

Iran Tax Treaties. As April 2017

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Double Taxation Avoidance Agreements: List of Countries, as of October 2016

No.	Country	Executive date	Permeant Establishment. Month	Royalty & Technical Assistance	Dividend (shareholder's tax)		Interest %	Company Tax %
					Share %	Tax Rate		
1	Germany	20.12.1968	6	10	25 or more	15	15	25
					Less than 25	20		
2	France	07.11.1973	6	10	25 or more	15	15	25
					Less than 25	20		
3	Armenia	11.07.1997	12	5	25 or more	10	10	25
					Less than 25	15		
4	South Africa	23.11.1998	12	10	-	10	5	25
5	Kazakhstan	03.04.1999	12	10	20 or more	5		
					Less than 20	15	10	25
6	Turkmenistan	03.08.1999	36	5	-	10		
7	Lebanon	20.12.2000	18	5	-	5	5	25
8	Georgia	14.02.2001	12	5	25 or more	5		
					Less than 25	15	10	25
9	Ukraine	26.09.2001	12	10	-	10		
10	Belarus	15.11.2001	12	5	25 or more	10	5	25
					Less than 25	15		
11	Syria	03.12.2001	12	17	-	7	10	25
12	Sri Lanka	26.12.2001	12	8	-	10		
13	Russia	05.04.2002	12	5	25 or more	5	05-Jul	25
					Less than 25	10		
14	China	14.08.2003	12	10	-	10	10	25
15	Switzerland	31.12.2003	12	5	15 or more	5		
					Less than 15	15	10	25
16	Pakistan	04.03.2004	12	10	-	5		
17	Austria	11.07.2004	12	5	25 or more	5	5	25
					Less than 25	15		
18	Uzbekistan	15.01.2005	12	5	-	8	10	25
19	Turkey	22.02.2005	6	10	25 or more	15		
					Less than 25	20	10	25
20	Malaysia	15.04.2005	6	10	-	25		
21	Tunis	14.06.2005	12	8	-	10	10	25
22	Kyrgyzstan	16.09.2005	12	10	25 or more	5		
					Less than 25	10	10	25
23	Spain	30.01.2006	12	5	20 or more	5		
					Less than 20	10	05-Jul	25
24	Poland	01.12.2006	9	10	-	7		
25	Bulgaria	29.06.2006	12	5	-	05-Jul	5	25
26	Venezuela	13.01.2007	12	5	15 or more	5		
					Less than 15	10	5	25
					Less than 15	10		
27	Bahrain	17.11.2007	12	5	-	5	5	25
28	Romania	19.05.2008	12	10	-	10		
29	Jordan	01.09.2008	6	10	25 or more	5	5	25
					Less than 25	05-Jul		
30	Croatia	30.10.2008	12	5	25 or more	5	5	25
					Less than 25	10		
31	Sudan	08.06.2009	12	5	20 or more	5	7	25
					Less than 20	10		
32	Oman	05.08.2009	12	5	-	5	5	25
33	South Korea	08.12.2009	12	10	-	10		
34	Algeria	16.03.2010	12	5	-	5	5	25
35	Qatar	21.09.2010	12	5	20 or more	5		
					Less than 20	05-Jul	10	25
36	Indonesia	22.11.2010	6	12	-	7		
37	Azerbaijan	25.01.2011	12	10	-	10	10	25
38	Kuwait	02.02.2011	9	5	-	5		
39	Serbia	16.12.2011	12	10	-	10	10	25
40	Tajikistan	05.11.2012	24	8	-	10		
41	Macedonia	17.01.2014	12	7	-	5	5	25
42	Slovenia	30.04.2014	9	10	-	10		
42	Slovakia	19/01/2016	6	5	-	7.5	7.5	25
43	Morraco	15/11/2016	9	10	-	10		
44	Hangri	15/11/201	6	5	-	5	5	25

Note: According to tax act approved on 15/02/2002 subject of shareholder's tax (Dividend) has been removed

so dividend is free of tax but corporate tax is 25%.