B11 DOUBLE TAX AGREEMENTS

TAXES ON VARIOUS PAYMENTS TO NON-RESIDENTS

	Royalties %	*Interest* %	*Technical fees*	*S. 4(f)* income[(a)] %
1. Albania, Republic	10	Nil or 10	10	10
2. Argentina*	10	15	10	10
3. Australia	10	Nil or 15	Nil[++]	10
4. Austria	10	Nil or 15	10	10
5. Bahrain	8	Nil or 5	10	10
6. Bangladesh	Nil or 10	Nil or 15	10	10
7. Belgium[#]	10	Nil or 10 or 15	10	10
8. Bosnia & Herzegovina**	8	Nil or 10	10	10
9. Brunei	10	Nil or 10	10	10
10. Canada	Nil or 10	Nil or 15	10	10
11. Chile	10	Nil or 15	5	10
12. China, People's Republic[#]	Nil or 10	Nil or 10	10	10
13. Croatia	10	Nil or 10	10	10
14. Czech Republic	Nil or 10	Nil or 12	10	10
15. Denmark	Nil or 10	Nil or 15	10	10
16. Egypt	10	Nil or 15	10	10
17. Fiji	10	Nil or 15	10	10
18. Finland	Nil or 10	Nil or 15	10	10
19. France	Nil or 10	Nil or 15	10	10
20. Germany – Old agreement	Nil or 10	Nil or 15	Nil	Nil
– New agreement	7	Nil or 10	7	Nil
21. Hong Kong S.A.R.	8	Nil or 10	5	10
22. Hungary	10	Nil or 15	10	10
23. India – Old agreement	10	Nil or 10	10	10
– New agreement	10	Nil or 10	10	10
24. Indonesia	Nil or 10	Nil or 10	10	10
25. Ireland	8	Nil or 10	10	10
26. Islamic Republic of Iran	Nil or 10	Nil or 15	10	10
27. Italy	Nil or 10	Nil or 15	10	10
28. Japan	10	Nil or 10	10	10
29. Jordan	10	Nil or 15	10	Nil
30. Kazakhstan	10	Nil or 10	10	10
31. Korea, Republic	Nil or 10	Nil or 15	10	10
32. Kuwait[#]	10	Nil or 10	10	10

		Royalties %	Interest %	Technical fees	S. 4(f) income[(a)] %
33.	Kyrgyz, Republic	10	Nil or 10	10	10
34.	Laos	10	Nil or 10	10	10
35.	Lebanon	8	Nil or 10	10	10
36.	Luxembourg	8	Nil or 10	8	10
37.	Malta	10	Nil or 15	10	10
38.	Mauritius	10	Nil or 15	10	10
39.	Mongolia	10	Nil or 10	10	10
40.	Morocco	10	Nil or 10	10	10
41.	Myanmar	10	Nil or 10	10	10
42.	Namibia	5	Nil or 10	5	10
43.	Netherlands	Nil or 8	Nil or 10	8	10
44.	New Zealand	Nil or 10	Nil or 15	10	10
45.	Norway	Nil	Nil or 15	10	10
46.	Pakistan	Nil or 10	Nil or 15	10	10
47.	Papua New Guinea	10	Nil or 15	10	10
48.	Philippines	Nil or 10	Nil or 15	10	10
49.	Poland – Old agreement – New agreement **	Nil or 10 8	Nil or 15 Nil or 10	10 8	10 10
50.	Qatar	8	Nil or 5	8	10
51.	Romania	Nil or 10	Nil or 15	10	10
52.	Russia	Nil or 10	Nil or 15	10	10
53.	San Marino	10	10	10	10
54.	Saudi Arabia – Old agreement* – New agreement	10 8	15 Nil or 5	10 8	– 10
55.	Senegal**	10	Nil or 10	10	10
56.	Seychelles[#]	10	Nil or 10	10	10
57.	Singapore – Old agreement – New agreement	10 8	Nil or 15 Nil or 10	10 5	– 10
58.	South Africa	5	Nil or 10	5	10
59.	Spain	7	Nil or 10	5	10
60.	Sri Lanka	10	Nil or 10	10	10
61.	Sudan	10	Nil or 10	10	10
62.	Sweden – Old agreement – New agreement	Nil or 10 8	Nil or 15 Nil or 10	10 8	– 10
63.	Switzerland	Nil or 10	Nil or 10	10	10
64.	Syria	10	Nil or 10	10	10
65.	Taiwan[(b)]	10	10	7.5	10
66.	Thailand	Nil or 10 5 (JDA)	Nil or 15	10 5 (JDA)	10

	Royalties %	Interest %	Technical fees	S. 4(f) income[a] %
67. Turkey#	10	Nil or 15	10	10
68. Turkmenistan	10	Nil or 10	Nil	Nil
69. United Arab Emirates	10	Nil or 5	10	10
70. United Kingdom	8	Nil or 10	8	10
71. United States of America*	10	15	10	10
72. Uzbekistan	10	Nil or 10	10	10
73. Venezuela	10	Nil or 15	10	10
74. Vietnam	10	Nil or 10	10	10
75. Zimbabwe	10	Nil or 10	10	10

Explanatory Notes

(a) Section 4(f) income refers to gains and profits not specifically provided for under S. 4 of the Income Tax Act 1967 (ITA 1967). Such income include commissions and guarantee fees.

(b) For Taiwan, the withholding tax rates on interest and technical fees are arrived at based on the Income Tax Exemption (No. 10) Order 1998 [PU(A)201/1998].

* Limited double tax treaty.

** Gazetted DTAs; not yet entered into force.

\# Protocol which amends limited articles of the treaty has been gazetted but not entered into force.

++ The NIL figure is obtained from the IRB website. The IRB concedes that where an Australian resident renders technical services in Malaysia, the payer of the fee need not withhold tax on the income derived from Malaysia if the Australian resident has no permanent establishment in Malaysia.

JDA: Joint Development Area

General Comments

1. Payments of approved royalties or approved industrial royalties and interest on approved loans and long term loan (as defined in each double tax agreement) to non-residents are usually tax exempt.
2. Where the rate of tax on the above payments is not specifically mentioned in the respective double tax agreement, the applicable rate of tax as stated in the Income Tax Act 1967 (ITA 1967) is inserted herein.
3. Where the rate of tax as stated in the ITA 1967 is lower than the maximum rate of tax as mentioned in the respective double tax agreement, the lower rate of tax shall apply and is inserted herein.
4. There is no withholding tax on dividends paid by Malaysian resident companies.