the UK you may use **form R43** to claim the **same UK tax allowances as a UK resident if, at any time in the tax year you meet any of the following conditions:**

- a. You are a British citizen or a national of another member state of the European Economic Area (EEA). The EEA member states are: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and United Kingdom.
- b. You are resident in the Isle of Man or the Channel Islands.
- c. You have previously resided in the United Kingdom and are resident abroad for the sake of
 - your health, or
 - the health of a member of your family who is resident with you.
- d. You are or have been employed in the service of the British Crown.
- e. You are employed in the service of any territory under Her Majesty's protection.
- f. You are employed in the service of a missionary society.
- g. You are a widow, widower or surviving civil partner whose late husband, wife or civil partner was employed in the service of the British Crown.

Commonwealth citizens

- For tax years 2008-09 and 2009-10, an individual non-resident of the UK who is a Commonwealth citizen may claim personal allowances.
- For all tax years from 2010-11 onwards, it is not possible for a non-resident of the UK to claim personal allowances **solely on the grounds of being a Commonwealth citizen**. Individuals are however entitled to personal allowances if they meet any of the conditions set out at **a** to **g** above, or if they qualify under the provisions of a double taxation treaty. If you are a Commonwealth citizen and you do not qualify for personal allowances under any of the conditions above, use the DT Digest to check whether there is a double taxation treaty with your country of residence that provides for personal allowances. The abbreviations shown in the table (for example **N & R**) are explained in the **Key** on page 5.

There is guidance on personal allowances in the HM Revenue & Customs Residence, Domicile and Remittance Basis Manual (RDRM) at [RDRM10300](#).

How to contact HM Revenue & Customs

Phone us or go to www.hmrc.gov.uk. For information about our complaints procedures, go to www.hmrc.gov.uk and look for **complaints** in the *Search* facility.

Helpline for non-residents: **0845 300 0627** for callers in the UK, or **+44 135 535 9022** for callers outside the UK.

The information in the Digest reflects the position at the time of publication.

Key to abbreviations used in the Table of Territories

(N & R)	Relief (or allowances) available only where the individual is both a national and a resident of the territory.
(N)	Relief (or allowances) available to a national of the territory, wherever resident.
(R)	Relief (or allowances) available to a resident of the territory.
(UK N excl)	Relief is available only where the individual <ul style="list-style-type: none"> • is a national of the territory and • is not also a UK national.
(ST)	The income must be subject to tax in the territory to qualify for relief from UK tax.
(ST - 3 months)	Subject to tax condition is imposed only if the (quoted) securities that give rise to the interest are sold within 3 months of acquisition.
(PAIF dist int)	Indicates whether the Dividends Article or the Interest Article of the treaty will apply to a PAIF distribution (interest) . See the note about Property Authorised Investment Funds on page 3.
(TrAd excl)	Other income article excludes <ul style="list-style-type: none"> • income from trusts and • income paid during the administration period of a UK estate.
(Tr excl)	Other income article excludes income from trusts.
(TC 5% Dir)	UK dividends: Direct investor companies (which control 10% or more of the voting power in the UK company paying the dividend) The double taxation treaty provides to direct investor companies an entitlement to a tax credit equal to half the tax credit to which a UK resident individual would be entitled and for payment of the excess of that half tax credit over their liability to UK tax. UK tax liability is 5% of the aggregate of the dividend and the half tax credit.

Table of Territories: For an explanation of the abbreviations used (for example N & R) see the **Key** on page 5.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
ANTIGUA & BARBUDA Note 1 Note 2 SRO1947 No2865 and Protocol	DT-Individual DT-Company	No relief	No relief	Full relief (ST)	No relief	Full (ST) Note 3	No	No Note 4	1. No relief for companies entitled to special tax benefits in Antigua. 2. Relief may be restricted if whole amount of income is not remitted to Antigua. 3. Includes State Pension if 'subject to tax'. No relief for 'trivial commutation lump sum'. 4. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
				7		10			
ARGENTINA Note 1 SI1997 No1777	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	12% (ST-3 mths) Note 2	Note 3	Full relief	Full relief Note 4	Yes Note 5	Yes (N & R)	1. Relief may be restricted if whole amount of income is not remitted to Argentina. 2. Full relief in some circumstances. 3. Rates of: 3% on news, 5% on copyright royalties other than films and TV, 10% on patents, 15% for other royalties. 4. Includes 'trivial commutation lump sum'. No relief for State Pension. 5. Applies only to income from third countries.
		10	11	12	19	18	21		
ARMENIA Note 1 Note 2 2011 No2722	DT-Individual (for pensions and PAYE annuities) Note 2	Note 2	Note 2	Note 2	Full relief (UK N excl) Note 1	Full relief Note 1	Note 2	No	1. For pensions and annuities within PAYE , the treaty is effective in UK from 6 April 2012 . 2. For UK tax deducted at source from property income dividends, interest, royalties, annuities not subject to PAYE and other income, treaty is in force but is not effective in UK until 1 January 2013 . Details will appear in the January 2013 edition of the DT Digest. The text of the treaty is published at legislation.gov.uk .
		10	11	12	18	17	21		
AUSTRALIA Note 1 Note 2 SI2003 No3199	Australia/ Individual 2003 Australia/ Company 2003 UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	10% Note 3	5%	Full relief	Full relief Note 4	Yes Note 5	Yes (N & R) Note 6	3. Relief may be restricted if whole amount of income is not remitted to Australia. 4. No relief for individuals who are 'temporary resident visa holders' in Australia. 5. Full relief in certain circumstances. 6. Includes State Pension. No relief for 'trivial commutation lump sum'. 7. Applies only to income from third countries. 8. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Australia continue to be entitled to personal allowances.
		10	11	12	17	17	20		

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AUSTRIA SI1970 No1947 and Protocols	DT-Individual	15%	Full relief (ST-3 mths) (PAIF dist int)	Full relief Note 1	Full relief (UK N excl)	Full relief Note 2	Yes Note 3	Yes (R) Note 4	<ol style="list-style-type: none"> 10% if royalties paid to a company controlling more than 50% of payer. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article. Nationals of an EEA state are entitled to personal allowances wherever resident. Residents who are not nationals are denied personal allowances if income is solely dividends, interest or royalties (or any combination of these income sources).
	DT-Company								
	UK-REIT								
	DT-Individual UK-REIT DT-Company								
		10	11	12	19	18	22		
AZERBAIJAN Note 1 SI1995 No762	DT-Individual	15% (ST) (PAIF dist int)	10% (ST) Note 2	5% Note 3	Full relief (N & R)	Full relief (ST) Note 4	Yes (TrAd excl)	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Azerbaijan. Full relief in certain circumstances. 10% patent royalties. Includes 'trivial commutation lump sum' if 'subject to tax'. State Pension relievable under the Other Income article.
	DT-Company								
	UK-REIT								
	DT-Individual UK-REIT DT-Company								
		10	11	12	19	18	21		
BANGLADESH Note 1 SI1980 No708	DT-Individual	15%	10% (ST) Note 2 (PAIF dist int)	10%	Full relief (UK N excl)	Full relief Note 3	No	Yes (N & R) Note 4	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Bangladesh. 7½% (ST) or full relief in certain circumstances. Includes 'trivial commutation lump sum'. No relief for State Pension. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Bangladesh continue to be entitled to personal allowances.
	DT-Company								
	UK-REIT								
	DT-Individual UK-REIT DT-Company								
		10	11	12	18	17			

Table of Territories: For an explanation of the abbreviations used (for example N & R) see the **Key** on page 5.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
BARBADOS Note 1 Note 2 SI1970 No952 and Protocol	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) (PAIF dist int)	15% (ST)	Full relief (ST) Note 3	No relief	Full relief (ST) Note 4	Yes (ST) Note 5	Yes (R) Note 6	1. No relief for companies entitled to special tax benefits in Barbados. 2. Relief may be restricted if whole amount of income is not remitted to Barbados. 3. See treaty for cinema and TV royalties. 4. Includes State Pension if 'subject to tax'. 5. Relief for Incapacity Benefit and 'trivial commutation lump sum' available under the Other Income article if 'subject to tax'. 6. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, residents of Barbados continue to be entitled to personal allowances.
		9	10	11		15	21		
BELARUS SI1986 No224	DT-Individual DT-Company	No relief	Full relief	Full relief	Full relief (N & R)	Full relief Note 1	Yes	Yes (N & R)	1. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
			9	10	18	18	19		
BELGIUM SI1987 No2053 Note 1	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	10% (PAIF dist int)	15%	Full relief	Full relief (UK N excl)	Full relief Note 2	Yes (Tr excl) Note 3	Yes (R) Note 4	1. Tax credits payable to 'direct investor' companies - see Key (TC 5% Dir). 2. Includes 'trivial commutation lump sum'. State Pension and annuities relievable under the Other Income article. 3. Relief for Incapacity Benefit available under the Other Income article. 4. Nationals of an EEA state are entitled to personal allowances wherever resident. Residents who are not nationals are denied personal allowances if income is solely dividends, interest or royalties (or any combination of these income sources).
		10	11	12	19	18	22		

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BELIZE Note 1 SRO1947 No2866 and Protocols	DT-Individual	Full relief (ST) (PAIF dist int) 6	No relief	Full relief (ST)	No relief	Full relief (ST) Note 2	No	No Note 3	1. Relief may be restricted if whole amount of income is not remitted to Belize. 2. Includes State Pension if 'subject to tax'. No relief for 'trivial commutation lump sum'. 3. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company								
BOLIVIA SI1995 No2707	DT-Individual	15% (PAIF dist int)	15% (ST-3 mths) Note 1	15%	Full relief (N & R)	Full relief (ST) Note 2	Yes (TrAd excl)	Yes (N & R)	1. Full relief in certain circumstances. 2. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company								
BOSNIA-HERZEGOVINA SI1981 No1815	DT-Individual	15% (PAIF dist int)	10%	10%	Full relief (N & R)	Full relief (ST) Note 1	Yes	Yes (N & R)	1. Includes 'trivial commutation lump sum'. State Pension and Incapacity Benefit relievable under the Other Income article.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company								
BOTSWANA Note 1 SI2006 No1925	DT-Individual	12% (PAIF dist int)	10% Note 2	10%	Full relief (N & R)	Full relief (ST) Note 3 Note 4	Yes Note 5	Yes (N & R) Note 6	1. Relief may be restricted if whole amount of income is not remitted to Botswana. 2. Full relief in some circumstances 3. Includes 'trivial commutation lump sum'. 4. No relief for State Pension. 5. Applies only to income from third countries. 6. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Botswana continue to be entitled to personal allowances.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company								
BRITISH VIRGIN ISLANDS Note 1 SI2009 No3013	DT-Individual	Note 2	Note 2	Note 2	Note 3	Note 3	No	No Note 4	1. DTA effective in UK from 6 April 2011. 2. DTA does not include provisions relieving dividends, interest or royalties. 3. Generally, UK source pensions are taxable in the UK. But under Article 5(2), full relief is available only where the individual receiving the pension - belongs to the Virgin islands, or - has a certificate of Virgin Islands residence, provided that the individual has lived outside the UK for at least the preceding 10 years. 4. Treaty does not provide for allowances. However, British citizens or nationals of another EEA state are entitled to personal allowances wherever resident.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company								

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BRUNEI Note 1 SI1950 No1977 and Protocols	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) (PAIF dist int) 6	No relief	Full relief (ST) 7	No relief	Full relief (ST) 10	No	No Note 3	1. Relief may be restricted if whole amount of income is not remitted to Brunei. 2. Relief includes State Pension if 'subject to tax' in Brunei on income. No relief for 'trivial commutation lump sum'. 3. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
BULGARIA Note 1 SI1987 No2054	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	10% (PAIF dist int) 9	Full relief	Full relief 11	Full relief (N & R) 18	Full relief (ST) 17	Yes (TrAd excl)	Yes (N) Note 3	1. No relief unless individual is a national of Bulgaria 2. Includes 'trivial commutation lump sum'. State Pension and annuities relievable under the Other Income article. 3. Nationals of an EEA state are entitled to personal allowances wherever resident.
BURMA SI1952 No751 and Protocol	DT-Individual DT/Company	No relief	No relief	Full relief (ST) Note 1 VII	No relief	Full relief (ST) Note 2 X	No	Yes (R)	1. No relief for motion picture film royalties. 2. Includes State Pension if 'subject to tax'. No relief for 'trivial commutation lump sum'.
CANADA Note 1 SI1980 No709 and Protocols	Canada/Individual Canada/Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int) 10	10% (ST-3 mths) Note 2	Full relief 12	Full relief 17	Full relief Note 3 Note 4 17	Yes Note 5	Yes (N & R) Note 6 20A	1. Relief may be restricted if whole amount of income is not remitted to Canada. 2. Full relief on interest connected with Export Development Canada. 3. Includes State Pension and Incapacity Benefit. No relief for 'trivial commutation lump sum'. 4. 10% for annuities that are not purchased as part of a pension plan. 5. Applies only to income from third countries. 6. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Canada continue to be entitled to personal allowances.
CAYMAN ISLANDS Note 1 SI2010 No2973	DT-Individual	Note 2	Note 2	Note 2	Note 3 8	Note 3 7	No	No Note 4	1. DTA effective in UK from 6 April 2011. 2. DTA does not include provisions relieving dividends, interest or royalties. 3. Generally, UK source pensions are taxable in the UK. But under Article 8(2) (government pensions) or Article 7(2) (other pensions), full relief is available only where the individual receiving the pension has been continuously a resident of the Cayman Islands - for 6 years immediately before the commencement of the pension, or - for 6 years immediately before the commencement of the employment to which the pension relates. 4. Treaty does not provide for allowances. However, British citizens or nationals of another EEA state are entitled to personal allowances wherever resident.

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CHILE SI2003 No3200	DT-Individual	15%	15%	10%	No relief	No relief	Full relief	No	<ol style="list-style-type: none"> 5% rate applies to loans from banks and insurance companies; interest paid on securities quoted on a stock exchange and on some sales of machinery and equipment (refer to treaty). 15% for other amounts. 5% for royalties paid for use of industrial, commercial or scientific equipment No relief for State Pension or 'trivial commutation lump sum'. Applies only to income arising from third countries.
	DT-Company	(PAIF dist int)	Note 1	Note 2	Note 3	Note 3	Note 4		
	UK-REIT								
	DT-Individual								
	UK-REIT								
	DT-Company								
		10	11	12	17	17	20		
CHINA People's Republic of Note 1 SI1984 No1826 and Protocol	DT-Individual	10%	10%	10%	Full relief (N & R)	Full relief - pensions	No	Yes	<ol style="list-style-type: none"> DTC does not apply to Hong Kong. Full relief in certain circumstances. Special rules apply for industrial, commercial or scientific equipment. Includes 'trivial commutation lump sum'. No relief for purchased annuities or State Pension.
	DT-Company	(PAIF dist int)	Note 2	Note 3		Note 4		(N & R)	
	UK-REIT					Note 5			
	DT-Individual								
	UK-REIT								
	DT-Company								
		10	11	12	20	19			
Côte d'Ivoire – see IVORY COAST									
CROATIA SI1981 No1815	DT-Individual	15%	10%	10%	Full relief (N & R)	Full relief	Yes	Yes	<ol style="list-style-type: none"> Includes 'trivial commutation lump sum'. State Pension and Incapacity Benefit relievable under the Other Income article.
	DT-Company		(PAIF dist int)			Note 1	Note 2	(N & R)	
	UK-REIT					Note 2			
	DT-Individual								
	UK-REIT								
	DT-Company								
		10	11	12	18	18	21		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
CYPRUS Note 1 Note 2 SI1975 No425 and Protocol	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (PAIF dist int)	10%	Full relief Note 3	Full relief (ST)	Full relief (ST) Note 4	Yes (Tr excl) Note 5	Yes (N & R) Note 6	1. Relief may be restricted if the claimant is entitled to special tax benefits under specific sections of the Cyprus tax laws. 2. Relief may be restricted if whole amount of income is not remitted to Cyprus. 3. 5% for cinematograph royalties. 4. Includes State Pension if 'subject to tax'. 5. Relief for Incapacity Benefit and 'trivial commutation lump sum' available under the Other Income article. 6. Nationals of an EEA state are entitled to personal allowances wherever resident. And for periods up to 5 April 2010, Commonwealth citizens are also entitled to personal allowances wherever resident.
		11	12	13	18	19	23		
CZECH REPUBLIC SI1991 No2876	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15%	Full relief (PAIF dist int)	Full relief Note 1	Full relief (N & R)	Full relief Note 2	Yes (TrAd excl)	Yes (N & R) Note 3	1. 10% for industrial royalties. 2. Includes 'trivial commutation lump sum'. State Pension and Incapacity Benefit relievable under the Other Income article. 3. Nationals of an EEA state are entitled to personal allowances wherever resident.
		10	11	12	19	18	21		
DENMARK SI1980 No1960 and Protocols	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	Full relief	Full relief	Full relief (N & R)	No relief Note 1 Note 2	Yes (TrAd excl)	Yes (N & R) Note 3	1. No relief on State Pension or Incapacity Benefit. 2. No relief on pensions or 'trivial commutation lump sum' if individual was resident in one State and becomes resident in the other State - see Article 18(2). 3. Nationals of an EEA state are entitled to personal allowances wherever resident.
		10	11	12	19		21		
EGYPT Note 1 SI1980 No1091	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	20% Note 2 (PAIF dist int)	15% Note 3	15%	Full relief (UK N excl)	Full relief Note 4	Yes	Yes (N & R)	1. Relief may be restricted if whole amount of income not remitted to Egypt. 2. Property income dividends taxable in the UK at 20%, so there is no excess of income tax for the UK to relieve under the DT treaty for periods after 5 April 2008. 3. Full relief in certain circumstances. 4. Includes 'trivial commutation lump sum'. State pension relievable under Miscellaneous Rules article.
		10	11	12	19	18	27		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
ESTONIA Note 1 SI1994 No3207	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	10% Note 2	10% Note 3	Full relief (N & R)	Full relief Note 4	Yes (TrAd Excl)	Yes (N & R) Note 5	1. Relief may be restricted if whole amount of income is not remitted to Estonia. 2. Full relief in certain circumstances. 3. 5% for industrial, commercial or scientific equipment. 4. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. 5. Nationals of an EEA state are entitled to personal allowances wherever resident.
FALKLAND ISLANDS Note 1 SI1997 No2985	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	10% (PAIF dist int)	Full relief	Full relief	No relief	Full relief (ST) Note 2	Yes (TrAd excl)	No Note 3	1. Relief may be restricted if whole amount of income is not remitted to Falkland Islands. 2. Includes 'trivial commutation lump sum' if 'subject to tax'. State Pension relievable under the Other Income Article. 3. Treaty does not provide for allowances. However, British citizens or nationals of another EEA state are entitled to personal allowances wherever resident.
FAROEES Note 1 SI2007 No3469	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 2 (PAIF dist int)	Full relief	Full relief	Full relief (N & R)	Full relief Notes 3 & 4	Note 5	No	1. Treaty effective in UK from 6 April 2009. 2. Full relief for property income dividends paid from 6 April 2009 that are beneficially owned by pension schemes resident in the Faroes. 3. Includes 'trivial commutation lump sum'. 4. No relief for State Pension and Incapacity Benefit. 5. Relief not available for income from estates under administration and trusts, but available to the beneficiary by reference to Article(s) dealing with the underlying source(s) of income of the estate or trust.
FIJI Note 1 SI1976 No1342	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15%	10% (ST-3 mths) (PAIF dist int)	15% Note 2 Note 3	Full relief Note 4	Full relief Note 5	No	Yes (R) Note 6	1. Relief may be restricted if all of the income is not remitted to Fiji. 2. No relief for cinema and TV royalties. 3. Full relief for copyright royalties. 4. Relief is available under general pensions article. 5. Includes 'trivial commutation lump sum'. No relief for State Pension. 6. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals resident in Fiji continue to be entitled to personal allowances.
FINLAND SI1970 No153 and Protocols	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (PAIF dist int)	Full relief (ST-3 mths)	Full relief	Full relief (N & R)	No relief Note 1	Yes (Tr Ad excl)	Yes (N & R) Note 2	1. No relief for State Pension, Incapacity Benefit or 'trivial commutation lump sum'. 2. Nationals of an EEA state are entitled to personal allowances wherever resident.

Table of Territories: For an explanation of the abbreviations used (for example N & R) see the **Key** on page 5.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
FRANCE SI2009 No226 Treaty effective in UK from 6 April 2010	France-Individual France/Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 1 (PAIF dist int)	Full relief	Full relief	Full relief (N & R) (UK N excl) Note 1 Note 2	Full relief Note 3	Yes Note 4 (Tr Ad excl)	Yes (N & R) Note 5	<ol style="list-style-type: none"> Under new treaty, for income paid on or after 6 April 2010. No relief prior to that date. Only where the individual is a French national (and resident) without also being a UK national. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income Article. Incapacity Benefit relievable under the Other Income Article. Nationals of an EEA state are entitled to personal allowances wherever resident.
GAMBIA Note 1 SI1980 No1963	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) (PAIF dist int)	15% (ST) Note 2	12½% (ST)	No relief	No relief Note 3	No	Yes (N & R) Note 4	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Gambia. Full relief in certain circumstances. No relief for State Pension or 'trivial commutation lump sum'. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Gambia continue to be entitled to personal allowances.
GEORGIA Note 1 Note 2 SI2004 No3325 and Protocol	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Note 3 Note 4 (PAIF dist int) Note 5	Full relief	Full relief	Full relief (N & R)	Full relief Note 6	Yes (Tr Ad excl)	No	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Georgia. Relief may be restricted if the claimant is entitled to special tax benefits - refer to treaty. 10% for property income dividends paid before 6 April 2011. 15% if paid on or after 6 April 2011. From 6 April 2011, full relief on property income dividends that are beneficially owned by pension schemes resident in Georgia. Full relief for PAIF distributions (interest) paid on or after 6 April 2011. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.

Table of Territories: For an explanation of the abbreviations used (for example N & R) see the **Key** on page 5.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
GHANA Note 1 SI1993 No1800	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (ST) (PAIF dist int)	12½% (ST) Note 2	12½% (ST)	Full relief (N & R)	Full relief (ST) Note 3	Yes (ST) (Tr Ad excl)	No Note 4	1. Relief may be restricted if whole amount of income not remitted to Ghana. 2. Full relief in certain circumstances. 3. Includes 'trivial commutation lump sum' if 'subject to tax'. State Pension relievable under the Other Income Article if 'subject to tax'. 4. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
GREECE Note 1 SI1954 No142	DT-Individual DT-Company	No relief Note 2	Full relief (ST)	Full relief (ST)	Full relief (UK N excl)	Full relief (ST) Note 3 Note 4	No	Yes (R) Note 5	1. Relief may be restricted if whole amount of income is not remitted to Greece. 2. Treaty does not include an Article dealing with dividends. 3. Includes State Pension if 'subject to tax'. 4. No relief for Incapacity Benefit or 'trivial commutation lump sum'. 5. Nationals of an EEA state are entitled to personal allowances wherever resident. Greek nationals are entitled to personal allowances wherever resident.
			VI	VI	VIII	X			
GRENADA Note 1 SI1949 No361 and Protocol	DT-Individual DT-Company	No relief	No relief	Full relief (ST)	No relief	Full relief (ST) Note 2	No	No Note 3	1. Relief may be restricted if whole amount of income is not remitted to Grenada. 2. Includes State Pension if 'subject to tax'. No relief for 'trivial commutation lump sum'. 3. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
				7		10			
GUERNSEY SI1952 No1215 and amendments Note 1	DT-Individual <i>(for pensions and annuities)</i>	Note 2	Note 2	Note 2	Full relief Note 3	Full relief Note 3 Note 4	No	Note 5	1. DTA includes Alderney and Herm (see DT8601). 2. DTA does not include provisions relieving dividends, interest or royalties. 3. With effect from 6 April 2010 . 4. Includes State Pension and 'trivial commutation lump sum'. 5. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.
					5A	5A			
GUYANA Note 1 SI1992 No3207	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	15% (ST-3 mths) Note 2	10% Note 3	Full relief (N & R)	Full relief Note 4 Note 5	Yes (Tr Ad excl)	No Note 6	1. Relief may be restricted if whole amount of income is not remitted to Guyana. 2. Full relief in certain circumstances. 3. No relief for cinema, TV and radio broadcasting royalties. 4. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. 5. Includes alimony if 'subject to tax'. 6. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
		11	12	13	21	20	23		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
HONG KONG Note 1 SI2010 No2974	DT-Individual	15%	Full relief	3%	No relief	No relief	Yes	No	<ol style="list-style-type: none"> DTA effective in UK from 6 April 2011. Full relief on property income dividends that are beneficially owned by pension schemes resident in Hong Kong. Full relief for PAIF distributions (interest). Individuals and pension schemes get full relief on interest. Beneficial owners of interest that are not individuals or pension schemes must meet the conditions set out in Article 11(3) of the DTA. All UK-source pensions, annuities, and lump sum payments are taxable in the UK. ("Source state" taxation – see Article 17.) Relief not available for income from estates under administration and trusts, but available to the beneficiary by reference to Article(s) dealing with the underlying source(s) of income of the estate or trust.
	DT-Company	Note 2 (PAIF dist int)	Note 4		Note 5	Note 5	(Tr Ad excl)		
	UK-REIT	Note 3							
	DT-Individual UK-REIT DT-Company		10	11	12		20		
HUNGARY Note 1 SI2011 No2726	DT-Individual	15%	Full relief	Full relief	Full relief (UK N excl)	Full relief Note 1	Yes (Tr Ad excl)	No	<ol style="list-style-type: none"> New treaty effective in UK from ♦ 1 January 2012 for property income dividends, interest, royalties (and annuities not subject to PAYE), ♦ 6 April 2012 for pensions and annuities within PAYE. Full relief on property income dividends and PAIF distributions (interest) that are beneficially owned by pension schemes resident in Hungary. 10% for PAIF distributions (interest). Full relief if beneficially owned by a pension scheme - see note 2 above. Includes State Pension and 'trivial commutation lump sum'. Treaty does not provide for personal allowances. But nationals of an EEA state are entitled to UK personal allowances wherever resident.
	DT-Company	Note 2 (PAIF dist int)	Note 4		Note 4	Note 4		Note 5	
	UK-REIT	Note 3							
	DT-Individual UK-REIT DT-Company		10	11	12	18	17	21	
HUNGARY (prior treaty) Note 1 SI1978 No1056	DT-Individual	15%	Full relief	Full relief	Full relief (UK N excl)	Full relief Note 2	Yes	Yes (N & R)	<ol style="list-style-type: none"> Prior treaty, ceased to have effect in UK from ♦ 1 January 2012 for property income dividends, interest, royalties (and annuities not subject to PAYE) ♦ 6 April 2012 for pensions and annuities within PAYE. Includes 'trivial commutation lump sum'. State Pension and Incapacity Benefit relievable under the Other Income article. Nationals of an EEA state are entitled to UK personal allowances wherever resident.
	DT-Company							Note 3	
	UK-REIT								
	DT-Individual UK-REIT DT-Company		10	11	12	19	18	22	

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
ICELAND SI1991 No2879	DT-Individual	Full relief (PAIF dist int)	Full relief Note 1	Full relief Note 1	Full relief (N & R)	Full relief Note 2	Full relief Note 3	Yes (Tr Ad excl) Note 4	1. Companies claiming relief must be quoted on Iceland Stock Exchange. If not quoted, refer to treaty. 2. Includes State Pension and 'trivial commutation lump sum'. 3. Relief for Incapacity Benefit available under Pensions article. 4. Nationals of an EEA state are entitled to personal allowances wherever resident.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company								
INDIA SI1993 No1801	DT-Individual	Full relief (PAIF dist int)	15% (ST-3 mths) Note 1	15% Note 2	No relief	Full relief Note 3	Yes (Tr Ad excl) Note 4	Yes (N & R) Note 5	1. 10% or full relief in certain circumstances. 2. 10% for industrial, commercial or scientific equipment royalties. 3. Includes State Pension. 4. Applies only to income from third countries. 5. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R India continue to be entitled to personal allowances.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company								
INDONESIA SI1994 No769	DT-Individual	Full relief (PAIF dist int)	10% Note 1	15% Note 2	Full relief (N & R)	No relief Note 3	No	Yes (N & R)	1. Full relief in certain circumstances. 2. 10% for industrial, commercial or scientific equipment royalties. 3. No relief for State Pension or 'trivial commutation lump sum'.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company								
IRELAND Note 1 SI1976 No2151 and Protocols	IRL/Individual	15% Note 2 (PAIF dist int)	Full relief	Full relief	Full relief Note 3	Full relief Note 4	Yes (Tr Ad excl) Note 5	Yes (R) Note 6	1. Relief may be restricted if whole amount of income is not remitted to Ireland. 2. Full relief for 'exempt approved charities and pension schemes' etc – refer to treaty. 3. The pensioner must be either a sole Irish national or a national of both the UK and Ireland. 4. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. 5. Relief for Incapacity Benefit available under the Other Income article. 6. Nationals of an EEA state are entitled to personal allowances wherever resident.
	IRL-Company								
	UK-REIT DT-Individual UK-REIT DT-Company								

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
ISLE OF MAN SI1955 No1205 and amendments	DT-Individual (for pensions and annuities)	Note 1	Note 1	Note 1	Full relief Notes 2 & 3	Full relief Notes 2 & 4	No	Note 5	<ol style="list-style-type: none"> DTA does not include provisions relieving dividends, interest or royalties. With effect from 6 April 2009. Except where the government pension is paid to an individual not resident in the UK who is resident but not ordinarily resident in the Isle of Man. Includes State Pension and 'trivial commutation lump sum'. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.
					5A	5A			
ISRAEL Note 1 Note 2 SI1963 No616 and Protocol	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (ST)	15% (ST) (PAIF dist int)	Full relief (ST) Note 3	No relief	Full relief (ST) Note 4	Yes (ST) Note 5	Yes (N)	<ol style="list-style-type: none"> See PAYE81015 about claims by individuals. Relief may be restricted if the claimant is entitled to special tax benefits under specific sections of the Israeli tax laws. Relief may be restricted if whole amount of income is not remitted to Israel. See treaty for cinema and TV royalties. Includes State Pension and 'trivial commutation lump sum' if 'subject to tax'. Relief for Incapacity Benefit available under the Other Income article if 'subject to tax'.
		VI	VII	VIII		XI	XVII		
ITALY Note 1 SI1990 No2590	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	10% (ST-3mths) Note 2	8%	Full relief (N & R)	Full relief Note 3	Yes (Tr Ad excl) Note 4	Yes (N & R) Note 5	<ol style="list-style-type: none"> Tax credits payable to 'direct investor' companies - see Key (TC 5% Dir). Full relief in certain circumstances. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income Article. Relief for Incapacity Benefit available under the Other Income article. Nationals of an EEA state are entitled to personal allowances wherever resident.
		10	11	12	19	18	22		
IVORY COAST (Cote d'Ivoire) SI1987 No169	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15%	15% Note 1 (PAIF dist int)	10%	Full relief Note 2	Full relief Note 3	Yes	Yes (N & R)	<ol style="list-style-type: none"> Full relief in certain circumstances – refer to the treaty. Relief available if the pensioner is resident in Ivory Coast and not a UK national. The pensioner does not have to be a national of Ivory Coast. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
		10	11	12	20	19	22		
JAMAICA Note 1 Note 2 SI1973 No1329	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (PAIF dist int)	12½% (ST-3 mths)	10%	No relief	Full relief (ST) Note 3	Yes (ST) Note 4	Yes (N) Note 5	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Jamaica. There is no relief for companies entitled to special tax benefits in Jamaica. Includes State Pension if 'subject to tax'. Relief for 'trivial commutation lump sum' and Incapacity Benefit available under the Other Income article if 'subject to tax'. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, nationals of Jamaica continue to be entitled to personal allowances, wherever resident.
		8	9	10		14	21		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
JAPAN Note 1 SI2006 No1924	Japan-1-DT (individuals)	10% Note 2 (PAIF dist int)	10% Note 3	Full relief Note 4	Full relief (N & R)	Full relief Note 5	Yes (TrAd excl) Note 4	Yes (N & R)	1. Treatment with effect from 1 January 2007.
	Japan-2-DT (companies)								2. Full relief for certain pension funds that are also 'qualified persons' as defined at Article 22 of the DT Convention.
	Japan-3-DT (claims for full relief on interest - Article 11(3))								3. Full relief in some circumstances – see Article 11(3). The claimant must also be a 'qualified person' as defined in Article 22 of the DT Convention.
	Japan-4-DT (UK-REIT claims by companies) UK-REIT DT-Individual								4. Treaty benefits are only available to 'qualified persons' as defined in Article 22 of the DT Convention. 5. Includes State Pension, 'trivial commutation lump sum' and Incapacity Benefit.
		10	11	12	18	17	21		
JERSEY SI1952 No1216 and amendments	DT-Individual (<i>for pensions and annuities</i>)	Note 1	Note 1	Note 1	Full relief Note 2	Full relief Note 2 Note 3	No	Note 4	1. DTA does not include provisions relieving dividends, interest or royalties.
					5A	5A			2. With effect from 6 April 2011 . 3. Includes State Pension and 'trivial commutation lump sum'. 4. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.
JORDAN SI2001 No3924	DT-Individual	10% (PAIF dist int)	10% Note 1	10%	Full relief (N & R)	No relief Note 2	Yes Note 3	Yes (N & R)	1. Full relief in some circumstances.
	DT-Company								2. Includes 'trivial commutation lump sum'. No relief for State Pension or Incapacity benefit.
	UK-REIT DT-Individual UK-REIT DT-Company								3. Applies only to income from third countries.
		10	11	12	19	18	22		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
KAZAKHSTAN Note 1 Note 2 SI1994 No3211 and Protocol	DT-Individual	15% (ST)	10% (ST-3 mths)	10%	Full relief (N & R)	Full relief Note 4	Yes (TrAd excl)	Yes (N & R)	<ol style="list-style-type: none"> Relief may not be available to residents of Kazakhstan in receipt of special tax benefits. Relief may be restricted if whole amount of income is not remitted to Kazakhstan. Full relief in certain circumstances. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
	DT/Company	(PAIF dist int)	Note 3						
	UK-REIT								
	DT-Individual								
	UK-REIT								
	DT-Company	10	11	12	19	18	21		
KENYA Note 1 SI1977 No1299	DT-Individual	Full relief (ST)	15% (ST)	15% (ST)	No relief	No relief Note 3	Yes (ST)	Yes (R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Kenya. Full relief to the Government of Kenya (the 'subject to tax' condition doesn't apply) Some relief may be available if pension (includes State Pension) is 'subject to tax' in Kenya. 'Trivial commutation lump sum' relievable under the Other Income article if 'subject to tax'. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, residents of Kenya continue to be entitled to personal allowances, but not where income is solely dividends, interest or royalties (or any combination of these income sources).
	DT-Company	(PAIF dist int)	Note 2					Note 4	
	UK-REIT								
	DT-Individual								
	UK-REIT								
	DT-Company	11	12	13			24		
KIRIBATI Note 1 SI1950 No750 and Protocols	DT-Individual	Full relief (ST)	No relief	Full relief (ST)	No relief	Full relief (ST) Note 2	No	No Note 3	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Kiribati. Includes State Pension if 'subject to tax'. No relief for 'trivial commutation lump sum'. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
	DT-Company	(PAIF dist int)							
	UK-REIT								
	DT-Individual								
	UK-REIT	6		7		10			
	DT-Company								
KOREA Republic of Note 1 SI1996 No3168	DT-Individual	15% (PAIF dist int)	10% (ST-3 mths)	10% Note 3	Full relief (N & R)	Full relief Note 4	Yes (TrAd excl) Note 5	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Korea. Full relief in certain circumstances. 2% for use of or right to use industrial, commercial or scientific equipment. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article.
	DT-Company		Note 2						
	UK-REIT								
	DT-Individual								
	UK-REIT								
	DT-Company	10	11	12	19	18	22		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
KUWAIT Note 1 SI1999 No2036	DT-Individual DT-Company	15% (ST) (PAIF dist int)	Full relief	10%	Full relief (N & R)	Full relief (ST) Note 1	Yes (TrAd excl)	No	1. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
LATVIA Note 1 Note 2 SI1996 No3167	DT-Individual DT-Company	15% (PAIF dist int)	10% Note 3	10% Note 4	Full relief (N & R)	Full relief Note 5	Yes (TrAd excl)	Yes (N & R) Note 6	1. Restricted relief for residents of Latvia entitled to special tax benefits. 2. Relief may be restricted if whole amount of income is not remitted to Latvia. 3. Full relief in certain circumstances. 4. 5% for use of industrial, commercial or scientific equipment. 5. Includes 'trivial commutation lump sum'. State Pension and Incapacity Benefit relievable under the Other Income article. 6. Nationals of an EEA state are entitled to personal allowances wherever resident.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
LESOTHO Note 1 SI1997 No2986	DT-Individual DT-Company	10% (ST) (PAIF dist int)	10% (ST) Note 2	10% (ST)	Full relief (N & R)	Full relief Note 3	Yes (TrAd excl)	Yes (N & R) Note 4	1. Relief may be restricted if whole amount of income is not remitted to Lesotho. 2. Full relief in some circumstances. 3. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. 4. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Lesotho continue to be entitled to personal allowances.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	20	19	22		
LIBYA Note 1 SI2010 No243	DT-Individual DT-Company	15% Note 2 (PAIF dist int)	Full relief	Full relief	Full relief (N & R)	Full relief Note 4		No	1. New treaty effective for UK income tax from 6 April 2010. 2. Full relief for property income dividends that are beneficially owned by pension schemes resident in Libya. 3. Full relief for PAIF distributions (interest). 4. Includes 'trivial commutation lump sum'.
	UK-REIT DT-Individual UK-REIT DT-Company	Note 3 11	12	13	20	19	22		
LITHUANIA Note 1 SI2001 No3925 and Protocol	DT-Individual DT-Company	15% (PAIF dist int)	10% Note 2	10% Note 3	Full relief (N & R)	Full relief Note 4	Yes (TrAd Excl)	Yes (N & R) Note 5	1. Relief may be restricted if whole amount of income is not remitted to Lithuania. 2. Full relief in certain circumstances. 3. 5% for industrial, commercial or scientific equipment. 4. Includes 'trivial commutation lump sum'. State Pension and Incapacity Benefit relievable under the Other Income article. 5. Nationals of an EEA state are entitled to personal allowances wherever resident.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
LUXEMBOURG Note 1 Note 2 SI1968 No1100 and Protocols	DT-Individual DT-Company	15%	Full relief (PAIF dist int)	5%	No relief	Full relief Note 3 Note 4	Yes (Tr excl) Note 5	Yes (R) Note 6	<ol style="list-style-type: none"> Holding companies entitled to special tax benefits are denied treaty benefits. Tax credits payable to 'direct investor' companies - see Key (TC 5% Dir). Includes 'trivial commutation lump sum'. No relief on State Pension. Annuities relievable under Other Income article. Relief for Incapacity Benefit available under the Other Income article. Nationals of an EEA state are entitled to personal allowances wherever resident. Residents who are not nationals are denied personal allowances if income is solely dividends, interest or royalties (or any combination of these income sources).
	UK-REIT DT-Individual UK-REIT DT-Company	X	XI	XII		XVIII	XXII		
MACEDONIA Note 1 SI2007 No2127	DT-Individual DT-Company	15% Note 2 (PAIF dist int)	10% Note 3	Full relief	Full relief (N & R)	Full relief Note 4	Yes (TrAd excl) Note 5	No	<ol style="list-style-type: none"> Treaty effective in the UK from 6 April 2008. Full relief for pension schemes. Full relief in certain circumstances. This includes interest on a loan from an enterprise to another enterprise - see Article 11(3)(a). No relief for 'trivial commutation lump sum'. Relief for Incapacity Benefit available under the Other Income article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	20		
MALAWI Note 1 SI1956 No619 and Protocols	DT-Individual DT/Company	Full relief (ST) (PAIF dist int)	Full relief (ST) Note 2	Full relief (ST) Note 2 Note 3	No relief	Full relief (ST) Note 4	No	No Note 5	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Malawi. No relief if payments are from subsidiary to parent company. No relief for cinematograph film royalties. Includes State Pension if 'subject to tax'. No relief for 'trivial commutation lump sum'. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
	UK-REIT DT-Individual UK-REIT DT-Company	VI	VII	VII		X			
MALAYSIA Note 1 Note 2 SI1997 No2987	DT-Individual DT-Company	10% (ST) (PAIF dist int)	10% (ST) Note 3	8% (ST)	Full relief (N & R)	Full relief Note 4	Yes Note 5	Yes (N & R) Note 6	<ol style="list-style-type: none"> No relief for persons entitled to special tax benefits. Relief may be restricted if whole amount of income is not remitted to Malaysia. Full relief in certain circumstances. Includes 'trivial commutation lump sum'. No relief on State Pension. Applies only to third country income. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Malaysia continue to be entitled to personal allowances.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	20	19	23		

Table of Territories: For an explanation of the abbreviations used (for example N & R) see the **Key** on page 5.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
MALTA Note 1 Note 2 SI1995 No763	DT-Individual DT-Company	No relief	10% (ST) Note 3	10% (ST)	Full relief (N & R)	Full relief Note 4	Yes (ST) (Tr Ad excl) Note 5	Yes (N & R) Note 6	1. No relief for persons entitled to special tax benefits. 2. Relief may be restricted if whole amount of income is not remitted to Malta. 3. Full relief in some cases. 4. Includes 'trivial commutation lump sum'. State Pension relievable under Other Income article if 'subject to tax'. 5. Relief for Incapacity Benefit available under the Other Income article if 'subject to tax'. 6. Nationals of an EEA state are entitled to personal allowances wherever resident. And for periods up to 5 April 2010, Commonwealth citizens are also entitled to personal allowances wherever resident.
			11	12	19	18	21		
MAURITIUS Note 1 SI1981 No1121 and Protocol	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (PAIF dist int)	No relief Note 2	15% (ST)	Full relief (UK N excl)	Full relief Note 3	Yes (ST) (Tr excl) Note 4	Yes (R) Note 5	1. Relief may be restricted if whole amount of income is not remitted to Mauritius. 2. Full relief in certain circumstances. 3. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article if 'subject to tax'. 4. Relief for Incapacity Benefit available under the Other Income article if 'subject to tax'. 5. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, residents of Mauritius are entitled to personal allowances, but not where income is solely dividends, interest or royalties (or any combination of these income sources).
		10	11	12	19	18	22		
MEXICO Note 1 SI1994 No3212 and Protocol	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 2 (PAIF dist int)	15% (ST-3 mths) Note 3	10%	Full relief (N & R)	Full relief Note 4	Yes (Tr Ad excl) Note 5	No	1. Relief may be restricted if whole amount of income is not remitted to Mexico. 2. Dividends Article amended by Protocol: 15% for property income dividends paid on or after 18 January 2011 , but full relief where the beneficial owner is a pension scheme resident in Mexico. Full relief for property income dividends paid before 18 January 2011 to all beneficial owners resident in Mexico. 3. 5%, 10% and full relief in certain circumstances - see Article 11(2). 4. Includes 'trivial commutation lump sum'. No relief for State Pension. 5. Applies only to income from third countries.
		10	11	12	19	18	21		
MOLDOVA Note 1 SI2008 No1795	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	10% (PAIF dist int)	5% Note 2	5%	Full relief (N & R)	Full relief Note 3	Yes (Tr Ad excl)	No	1. Treaty effective in UK from 6 April 2009. 2. Full relief in certain circumstances. 3. No relief for 'trivial commutation lump sum'.
		10	11	12	18	17	20		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
MONGOLIA Note 1 SI1996 No2598	DT-Individual	15%	10% (ST-3 mths)	5%	Full relief (N & R)	Full relief Note 3	Yes (Tr Ad excl)	No	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Mongolia. 7% and full relief in certain circumstances. Includes 'trivial commutation lump sum'. No relief for State Pension.
	DT-Company	(PAIF dist int)	Note 2						
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
MONTENEGRO SI1981 No1815	DT-Individual	15%	10% (PAIF dist int)	10%	Full relief (N & R)	Full relief Note 1	Yes Note 2	Yes (N & R)	<ol style="list-style-type: none"> Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. Relief for Incapacity Benefit available under the Other Income article.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	18	21		
MONTserrat Note 1 SRO1947 No2869 and amendments	DT-Individual	No relief	No relief	Full relief (ST)	No relief	Note 2 Note 3	No	No Note 3	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Montserrat. Up to 5 April 2012: Full relief for pensions (including State Pension) if 'subject to tax'. No relief for 'trivial commutation lump sum' or government pension. From 6 April 2012: Full relief for pensions (including State Pension) and 'trivial commutation lump sum'. No relief for government pension. DT Arrangement does not provide for allowances. However, British citizens or nationals of another EEA state are entitled to personal allowances wherever resident.
	DT-Company			7		10			
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12		18	21		
MOROCCO SI1991 No2881	DT-Individual	Full relief (PAIF dist int)	10% Note 1	10%	No relief	Full relief Note 2	Yes (ST)	Yes (N & R)	<ol style="list-style-type: none"> Full relief in certain circumstances. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article if 'subject to tax'.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12		18	21		
NAMIBIA Note 1 SI1962 No2352, SI1962 No2788 and Protocols	DT-Individual	No relief	No relief	Full relief (ST) Note 2 Note 3	No relief	Full relief (ST) Note 4	Yes (ST)	Yes (R) Note 5	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Namibia. 5% for patent royalties. No relief for motion picture film royalties. Includes State Pension and 'trivial commutation lump sum' if 'subject to tax'. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, residents of Namibia continue to be entitled to personal allowances.
	DT-Company								
				IX		XII	XVIII		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
NETHERLANDS Note 1 Note 2 SI2009 No227	Netherlands/ Individual Netherlands/ Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 3 (PAIF dist int) Note 4	Full relief	Full relief	Full relief Note 5 Note 6	Full relief Note 5 Note 7	Yes (Tr Ad excl) Note 8	Yes (R) Note 9	<ol style="list-style-type: none"> New treaty effective in UK from 6 April 2011. Treaty does not provide for UK dividend tax credit to be paid to 'direct investor' companies. Full relief on property income dividends and PAIF distributions (interest) that are beneficially owned by a Netherlands resident pension scheme or an organisation falling within Article 4(2)(b). 10% for PAIF distributions (interest). Full relief if beneficially owned by a pension scheme or other organisation specified by the DT treaty - see note 3 above. Article 17 includes government pensions. Where a Netherlands resident was, before 25 December 2010, in receipt of a UK government or local authority pension, the individual may elect for Article 19 of the prior DT treaty (see entry below) to continue to apply to the UK government or local authority pension. Includes State Pension and 'trivial commutation lump sum'. Relief for Incapacity Benefit available under the Other Income Article. Nationals of an EEA state are entitled to personal allowances wherever resident.
		10	11	12	17	17	20		
NETHERLANDS (prior treaty) Note 1 Note 2 SI1980 No1961 and Protocols	Netherlands/ Individual Netherlands/ Company UK-REIT DT-Individual UK-REIT DT-Company	15%	Full relief	Full relief	Full relief if N & R. No relief otherwise.	Full relief Note 3 Note 4	Yes (Tr excl) Note 5	Yes (R) Note 6	<ol style="list-style-type: none"> Prior treaty, ceased to have effect in UK from 6 April 2011. UK dividend tax credit payable to 'direct investor' companies for dividends paid before 6 April 2011. See Key (TC 5% Dir). Companies claiming tax credits must be quoted on a Netherlands Stock Exchange. If not quoted, refer to Article 10(3)(d) of treaty. State Pension relievable under the Other Income Article. No relief for payments which are not of a 'periodical nature' that are for past employment. No relief for 'trivial commutation lump sum'. Relief for Incapacity Benefit available under the Other Income Article. Nationals of an EEA state are entitled to personal allowances wherever resident. Residents who are not nationals are denied personal allowances if income is solely dividends, interest or royalties (or any combination of these income sources).
		10	11	12	19	18	21		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
NEW ZEALAND Note 1 SI1984 No365 and Protocols	New Zealand/ Individual	15% (PAIF dist int)	10% Note 2	10%	Full relief	Full relief Note 3 Note 4	Yes Note 5	Yes (N & R) Note 6	<ol style="list-style-type: none"> Treatment from 6 April 2005 Full relief in certain circumstances. Includes State Pension and 'trivial commutation lump sum'. No relief for Incapacity Benefit. Applies only to income from third countries. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R New Zealand continue to be entitled to personal allowances.
	New Zealand/ Company								
	UK-REIT DT-Individual								
	UK-REIT DT-Company	11	12	13	20	19	21A		
NIGERIA SI1987 No2057	DT-Individual	15% (ST)	12½% (ST) Note 1	12½% (ST)	No relief Note 2	No relief Note 2 Note 3	No	Yes (N & R) Note 4	<ol style="list-style-type: none"> Full relief in certain circumstances. Relief available if the pension is paid for an employment which terminated before 6 April 1979 or for an annuity that is paid under a contract concluded before 6 April 1979 - refer to treaty. Includes 'trivial commutation lump sum'. No relief for State Pension. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Nigeria continue to be entitled to personal allowances.
	DT/Company								
	UK-REIT DT-Individual								
	UK-REIT DT-Company	10	11	12	18	18			
NORWAY SI2000 No3247	DT-Individual	15% (PAIF dist int)	Full relief	Full relief	Full relief (N & R) Note 1	Full relief Note 2 Note 3	Yes (Tr Ad excl)	Yes (N & R) Note 4	<ol style="list-style-type: none"> If pension is not taxed by paying State it may be taxed in the other Contracting State. Includes State Pension, 'trivial commutation lump sum' alimony and maintenance payments. Incapacity Benefit relievable under pensions article. Nationals of an EEA state are entitled to personal allowances wherever resident.
	DT-Company								
	UK-REIT DT-Individual								
	UK-REIT DT-Company	10	11	12	19	18	21		
OMAN Note 1 SI1998 No2568 and Protocol	DT-Individual	Note 2	Full relief (ST)	Note 4	Full relief (N & R) (ST)	Full relief (ST) Note 5	Yes (Tr Ad excl)	Yes (N & R)	<ol style="list-style-type: none"> Relief may be restricted if claimant is entitled to special tax benefits in Oman. 10%(ST) for property income dividends paid before 1 January 2012. 15% if paid on or after 1 January 2012. From 1 January 2012, full relief on property income dividends beneficially owned by pension schemes resident in Oman. Certain other categories of claimant are also entitled to full relief – see treaty. Full relief (ST) for royalties paid before 1 January 2012. 8% if paid on or after 1 January 2012. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
	DT-Company	Note 3 (PAIF dist int)							
	UK-REIT DT-Individual								
	UK-REIT DT-Company	10	11	12	19	18	21		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
PAKISTAN SI1987 No2058	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	20% Note 1 (PAIF dist int)	15% Note 2	12½%	Full relief (N & R)	Full relief Note 3	No	Yes (N & R) Note 4	1. Property income dividends taxable in the UK at 20%, so there is no excess of income tax for the UK to relieve under the DT treaty for periods after 5 April 2008. 2. Full relief in certain circumstances. 3. Includes 'trivial commutation lump sum'. There is no relief for State Pension. 4. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Pakistan continue to be entitled to personal allowances.
		10	11	12	20	19			
PAPUA NEW GUINEA Note 1 SI1991 No2882	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	17% (PAIF dist int)	10% Note 2	10%	Full relief (ST)	Full relief (ST) Note 3	Yes (Tr Ad excl)	Yes (N & R) Note 4	1. Relief may be restricted if whole amount of income is not remitted to Papua New Guinea. 2. Full relief in certain circumstances. 3. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. 4. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Papua New Guinea continue to be entitled to personal allowances.
		11	12	13	20	19	22		
PHILIPPINES SI1978 No184	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	25% Note 1	15% Note 2 (PAIF dist int)	25% Note 3	No relief	Full relief Note 4	No	Yes (N & R)	1. Income is taxable in the UK at 20%, so there is no excess of tax for the UK to relieve under the DT treaty. 2. 10% or full relief in certain circumstances. 3. 15% for films, TV and radio broadcasting royalties. 4. Includes 'trivial commutation lump sum'. No relief for purchased annuities, Incapacity Benefit or State Pension.
			10	11		17			
POLAND SI2006 No3323 Note 1	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	10% (PAIF dist int)	5% Note 2	5%	Full relief (N & R)	Full relief Note 3	Yes (TrAd excl)	No Note 4	1. Treatment after 1 January 2007 for taxes withheld at source. 2. Full relief in some circumstances. 3. Includes 'trivial commutation lump sum'. State Pension and Incapacity Benefit. 4. Nationals of an EEA state are entitled to personal allowances wherever resident.
		10	11	12	18	17	21		
PORTUGAL Note 1 SI1969 No599	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (ST)	10% (ST) (PAIF dist int)	5% (ST)	No relief	Full relief Note 2	Yes (ST)	Yes (R) Note 3	1. Relief may be restricted if whole amount of income is not remitted to Portugal. 2. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article if 'subject to tax'. Relief for Incapacity Benefit also available under the Other Income article if 'subject to tax'. 3. Nationals of an EEA state are entitled to personal allowances wherever resident. Residents who are not nationals are denied personal allowances if income is solely dividends, interest or royalties (or any combination of these income sources).
		10	11	12	18	17	20		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
QATAR Note 1 SI2010 No24	DT-Individual	15% Note 2 (PAIF dist int)	Full relief Note 4	5%	Full relief (N & R)	Full relief Note 5	Yes Note 6	No	<ol style="list-style-type: none"> 1. New treaty effective from 1 January 2011 for taxes withheld at source, and from 6 April 2011 for all other taxes. 2. Full relief on property income dividends that are beneficially owned by pension schemes resident in Qatar. 3. Full relief for PAIF distributions (interest). 4. Individuals get full relief on interest. Beneficial owners of interest that are not individuals must meet the conditions set out in Article 11(2) and (3) of the treaty. 5. Includes 'trivial commutation lump sum'. No relief for State Pension and Incapacity Benefit. 6. Third country income only.
	DT-Company								
	UK-REIT	10	11	12	18	17	20		
	DT-Individual UK-REIT DT-Company								
ROMANIA SI1977 No57	DT-Individual	15%	10% (PAIF dist int)	10% Note 1	Full relief (UK N excl)	Full relief Note 2	Yes	Yes (N & R)	<ol style="list-style-type: none"> 1. 15% for patent royalties. 2. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. 3. Nationals of an EEA state are entitled to personal allowances wherever resident.
	DT-Company								
	UK-REIT	10	11	12	20	19	23		
	DT-Individual UK-REIT DT-Company								
RUSSIAN FEDERATION SI1994 No3213	DT-Individual	10% (ST) (PAIF dist int)	Full relief	Full relief	Full relief (N & R)	Full relief Note 1	Yes (Tr Ad excl)	Yes (N & R)	<ol style="list-style-type: none"> 1. Includes 'trivial commutation lump sum'. State Pension and annuities relievable under the Other Income article.
	DT-Company								
	UK-REIT	10	11	12	19	18	21		
	DT-Individual UK-REIT DT-Company								
SAINT CHRISTOPHER (ST KITTS) & NEVIS Note 1 SRO1947 No2872	DT-Individual	No relief	No relief	Full relief (ST)	No relief	Full relief (ST) Note 2	No	No Note 3	<ol style="list-style-type: none"> 1. Relief may be restricted if whole amount of income is not remitted to Saint Christopher (St Kitts) & Nevis. 2. Includes State Pension if 'subject to tax'. No relief for 'trivial commutation lump sum'. 3. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
	DT-Company								
				7		10			
SAUDI ARABIA Note 1 SI2008 No1770 and Protocol	DT-Individual	15% Note 2	Income from debt-claims Full relief (PAIF dist int)	Note 3	Full relief (N & R)	Full relief Note 4	Yes Note 5	No	<ol style="list-style-type: none"> 1. Treaty effective for UK income tax from 6 April 2010. 2. Full relief for property income dividends that are beneficially owned by pension schemes resident in Saudi Arabia. 3. Rates of: 5% for royalties paid for use of, or the right to use, industrial, commercial, or scientific equipment; 8% in all other cases. 4. Includes State Pension and 'trivial commutation lump sum'. 5. Third country income only.
	DT-Company								
	UK-REIT	10	11	12	19	18	22		
	DT-Individual UK-REIT DT-Company								

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SERBIA SI1981 No1815	DT-Individual	15%	10%	10%	Full relief (N & R)	Full relief Note 1	Yes Note 2	Yes (N & R)	1. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. 2. Relief for Incapacity Benefit available under the Other Income article.
	DT-Company		(PAIF dist int)						
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	18	21		
SIERRA LEONE Note 1 SRO1947 No2873 and Protocol	DT-Individual	No relief	No relief	Full relief (ST)	No relief	Full relief (ST) Note 2	No	No Note 3	1. Relief may be restricted if whole amount of income is not remitted to Sierra Leone. 2. Includes State Pension if 'subject to tax'. 3. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
	DT-Company								
				7		10			
SINGAPORE Note 1 SI1997 No2988	DT-Individual	15%	10%	10%	Full relief (N & R)	Full relief (ST) Note 3	Yes Note 4	No Note 5	1. Relief may be restricted if whole amount of income is not remitted to Singapore. 2. Full relief in some circumstances. 3. Includes State Pension and 'trivial commutation lump sum'. 4. Applies only to income arising in third countries. 5. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
	DT-Company	(PAIF dist int)	Note 2						
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
SLOVAK REPUBLIC (Slovakia) SI1991 No2876	DT-Individual	15%	Full relief (PAIF dist int)	Full relief Note 1	Full relief (N & R)	Full relief Note 2	Yes (TrAd excl)	Yes (N & R) Note 3	1. 10% for industrial royalties. 2. Includes 'trivial commutation lump sum'. State Pension and Incapacity Benefit relievable under the Other Income article. 3. Nationals of an EEA state are entitled to personal allowances wherever they are resident.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		
SLOVENIA Note 1 SI2008 No1796	DT-Individual	15%	5%	5%	Full relief (N & R)	Full relief Note 3	Yes	Yes (N & R) Note 4	1. Treaty effective in UK from 6 April 2009. 2. Full relief in certain circumstances. 3. Includes 'trivial commutation lump sum'. 4. Nationals of an EEA state are entitled to personal allowances wherever they are resident.
	DT-Company	(PAIF dist int)	Note 2						
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	21		
SOLOMON ISLANDS Note 1 SI1950 No748 and Protocols	DT-Individual	Full relief (ST)	No relief	Full relief (ST)	No relief	Full relief (ST) Note 2	No	No Note 3	1. Relief may be restricted if whole amount of income is not remitted to Solomon Islands. 2. Includes State Pension. No relief for 'trivial commutation lump sum'. 3. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
	DT-Company	(PAIF dist int)							
	UK-REIT DT-Individual UK-REIT DT-Company	6		7		10			

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SOUTH AFRICA Note 1 SI 2002 No 3138 and Protocols	South Africa/ Individual	15%	Full relief	Full relief	Full relief (N & R)	Full relief Note 3	Yes Note 4	Yes (N & R) Note 5	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to South Africa. 10% for PAIF distributions (interest) from 1 April 2012. Includes 'trivial commutation lump sum'. No relief for State Pension and Incapacity Benefit. Third country income only. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R South Africa continue to be entitled to personal allowances.
	South Africa/ Company	(PAIF dist int) - see Note 2							
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	20		
SPAIN SI1976 No1919	Spain/ Individual	15%	12% (ST-3 mths)	10%	Full relief (N & R)	Full relief Note 1	Yes Note 2	Yes (N & R) Note 3	<ol style="list-style-type: none"> Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income Article. Relief for Incapacity Benefit available under the Other Income article. Nationals of an EEA state are entitled to personal allowances wherever resident.
	Spain/ Company		(PAIF dist int)						
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
SRI LANKA SI1980 No713	DT-Individual DT-Company	15%	10% (PAIF dist int) Note 1	10% Note 2	Full relief (UK N excl)	Full relief (ST) Note 3 Note 4	No	Yes (N & R) Note 5	<ol style="list-style-type: none"> Full relief in certain circumstances. Full relief for copyright royalties. There is relief for alimony under the pensions article. The 'subject to tax' condition does not apply. Includes State Pension and 'trivial commutation lump sum'. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Sri Lanka continue to be entitled to personal allowances.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17			
SUDAN SI1977 No1719	DT-Individual DT-Company	15%	15% (ST) (PAIF dist int)	10% (ST)	Full relief (UK N excl)	Full relief Note 1 Note 2 Note 3	Yes	Yes (N & R)	<ol style="list-style-type: none"> Includes 'trivial commutation lump sum'. No relief for purchased annuities. State Pension relievable under the Other Income article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	21		
SWAZILAND Note 1 SI1969 No380	DT-Individual DT-Company	15% (PAIF dist int)	No relief	Full relief	Full relief Note 2	Full relief Note 3	Yes Note 4	Yes (R) Note 5	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Swaziland. Relief is available under general pension article. Includes State Pension and 'trivial commutation lump sum'. Interest is excluded. For periods up to 5 April 2010, Commonwealth citizens entitled to personal allowances wherever resident. From 6 April 2010, individuals resident in Swaziland continue to be entitled to personal allowances.
	UK-REIT DT-Individual UK-REIT DT-Company	11		12	17	16	20		

Table of Territories: For an explanation of the abbreviations used (for example N & R) see the **Key** on page 5.

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SWEDEN Note 1 SI1984 No366	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	5% (PAIF dist int)	Full relief	Full relief	Full relief (N & R)	Full relief Note 2 Note 3	Yes (TR excl)	Yes (R) Note 4	1. Tax credits payable to 'direct investor' companies - see Key (TC 5% Dir). 2. The pensioner must be a national of Sweden. Refer to treaty if pensioner is not a national of Sweden. 3. State Pension, Incapacity Benefit and 'trivial commutation lump sum' relievable under Pensions article but only if the person is a national of Sweden. 4. Nationals of an EEA state are entitled to personal allowances wherever resident. Residents who are not nationals are denied personal allowances if income is solely dividends, interest or royalties (or any combination of these income sources).
		10	11	12	19	18	21		
SWITZERLAND Note 1 No1408 and Protocols	Switzerland/ Individual Switzerland/ Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 2 (PAIF dist int)	Full relief	Full relief	Full relief (N & R)	Full relief Note 3	Yes (Tr excl) Note 4	Yes (N & R) Note 5	1. UK dividend tax credit not payable to 'direct investor' companies for dividends paid from 6 April 2009. 2. Full relief for property income dividends paid from 6 April 2009 that are beneficially owned by pension schemes resident in Switzerland. 3. From 6 April 2009, no relief for 'trivial commutation lump sum'. 4. State Pension and Incapacity Benefit relievable under the Other Income article. 5. Individuals N & R Switzerland are entitled to personal allowances. Also, residents who are not nationals of Switzerland get personal allowances but not if their income is solely dividends, interest or royalties (or any combination of these income sources).
		10	11	12	19	18	21		
TAIWAN Note 1 SI2002 No 3137	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	10% (PAIF dist int)	10% Note 2	10%	Full relief (N & R)	Full relief (ST) Note 3 Note 4	Yes Note 5	Yes (N & R)	1. Relief may be restricted if whole amount of income is not remitted to Taiwan. 2. Full relief in some circumstances. 3. Includes 'trivial commutation lump sum'. 4. No relief for State Pension or Incapacity Benefit. 5. Third country income only.
		10	11	12	19	18	21		
TAJIKISTAN SI1986 No 224	DT-Individual DT-Company	No relief	Full relief (PAIF dist int)	Full relief	Full relief (N & R)	Full relief Note 1 Note 2	Yes Note 2	Yes (N & R)	1. Includes 'trivial commutation lump sum'. 2. State Pension relievable under the Other Income article.
			9	10	18	18	19		
THAILAND Note 1 SI1981 No1546	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) (PAIF dist int)	25% (ST) Note 2	5% (ST) Note 3	Full relief (N & R)	No relief Note 4	No	Yes (N & R)	1. Relief may be restricted if whole amount of income is not remitted to Thailand. 2. 10% or full relief in certain circumstances. 3. 15% (ST) for patent, certain film, radio and TV royalties. 4. Treaty does not include an article dealing with Non-Government pensions. Also, no relief for State Pension or 'trivial commutation lump sum'.
		11	12	13	19				

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
TRINIDAD AND TOBAGO Note 1 SI1983 No1903	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (PAIF dist int)	10% Note 2	Full relief Note 3 Note 4	Full relief (N & R)	Full relief Note 5	Yes Note 6	Yes (N & R) Note 7	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Trinidad and Tobago. Full relief in certain circumstances. 10% for patent royalties. No relief for cinematograph films and films and tapes for radio or TV broadcasting. Includes 'trivial commutation lump sum'. No relief for State Pension. Income taxed in each State in accordance with domestic law. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Trinidad and Tobago continue to be entitled to personal allowances.
		10	11	12	19	18	22		
TUNISIA SI1984 No133	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	20% Note 1	12% Note 2 (PAIF dist int)	15%	Full relief (ST)	Full relief (ST) Note 3	Yes	Yes (N & R)	<ol style="list-style-type: none"> Property income dividends taxable in the UK at 20%, so there is no excess of income tax for the UK to relieve under the DT treaty for periods after 5 April 2008. 10% for payments to banks. Includes State Pension and 'trivial commutation lump sum'.
		10	11	12	19	18	21		
TURKEY Note 1 SI1988 No932	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	20% Note 2 (PAIF dist int)	15% Note 3	10%	Full relief (N & R)	Full relief Note 4 Note 5	Yes (Tr excl)	Yes (N & R)	<ol style="list-style-type: none"> Does not include residents of Northern Cyprus. Property income dividends taxable in the UK at 20%, so there is no excess of income tax for the UK to relieve under the DT treaty for periods after 5 April 2008. Full relief in certain circumstances. Includes State Pension and 'trivial commutation lump sum'. Relief for Incapacity Benefit available under Pensions article.
		10	11	12	19	18	22		
TURKMENISTAN SI1986 No224	DT-Individual DT-Company	No relief	Full relief (PAIF dist int)	Full relief	Full relief (N & R)	Full relief Note 1 Note 2	Yes	Yes (N & R)	<ol style="list-style-type: none"> Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
			9	10	18	18	19		
TUVALU Note 1 SI1950 No750 and Protocols	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) (PAIF dist int)	No relief	Full relief (ST)	No relief	Full relief (ST) Note 2	No	No Note 3	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Tuvalu. Includes State Pension. No relief for 'trivial commutation lump sum'. Treaty does not provide for allowances. But for periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
		6		7		10			
UGANDA SI1993 No1802	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	15% Note 1	15%	Full relief (N & R)	Full relief Note 2	Yes (Tr excl)	Yes (N & R) Note 3	<ol style="list-style-type: none"> Full relief in certain circumstances. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Uganda continue to be entitled to personal allowances.
		10	11	12	20	19	22		

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UKRAINE Note 1 SI1993 No1803	DT-Individual DT-Company	10% (ST) (PAIF dist int)	Full relief (ST)	Full relief (ST)	Full Relief (N & R)	Full relief Note 2	Yes (Tr Ad excl)	Yes (N & R)	1. Relief may be restricted if whole amount of income is not remitted to Ukraine. 2. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		
USA Note1 SI2002 No2848 and Protocol	US-Individual- 2002 US-Company- 2002	15% Note 2 (PAIF dist int)	Full relief Note 3	Full relief	Full relief (N & R)	Full relief Note 4	Yes (Tr Ad excl)	No	1. Treaty benefits are only available to 'qualified persons' as defined in Article 23 of the DT Convention. 2. Full relief for pension funds. 3. Relief may be restricted to 15% in certain circumstances – see Article 11(5). 4. Includes State Pension, Incapacity Benefit and 'trivial commutation lump sum'.
	UK-REIT DT-Individual US-Company UK-REIT	10	11	12	19	17	22		
UZBEKISTAN Note 1 SI1994 No770	DT-Individual DT-Company	10% (ST) (PAIF dist int)	5% (ST-3 mths) Note 2	5%	Full relief (N & R)	Full relief Note 3	Yes (Tr Ad excl)	Yes (N & R)	1. Relief may be restricted if whole amount of income is not remitted to Uzbekistan. 2. Full relief in certain circumstances. 3. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
VENEZUELA SI1996 No2599	DT-Individual DT-Company	10% (PAIF dist int)	5% (ST) Note 1	7% (ST) Note 2	Note 3	No relief Note 3 Note 4	Yes (Tr Ad excl) Note 5	Yes (N & R)	1. Full relief in certain circumstances. 2. 5% restriction for patent royalties and information concerning industrial, scientific or commercial experience. 3. UK-source pensions (including government service pensions) and annuities paid in consideration of past employment are taxable in the UK in proportion to the term of the employment in the UK - see Article 18(1). Includes 'trivial commutation lump sum'. 4. No relief for State Pension. 5. Applies only to income from third countries.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	18	21		
VIETNAM SI1994 No3216	DT-Individual DT/Company	15% (ST) (PAIF dist int)	10% (ST) Note 1	10% (ST)	Full relief (N & R)	Full relief Note 2	Yes (Tr Ad excl)	Yes (N & R)	1. Full relief in certain circumstances. 2. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		

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ZAMBIA Note 1 SI1972 No1721 and Protocol	DT-Individual	15%	10%	10%	No relief	Full relief (ST)	Yes (ST)	Yes (R)	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Zambia. Includes State Pension and 'trivial commutation lump sum'. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, residents of Zambia continue to be entitled to personal allowances, but not where income is solely dividends, interest or royalties (or any combination of these income sources).
	DT-Company	(ST)	(ST)	(ST)		Note 2		Note 3	
	UK-REIT DT-Individual UK-REIT DT-Company	11	12	13		19	22		
ZIMBABWE SI1982 No1842	DT-Individual	Full relief (ST)	10% (ST)	10% (ST)	Full relief (N & R)	No relief Note 3	Yes (Tr excl)	Yes (N & R)	<ol style="list-style-type: none"> Full relief in certain circumstances. The pensioner must have been 'subject to tax' in Zimbabwe on the income from the employment that now pays the pension. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. For periods up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident. From 6 April 2010, individuals N & R Zimbabwe continue to be entitled to personal allowances.
	DT-Company	(PAIF dist int)	Note 1		Note 2			Note 4	
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	20	19	22		