



Digest of Double Taxation Treaties

April 2018

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 **non-residents of the UK who are 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 column headings 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%. 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

- **resident in the UK and 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), you can 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 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

The table includes the main sources of UK income for which relief from UK Income Tax may be available. See **pages 2 to 4** for more information. The **Key** on **page 5** gives an explanation of the abbreviations used, for example (ST).

TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
ALBANIA Note 1 Note 2 SI 2013 No3145	DT-Individual	15% (PAIF dist int) Note 3	6%	Full relief	Full relief	Full relief Note 5	Yes (TrAd excl)	No	1. Treaty effective in UK from 6 April 2014. 2. Relief may be restricted if whole amount of income is not remitted to Albania. 3. 5% where the property income dividend is beneficially owned by a pension scheme resident in Albania. 4. Full relief in certain circumstances. 5. Includes State Pension, Incapacity Benefit and 'trivial commutation lump sum'.
	DT-Company		Note 4						
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	17	17	20		
	DT-Company								
ALGERIA Note 1 SI 2016 No3145	DT-Individual	15% (PAIF dist int)	7%	10%	Full relief (N & R)	No relief Note 3	Yes Note 4	No	1. Treaty effective in the UK from 1 January 2017 for withholding taxes and 6 April 2017 for income tax. 2. Exemptions apply to certain categories of interest (Article 11(3)). 3. UK source pensions are taxable in the UK. Social security pensions are taxable only in the UK. 4. Income from UK trusts or estates in the course of administration is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which the income to the Algeria resident is paid.
	DT-Company		Note 2						
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	18	17	20		
	DT-Company								
ANTIGUA & BARBUDA Note 1 Note 2 SRO1947 No2865 and Protocol	DT-Individual	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. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
	DT-Company								
	UK-REIT								
	DT-Individual								
	UK-REIT			7		10			
	DT-Company								
ARGENTINA Note 1 SI 1997 No1777	DT-Individual	15% (PAIF dist int)	12%	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.
	DT-Company		(ST-3 mths) Note 2						
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	19	18	21		
	DT-Company								
ARMENIA Note 1 Note 3 SI 2011 No2722	DT-Individual	15% (PAIF dist int) Note 1 Note 2	5%	5%	Full relief (UK N excl) Note 3	Full relief Note 3	Yes (TrAd excl) Note 1	No	1. For UK tax deducted at source from property income dividends, interest, royalties, annuities not subject to PAYE and other income, the treaty is effective in the UK from 1 January 2013. No relief for these types of income paid before that date. 2. Full relief (from 1 January 2013) on property income dividends and PAIF distributions (interest) that are beneficially owned by pension schemes resident in
	DT-Company		Note 1						
	UK-REIT								
	DT-Individual								
	UK-REIT	10	11	12	18	17	21		
	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
									Armenia. 3. For pensions and annuities within PAYE, treaty is effective in UK from 6 April 2012. No relief for these types of income paid before that date.
AUSTRALIA Note 1 Note 2 SI 2003 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 Note 5	Yes Note 6	Yes (N & R) Note 7	1. Relief may be restricted if whole amount of income is not remitted to Australia. 2. No relief for individuals who are 'temporary resident visa holders' in Australia. 3. Full relief in certain circumstances. 4. Includes State Pension. 5. No relief for 'trivial commutation lump sum'. 6. Applies only to income from third countries. 7. For the tax year ended 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.
AUSTRIA SI 1970 No1947 and Protocols	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	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	1. 10% if royalties are paid to a company controlling more than 50% of the payer. 2. Includes 'trivial commutation lump sum'. State Pension 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).
AZERBAIJAN Note 1 SI 1995 No762	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	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)	1. Relief may be restricted if whole amount of income is not remitted to Azerbaijan. 2. Full relief in certain circumstances. 3. 10% patent royalties. 4. Includes 'trivial commutation lump sum' if 'subject to tax'. State Pension is relievable under the Other Income article.
BAHRAIN Note 1 SI 2012 No3075	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 2 (PAIF dist int)	Full relief Note 3	Full relief	Full relief (N & R)	Full relief	Yes Note 4	No	1. New treaty effective in UK from 1 January 2013 for property income dividends, interest, royalties (and annuities not subject to PAYE) 6 April 2013 for pensions and annuities within PAYE. 2. Full relief for property income dividends that are beneficially owned by a pension scheme. 3. 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. 4. Third country income only.

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BANGLADESH Note 1 SI 1980 No708	DT-Individual	15%	10% (ST)	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 the tax year ended 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		Note 2 (PAIF dist int)						
	UK-REIT								
	DT-Individual UK-REIT DT-Company	10	11	12	18	17			
BARBADOS Note 1 SI 2012 No3076	DT-Individual	15%	Full relief	Full relief	Full relief (N & R)	Full relief Note 3	Yes Note 4	Yes (R)	<ol style="list-style-type: none"> New treaty is effective in the UK from 6 April 2013. Full relief for property income dividends that are beneficially owned by a pension scheme. No relief for 'trivial commutation lump sum'. Where an amount of income is paid to a resident of Barbados out of income received by trustees or personal representatives administering the estates of deceased persons and those trustees or personal representatives are residents of the UK, that amount shall be treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which that amount is paid.
	DT-Company	Note 2 (PAIF dist int)							
	UK-REIT								
	DT-Individual UK-REIT DT-Company	10	11	12	18	17	20		
BARBADOS Note 1 Note 2 Note 3 SI 1970 No952 and Protocol	DT-Individual	Full relief (ST)	15% (ST)	Full relief (ST)	No relief	Full relief (ST)	Yes (ST)	Yes (R)	<ol style="list-style-type: none"> Treaty ceases to have effect in UK from 6 April 2013. No relief for companies entitled to special tax benefits in Barbados. Relief may be restricted if whole amount of income is not remitted to Barbados. See treaty for cinema and TV royalties. Includes State Pension if 'subject to tax'. Relief for Incapacity Benefit and 'trivial commutation lump sum' available under the Other Income article if 'subject to tax'. For the tax year ended 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.
	DT-Company	Note 2 (PAIF dist int)		Note 4		Note 5	Note 6	Note 7	
	UK-REIT								
	DT-Individual UK-REIT DT-Company	9	10	11		15	21		
BELARUS SI 1986 No224	DT-Individual	No relief	Full relief	Full relief	Full relief (N & R)	Full relief Note 1	Yes	Yes (N & R)	<ol style="list-style-type: none"> Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
	DT-Company					Note 2			
			9	10	18	18	19		

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BELGIUM SI 1987 No2053 and Protocol Note 1 Note 9	DT-Individual	10% (income paid before 6 April 2013)	15% (income paid before 6 April 2013)	Full relief	Up to 5 April 2013: Full relief (UK N excl)	Note 4 Note 5	Yes (Tr excl) Note 6	Yes (R) Note 8	<ol style="list-style-type: none"> 1. Protocol to the treaty is effective in UK from 6 April 2013. 2. Full relief for property income dividends paid on or after 6 April 2013 that are beneficially owned by a pension scheme. 3. Full relief in certain circumstances, including where interest is paid by an enterprise to another enterprise. See Article 11(3) of the treaty (as amended by Protocol) for all circumstances in which full relief is available. 4. Full relief for all payments under a pension scheme where the pension was first credited or paid before 1 January 2013. Includes 'trivial commutation lump sum'. 5. No relief for any payments under a pension scheme where the pension (or trivial commutation lump sum) was first credited or paid on or after 1 January 2013. 6. Full relief under the Other Income article for State Pension and annuities paid before 6 April 2013. For State Pension and annuities paid on or after 6 April 2013, see notes 4 and 5. 7. Full relief under the Other Income article for Incapacity Benefit paid before 6 April 2013. No relief for Incapacity Benefit paid on or after 6 April 2013. 8. 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). 9. See Key (TC 5% Dir). No tax credit is payable for dividends paid to a 'direct investor' company on or after 6 April 2013.
	DT-Company								
	UK-REIT	15% (income paid on or after 6 April 2013) Note 2 (PAIF dist int)	10% (income paid on or after 6 April 2013) Note 3	From 6 April 2013: Full relief (N & R)					
	DT-Individual UK-REIT DT-Company								
		10	11	12	19	18	22		
BELIZE Note 1 SRO1947 No2866 and Protocols	DT-Individual	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"> 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. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
	DT-Company								
	UK-REIT	6	7	10					
	DT-Individual UK-REIT DT-Company								
BOLIVIA SI 1995 No2707	DT-Individual	15% (PAIF dist int)	15% (ST-3 mths) Note 1	15%	Full relief (N & R)	Full relief Note 2 Note 3	Yes (TrAd excl)	Yes (N & R)	<ol style="list-style-type: none"> 1. Full relief in certain circumstances. 2. Includes 'trivial commutation lump sum'. 3. State Pension relievable under the Other Income article.
	DT-Company								
	UK-REIT	10	11	12	19	18	21		
	DT-Individual UK-REIT DT-Company								

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BOSNIA-HERZEGOVINA SI 1981 No1815	DT-Individual	15% (PAIF dist int)	10%	10%	Full relief (N & R)	Full relief Note 1 Note 2	Yes	Yes (N & R)	1. Includes 'trivial commutation lump sum'. 2. State Pension and Incapacity Benefit relievable under the Other Income article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	18	21		
BOTSWANA Note 1 SI 2006 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. 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.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	20	19	22		
BRITISH VIRGIN ISLANDS Note 1 SI 2009 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.
					5	5			
BRUNEI Note 1 SI 1950 No1977 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 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. Up to 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
	UK-REIT DT-Individual UK-REIT DT-Company	6		7		10			
BULGARIA Note 1 SI 2015 No1890	DT-Individual	15% (PAIF dist int)	5% Note 2	5%	Full relief (N & R)	Full relief (ST) Note 3	Yes (TrAd excl)	No Note 4	1. Relief may be restricted if whole amount of income is not remitted to Bulgaria. 2. Full relief in some circumstances. 3. No relief for State Pension, Incapacity Benefit or 'trivial commutation lump sum'. 4. Treaty does not provide for allowances. However, nationals of an EEA state are entitled to personal allowances wherever resident.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	20	23	

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BULGARIA Note 1 SI 1987 No2054	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	10% (PAIF dist int) 9	Full relief 10	Full relief 11	Full relief (N & R) 18	Full relief Note 2 17	Yes (TrAd excl) 21	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 SI 1952 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 2 SI 1980 No709 and Protocols	Canada/ Individual Canada/ Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int) Note 3 10	10% (ST-3 mths (Income paid before 6 April 2015)) Note 4 11	10% Note 5 12	Full relief 17	Full relief Note 6 Note 7 17	Yes Note 8 20A	Yes (N & R) Note 9	1. Protocol to the DTA effective in the UK from 6 April 2015 2. Relief may be restricted if whole amount of income is not remitted to Canada. 3. Full relief for property income dividends that are beneficially owned by a pension scheme. 4. Full relief on interest connected with Export Development Canada or (for income paid after 6 April 2015) where beneficial owner is dealing at arm's length with the payer. 5. 10% for payments in respect of films etc and information concerning industrial, commercial or scientific experience provided in connection with a rental or franchise agreement. 6. Includes State Pension and Incapacity Benefit. No relief for 'trivial commutation lump sum'. 7. 10% for annuities that are not purchased as part of a pension plan. 8. Applies only to income from third countries. 9. 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 SI 2010 No2973	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 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,

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
									British citizens or nationals of another EEA state are entitled to personal allowances wherever resident.
CHILE SI 2003 No3200	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	15% Note 1	10% Note 2	No relief Note 3	No relief Note 3	Full relief Note 4	No	1. 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. 2. 5% for royalties paid for use of industrial, commercial or scientific equipment 3. No relief for State Pension or 'trivial commutation lump sum'. 4. Applies only to income arising from third countries.
CHINA People's Republic of Note 1 Note 2 SI 2011 No2724 and Protocol	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	10% Note 3	10% Note 4	Full relief (N&R)	Full relief Note 5	Yes Note 6	No	1. Treaty effective in the UK from 6 April 2014. 2. Treaty does not apply to Hong Kong. (See Hong Kong entry for details of UK/Hong Kong DTA.) 3. Full relief in certain circumstances. 4. 6% for royalties paid for use of industrial, commercial or scientific equipment. 5. Includes 'trivial commutation lump sum'. 6. Income from UK trusts or estates in the course of administration is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which the income to the China resident is paid.
CHINA People's Republic of (prior treaty) Note 1 Note 2 SI 1984 No1826 and Protocol	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	10% (PAIF dist int)	10% Note 3	10% Note 4	Full relief (N & R)	Full relief - pensions Note 5 Note 6	No	Yes (N & R)	1. Prior treaty ceased to have effect in the UK from 6 April 2014. 2. Treaty does not apply to Hong Kong. (See Hong Kong entry for details of UK/Hong Kong DTA.) 3. Full relief in certain circumstances. 4. Special rules apply for industrial, commercial or scientific equipment. 5. Includes 'trivial commutation lump sum'. 6. No relief for purchased annuities or State Pension.
CROATIA Note 1 SI 2015 No1889	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int) Note 2	5% Note 3	5%	Full relief (N & R)	Full relief Note 4 Note 5	Yes (TrAd excl)	No Note 6	1. Treaty effective in the UK from ♦ 1 January 2016 for property income dividends, interest, royalties (and annuities not subject to PAYE), ♦ 6 April 2016 for pensions and annuities within PAYE. 2. Full relief for property income dividends paid to pension schemes resident in Croatia. 3. Full relief in certain circumstances. 4. Includes State Pension and Incapacity Benefit. 5. No relief for 'trivial commutation lump sums'. 6. Treaty does not provide for allowances. However, nationals of an EEA state are entitled to personal allowances wherever resident.
CROATIA (Prior treaty)	DT-Individual DT-Company	15%	10% (PAIF dist int)	10%	Full relief (N & R)	Full relief Note 1	Yes Note 3	Yes (N & R)	1. Prior treaty, ceased to have effect in UK from ♦ 1 January 2016 for property income dividends,

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
Note 1 SI 1981 No1815	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	18	21		Note 2 interest, royalties (and annuities not subject to PAYE) ♦ 6 April 2016 for pensions and annuities within PAYE. 2. Includes 'trivial commutation lump sum'. 3. State Pension and Incapacity Benefit relievably under the Other Income article.
CYPRUS Note 1 Note 2 SI 1975 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. Also, up to 5 April 2010, Commonwealth citizens are entitled to personal allowances wherever resident.
		11	12	13	18	19	23		
CZECH REPUBLIC SI 1991 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 relievably 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 SI 1980 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 SI 1980 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 relievably under Miscellaneous Rules article.
		10	11	12	19	18	27		
ESTONIA Note 1 SI1994 No3207	DT-Individual DT-Company UK-REIT DT-Individual	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

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
	UK-REIT DT-Company	10	11	12	19	18	22		5. Pension relievable under the Other Income article. Nationals of an EEA state are entitled to personal allowances wherever resident.
ETHIOPIA SI 2011 No2725 Note 1	DT-Individual DT-Company	15% (PAIF dist int)	5%	7.5%	Full relief (N & R)	Full relief Note 2	Yes Note 3	No	1. Treaty effective in the UK from 1 March 2013 for property income dividends, interest and royalties. 6 April 2013 for income within PAYE. 2. No relief for State Pension and Incapacity Benefit. 3. Third country income only.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		
FALKLAND ISLANDS Note 1 SI 1997 No2985	DT-Individual 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.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12		18	22		
FAROES Note 1 SI 2007 No3469	DT-Individual 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 the 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.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	20		
FIJI Note 1 SI 1976 No1342	DT-Individual 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 the tax year ended 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.
	UK-REIT DT-Individual UK-REIT DT-Company	11	12	13	19	18			
FINLAND SI 1970 No153 and Protocols	DT-Individual 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.
	UK-REIT DT-Individual UK-REIT DT-Company	11	12	13	20	19	23		
FRANCE	France-	15%	Full relief	Full relief	Full relief	Full relief	Yes	Yes	1. Under treaty effective in UK from 6 April 2010 for

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SI 2009 No226	Individual France/ Company	Note 1 (PAIF dist int)			(N & R) (UK N excl) Note 1 Note 2	Note 3	Note 4 (Tr Ad excl)	(N & R) Note 5	income paid on or after that date. No relief prior to that date. 2. Only where the individual is a French national (and resident) without also being a UK national. 3. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income Article. 4. 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	11	12	13	19	18	23		
GAMBIA Note 1 SI 1980 No1963	DT-Individual DT-Company	Full relief (ST) (PAIF dist int)	15% (ST) Note 2	12½% (ST)	No relief	No relief <i>Note 3</i>	No	Yes (N & R) Note 4	1. Relief may be restricted if whole amount of income is not remitted to Gambia. 2. Full relief in certain circumstances. 3. No relief for State Pension or 'trivial commutation lump sum'. 4. For the tax year ended 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.
	UK-REIT DT-Individual UK-REIT DT-Company	11	12	13					
GEORGIA Note 1 Note 2 SI 2004 No3325 and Protocol	DT-Individual 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	1. Relief may be restricted if whole amount of income is not remitted to Georgia. 2. Relief may be restricted if the claimant is entitled to special tax benefits - refer to treaty. 3. 10% for property income dividends paid before 6 April 2011. 15% if paid on or after 6 April 2011. 4. From 6 April 2011, full relief on property income dividends that are beneficially owned by pension schemes resident in Georgia. 5. Full relief for PAIF distributions (interest) paid on or after 6 April 2011. 6. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	21		
GERMANY Note 1 SI 2010 No2975	DT-Individual DT-Company	15% Note 2 (PAIF dist int)	Full relief	Full relief	Full relief if N & R. No relief otherwise.	Note 3 Note 4 Note 5	Yes (Tr Ad excl) Note 6	No Note 7	1. Treaty effective in the UK from 1 January 2011 for property income dividends, interest, royalties (and annuities not subject to PAYE) 6 April 2011 for pensions and annuities within PAYE. 2. 10% for property income dividends that are beneficially owned by pension schemes resident in Germany. 3. See provisions of Article 17(3). In summary, relief from UK tax is available for pension or annuity payments and trivial commutation lump sums only where they are attributable to UK tax-relievable contributions made for 15 years or less. 4. No relief for State Pension* or Incapacity Benefit. (*But see note 5 if the State Pension was in payment)
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	21		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
									before 30 December 2010.) 5. Where a resident of Germany was, before 30 December 2010, in receipt of a UK pension (*including State Pension) or annuity reliev-able under Article X of the prior DT treaty (see entry below), the individual may elect for the terms of the prior treaty to continue to apply to the pension or annuity. 6. 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. 7. Nationals of an EEA state are entitled to personal allowances wherever resident.
GHANA Note 1 SI 1993 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 reliev-able under the Other Income Article if 'subject to tax'. 4. Treaty does not provide for allowances. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
GREECE Note 1 SI 1954 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 SI 1949 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. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
				7		10			
GUERNSEY SI 1952 No1215 and amendments Note 1	DT-Individual (for pensions and annuities)	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			

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
GUYANA Note 1 SI 1992 No3207	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int) 11	15% (ST-3 mths) Note 2 12	10% Note 3 13	Full relief (N & R) 21	Full relief Note 4 Note 5 20	Yes (Tr Ad excl) 23	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. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
HONG KONG Note 1 SI 2010 No2974	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 2 (PAIF dist int) Note 3 10	Full relief Note 4 11	3% 12	No relief Note 5 	No relief Note 5 	Yes (Tr Ad excl) Note 6 20	No 	1. DTA effective in UK from 6 April 2011. 2. Full relief on property income dividends that are beneficially owned by pension schemes resident in Hong Kong. 3. Full relief for PAIF distributions (interest). 4. 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. 5. All UK-source pensions, annuities, and lump sum payments are taxable in the UK. ("Source state" taxation – see Article 17.) 6. 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.
HUNGARY Note 1 SI 2011 No2726	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 2 (PAIF dist int) Note 3 10	Full relief 11	Full relief 12	Full relief (UK N excl) 18	Full relief Note 1 Note 4 17	Yes (Tr Ad excl) 21	No Note 5 	1. 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. 2. Full relief on property income dividends and PAIF distributions (interest) that are beneficially owned by pension schemes resident in Hungary. 3. 10% for PAIF distributions (interest). Full relief if beneficially owned by a pension scheme - see note 2 above. 4. Includes State Pension and 'trivial commutation lump sum'. 5. Treaty does not provide for personal allowances. But nationals of an EEA state are entitled to UK personal allowances wherever resident.
HUNGARY (prior treaty) Note 1 SI 1978	DT-Individual DT-Company UK-REIT	15% 	Full relief 	Full relief 	Full relief (UK N excl) 	Full relief Note 2 	Yes 	Yes (N & R) Note 3 	1. 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

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
No1056	DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		<p>PAYE.</p> <p>2. Includes 'trivial commutation lump sum'. State Pension and Incapacity Benefit relievable under the Other Income article.</p> <p>3. Nationals of an EEA state are entitled to UK personal allowances wherever resident.</p>
ICELAND Note 1 SI 2014 No1879	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int) Note 2	Full relief	Full relief Note 3	No relief	No relief	Yes Note 4	No Note 5	<p>1. Treaty effective in UK from ♦ 1 January 2015 for property income dividends, interest, royalties (and annuities not subject to PAYE), ♦ 6 April 2015 for pensions and annuities within PAYE.</p> <p>2. Full relief on property income dividends and PAIF distributions (interest) that are beneficially owned by pension schemes resident in Iceland.</p> <p>3. 5% for payments certain payments made in connection with rental or franchise agreements and copyrights of films etc.</p> <p>4. Income from UK trusts or estates in the course of administration is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which the income to the Iceland resident is paid.</p> <p>5. Nationals of an EEA state are entitled to personal allowances wherever resident.</p>
ICELAND (prior treaty) Note 1 SI 1991 No2879	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (PAIF dist int)	Full relief Note 2	Full relief Note 2	Full relief (N & R)	Full relief Note 3 Note 4	Yes (Tr Ad excl)	Yes (N & R) Note 5	<p>1. Prior treaty ceased to have effect in the UK from ♦ 1 January 2015 for property income dividends, interest, royalties (and annuities not subject to PAYE), ♦ 6 April 2015 for pensions and annuities within PAYE.</p> <p>2. Companies claiming relief must be quoted on Iceland Stock Exchange. If not quoted, refer to treaty.</p> <p>3. Includes State Pension and 'trivial commutation lump sum'.</p> <p>4. Relief for Incapacity Benefit available under Pensions article.</p> <p>5. Nationals of an EEA state are entitled to personal allowances wherever resident.</p>
INDIA SI 1993 No1801 and Protocol Note 1	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (income paid before 27 December 2013) 15% (income paid on or after 27 December	15% (ST-3 mths) Note 2	15% Note 3	No relief	Full relief Note 4	Yes (Tr Ad excl) Note 5	Yes (N & R) Note 6	<p>1. Protocol to the treaty is effective in the UK from ♦ 27 December 2013 for property income dividends, interest, royalties (and annuities not subject to PAYE), ♦ 6 April 2014 for pensions and annuities within PAYE.</p> <p>2. 10% or full relief in certain circumstances.</p> <p>3. 10% for industrial, commercial or scientific equipment royalties.</p> <p>4. Includes State Pension.</p>

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
		2013) (PAIF dist int)							<ul style="list-style-type: none"> 5. No relief for 'trivial commutation lump sum'. 6. Applies only to income from third countries. 6. For the tax year ended 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.
INDONESIA SI 1994 No769	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (PAIF dist int) 10	10% Note 1 11	15% Note 2 12	Full relief (N & R) 19	No relief Note 3 19	No 20	Yes (N & R) 23	<ul style="list-style-type: none"> 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'.
IRELAND Note 1 SI 1976 No2151 and Protocols	IRL/Individual IRL-Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 2 (PAIF dist int) 11	Full relief 12	Full relief 13	Full relief Note 3 18	Full relief Note 4 17	Yes (Tr Ad excl) Note 5 20	Yes (R) Note 6	<ul style="list-style-type: none"> 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.
ISLE OF MAN SI 1955 No1205 and amendments	DT-Individual <i>(for pensions and annuities)</i>	Note 1	Note 1	Note 1	Full relief Notes 2 & 3 5A	Full relief Notes 2 & 4 5A	No	Note 5	<ul style="list-style-type: none"> 1. DTA does not include provisions relieving dividends, interest or royalties. 2. With effect from 6 April 2009. 3. 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. 4. Includes State Pension and 'trivial commutation lump sum'. 5. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.
ISRAEL Note 1 Note 2 SI1963 No616 and Protocol	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (ST) VI	15% (ST) (PAIF dist int) VII	Full relief (ST) Note 3 VIII	No relief 19	Full relief (ST) Note 4 XI	Yes (ST) Note 5 XVII	Yes (N)	<ul style="list-style-type: none"> 1. 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. 2. Relief may be restricted if whole amount of income is not remitted to Israel. 3. See treaty for cinema and TV royalties. 4. Includes State Pension and 'trivial commutation lump sum' if 'subject to tax'. 5. Relief for Incapacity Benefit available under the Other Income article if 'subject to tax'.

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
ITALY Note 1 SI 1990 No2590	DT-Individual	15%	10%	8%	Full relief	Full relief	Yes	Yes	<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.
	DT-Company	(PAIF dist int)	(ST-3mths) Note 2		(N & R)	Note 3	(Tr Ad excl) Note 4	(N & R) Note 5	
	UK-REIT								
	DT-Individual UK-REIT DT-Company								
		10	11	12	19	18	22		
IVORY COAST (Cote d'Ivoire) SI1987 No169	DT-Individual	15%	15%	10%	Full relief	Full relief	Yes	Yes	<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.
	DT-Company		Note 1 (PAIF dist int)		Note 2	Note 3		(N & R)	
	UK-REIT								
	DT-Individual UK-REIT DT-Company								
		10	11	12	20	19	22		
JAMAICA Note 1 Note 2 SI 1973 No1329	DT-Individual	Full relief	12½%	10%	No relief	Full relief	Yes	Yes	<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 the tax year ended 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.
	DT-Company	(PAIF dist int)	(ST-3 mths)			(ST) Note 3	(ST) Note 4	(N) Note 5	
	UK-REIT								
	DT-Individual UK-REIT DT-Company								
		8	9	10		14	21		
JAPAN Note 1 SI 2006 No1924 and Protocol	Japan-1-DT (individuals)	10%	10% (income paid before 1 January 2015)	Full relief	Full relief	Full relief	Yes	Yes	<ol style="list-style-type: none"> Protocol to the treaty is effective in the UK from <ul style="list-style-type: none"> ♦ 1 January 2015 for property income dividends, interest, royalties (and annuities not subject to PAYE), ♦ 6 April 2015 for pensions and annuities within PAYE. Full relief for certain pension funds that are also 'qualified persons' as defined in Article 22 of the DT Convention. 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. Treaty benefits are only available to 'qualified persons' as defined in Article 22 of the DT Convention. Includes State Pension, 'trivial commutation lump sum' and Incapacity Benefit.
	Japan-2-DT (companies)	Note 2 (PAIF dist int)	Note 3	Note 4	(N & R)	Note 5	(TrAd excl) Note 4	(N & R)	
	Japan-3-DT (claims for full relief on interest - Article 11(3))		Full relief (income paid on or after 1 January 2015) Note 4						
	Japan-4-DT (UK-REIT claims by companies)								
		10	11	12	18	17	21		
JERSEY SI 1952 No1216	DT-Individual	Note 1	Note 1	Note 1	Full relief	Full relief	No	Note 4	<ol style="list-style-type: none"> DTA does not include provisions relieving dividends, interest or royalties. With effect from 6 April 2011.
	(for pensions and annuities)				Note 2	Note 2 Note 3			

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
and amendments					5A	5A			3. Includes State Pension and 'trivial commutation lump sum'. 4. Residents may claim personal allowances. Nationals are entitled to personal allowances wherever resident.
JORDAN SI 2001 No3924	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	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. 2. Includes 'trivial commutation lump sum'. No relief for State Pension or Incapacity benefit. 3. Applies only to income from third countries.
KAZAKHSTAN Note 1 Note 2 SI 1994 No3211 and Protocol	DT-Individual DT/Company UK-REIT DT-Individual UK-REIT DT-Company	15% (ST) (PAIF dist int)	10% (ST-3 mths) Note 3	10%	Full relief (N & R)	Full relief Note 4	Yes (TrAd excl)	Yes (N & R)	1. Relief may not be available to residents of Kazakhstan in receipt of special tax benefits. 2. Relief may be restricted if whole amount of income is not remitted to Kazakhstan. 3. Full relief in certain circumstances. 4. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
KENYA Note 1 SI 1977 No1299	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) (PAIF dist int)	15% (ST) Note 2	15% (ST)	No relief	No relief Note 3	Yes (ST)	Yes (R) Note 4	1. Relief may be restricted if whole amount of income is not remitted to Kenya. 2. Full relief to the Government of Kenya (the 'subject to tax' condition doesn't apply) 3. 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'. 4. For the tax year ended 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).
KIRIBATI Note 1 SI 1950 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	1. Relief may be restricted if whole amount of income is not remitted to Kiribati. 2. Includes State Pension if 'subject to tax'. No relief for 'trivial commutation lump sum'. 3. Treaty does not provide for allowances. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
KOREA Republic of Note 1 SI 1996 No3168	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	10% (ST-3 mths) Note 2	10% Note 3	Full relief (N & R)	Full relief Note 4	Yes (TrAd excl) Note 5	Yes (N & R)	1. Relief may be restricted if whole amount of income is not remitted to Korea. 2. Full relief in certain circumstances. 3. 2% for use of or right to use industrial, commercial or scientific equipment. 4. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. 5. Relief for Incapacity Benefit available under the Other

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
Income article.									
KOSOVO Note 1 SI 2015 No2007	DT-Individual	15% (PAIF dist int)	Full relief	Full relief	Full relief (N & R)	Full relief Note 3	Yes (TrAd excl)	No	1. Relief may be restricted if whole amount of income is not remitted to Kosovo. 2. Full relief for property income dividends that are beneficially owned by pension schemes resident in Kosovo. 3. Includes State Pension and Incapacity Benefit. 4. No relief for 'trivial commutation lump sum'.
	DT-Company	Note 2				Note 4			
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	20	23	
KUWAIT Note 1 SI 1999 No2036	DT-Individual	15% (ST)	Full relief	10%	Full relief (N & R)	Full relief (ST)	Yes (TrAd excl)	No	1. Includes 'trivial commutation lump sum'. 2. State Pension relievable under the Other Income article.
	DT/Company	(PAIF dist int)				Note 1 Note 2			
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
LATVIA Note 1 Note 2 SI 1996 No3167	DT-Individual	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.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
LESOTHO Note 1 SI 1997 No2986	DT-Individual	10% (ST)	10% (ST)	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 the tax year ended 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.
	DT-Company	(PAIF dist int)	Note 2						
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	20	19	22		
LIBYA Note 1 SI 2010 No243	DT-Individual	15% Note 2	Full relief	Full relief	Full relief (N & R)	Full relief Note 4		No	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 Libya. 3. Full relief for PAIF distributions (interest). 4. Includes 'trivial commutation lump sum'.
	DT-Company	(PAIF dist int)							
	UK-REIT DT-Individual UK-REIT DT-Company	11	12	13	20	19	22		
LIECHTENSTEIN	DT-Individual	15% (PAIF dist int)	Full relief	Full relief	No relief Note 3	No relief Note 3	Yes Note 4	No Note 5	1. New treaty effective in UK from 1 February 2013 for property income dividends,
	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
Note 1 SI 2012 No3077	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12			20		interest and royalties. 6 April 2013 for income within PAYE. 2. Full relief for property income dividends that are beneficially owned by a pension scheme. 3. Pensions are taxable in the State in which the pension or annuity arises (see Article 17 of the treaty). 4. Income from UK trusts or estates in the course of administration is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which the income to the Liechtenstein resident is paid. 5. Treaty does not provide for personal allowances. But nationals of an EEA state are entitled to UK personal allowances wherever resident.
LITHUANIA Note 1 SI 2001 No3925 and Protocol	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 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.
LUXEMBOUR G Note 1 Note 2 SI1968 No1100 and Protocols	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT 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	1. Holding companies entitled to special tax benefits are denied treaty benefits. 2. Tax credits payable to 'direct investor' companies - see Key (TC 5% Dir). 3. Includes 'trivial commutation lump sum'. No relief on State Pension. 4. Annuities relievable under 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. Residents who are not nationals are denied personal allowances if income is solely dividends, interest or royalties (or any combination of these income sources).
MACEDONIA SI 2007 No2127	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 1 (PAIF dist int)	10% Note 2	Full relief	Full relief (N & R)	Full relief Note 3	Yes (TrAd excl) Note 4	No	1. Full relief for pension schemes. 2. Full relief in certain circumstances. This includes interest on a loan from an enterprise to another enterprise - see Article 11(3)(a). 3. No relief for 'trivial commutation lump sum'. 4. Relief for Incapacity Benefit available under the Other Income article.
MALAWI Note 1	DT-Individual DT/Company	Full relief (ST)	Full relief (ST)	Full relief (ST)	No relief	Full relief (ST)	No	No Note 5	1. Relief may be restricted if whole amount of income is not remitted to Malawi.

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SI 1956 No619 and Protocols	UK-REIT DT-Individual UK-REIT DT-Company	(PAIF dist int)	Note 2	Note 2 Note 3		Note 4			<ol style="list-style-type: none"> 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. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
		VI	VII	VII		X			
MALAYSIA Note 1 Note 2 SI 1997 No2987	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT 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 the tax year ended 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.
		10	11	12	20	19	23		
MALTA Note 1 Note 2 SI 1995 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	<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 Malta. Full relief in some cases. Includes 'trivial commutation lump sum'. State Pension relievable under Other Income article if 'subject to tax'. Relief for Incapacity Benefit available under the Other Income article if 'subject to tax'. Nationals of an EEA state are entitled to personal allowances wherever resident. And for the tax year ended 5 April 2010, Commonwealth citizens are also entitled to personal allowances wherever resident.
			11	12	19	18	21		
MAURITIUS Note 1 SI 1981 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	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Mauritius. Full relief in certain circumstances. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article if 'subject to tax'. Relief for Incapacity Benefit available under the Other Income article if 'subject to tax'. For the tax year ended 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
		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
MEXICO Note 1 SI1994 No3212 and Protocol	DT-Individual	15%	15%	10%	Full relief	Full relief	Yes	No	combination of these income sources). 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.
	DT-Company	Note 2 (PAIF dist int)	(ST-3 mths) Note 3		(N & R)	Note 4	(Tr Ad excl) Note 5		
	UK-REIT								
	DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		
MOLDOVA SI 2008 No1795	DT-Individual	10%	5%	5%	Full relief	Full relief	Yes	No	1. Full relief in certain circumstances. 2. No relief for 'trivial commutation lump sum'.
	DT-Company	(PAIF dist int)	Note 1		(N & R)	Note 2	(Tr Ad excl)		
	UK-REIT								
	DT-Individual UK-REIT DT-Company	10	11	12	18	17	20		
MONGOLIA Note 1 SI 1996 No2598	DT-Individual	15%	10%	5%	Full relief	Full relief	Yes	No	1. Relief may be restricted if whole amount of income is not remitted to Mongolia. 2. 7% and full relief in certain circumstances. 3. Includes 'trivial commutation lump sum'. No relief for State Pension.
	DT-Company	(PAIF dist int)	(ST-3 mths) Note 2		(N & R)	Note 3	(Tr Ad excl)		
	UK-REIT								
	DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
MONTENEGRO SI 1981 No1815	DT-Individual	15%	10%	10%	Full relief	Full relief	Yes	Yes	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)		(N & R)	Note 1	Note 2	(N & R)	
	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	No relief	Note 2	No	No	1. Relief may be restricted if whole amount of income is not remitted to Montserrat. 2. 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. 3. From 6 April 2012: Full relief for pensions (including State Pension) and 'trivial commutation lump sum'. No relief for government pension. 4. DT Arrangement does not provide for allowances. However, British citizens or nationals of another EEA
	DT-Company			(ST)		Note 3		Note 4	
				7			10		

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									state are entitled to personal allowances wherever resident.
MOROCCO SI1991 No2881	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (PAIF dist int)	10% Note 1	10%	No relief	Full relief Note 2	Yes (ST)	Yes (N & R)	1. Full relief in certain circumstances. 2. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article if 'subject to tax'.
		10	11	12		18	21		
NAMIBIA Note 1 SI 1962 No2352, SI 1962 No2788 and Protocols	DT-Individual DT-Company	No relief	No relief	Full relief (ST) Note 2 Note 3	No relief	Full relief (ST) Note 4	Yes (ST)	Yes (R) Note 5	1. Relief may be restricted if whole amount of income is not remitted to Namibia. 2. 5% for patent royalties. 3. No relief for motion picture film royalties. 4. Includes State Pension and 'trivial commutation lump sum' if 'subject to tax'. 5. For the tax year ended 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.
				IX		XII	XVIII		
NETHERLAND S Note 1 Note 2 SI 2009 No227 SI 2013 No3143	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	1. Treaty effective in UK from 6 April 2011. 2. Treaty does not provide for UK dividend tax credit to be paid to 'direct investor' companies. 3. 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). 4. 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. 5. Article 17 includes government pensions. 6. 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. 7. Includes State Pension and 'trivial commutation lump sum'. 8. Relief for Incapacity Benefit available under the Other Income Article. 9. Nationals of an EEA state are entitled to personal allowances wherever resident.
		10	11	12	17	17	20		
NEW ZEALAND SI1984 No365	New Zealand/ Individual New Zealand/	15% (PAIF dist int)	10% Note 1	10%	Full relief	Full relief Note 2 Note 3	Yes Note 4	Yes (N & R) Note 5	1. Full relief in certain circumstances. 2. Includes State Pension and 'trivial commutation lump sum'.

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and Protocols	Company								3. No relief for Incapacity Benefit. 4. Applies only to income from third countries.
	UK-REIT								5. For the tax year ended 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.
	DT-Individual								
	UK-REIT	11	12	13	19	19	21A		
	DT-Company								
NIGERIA	DT-Individual	15%	12½%	12½%	No relief	No relief	No	Yes	1. Full relief in certain circumstances.
SI1987 No2057	DT/Company	(ST) (PAIF dist int)	(ST) Note 1	(ST)	Note 2	Note 2 Note 3		(N & R) Note 4	2. 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'.
	UK-REIT								3. No relief for State Pension.
	DT-Individual								4. For the tax year ended 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.
	UK-REIT								
	DT-Company	10	11	12	18	18			
NORWAY	DT-Individual	15%	Full relief	Full relief	Full relief	No relief	Yes	No	1. Treaty effective in the UK from 6 April 2014.
Note 1	DT-Company	(PAIF dist int) Note 2			(N & R)	Note 3 Note 4	Note 5	Note 6	2. Full relief for property income dividends beneficially owned by a pension scheme resident in Spain.
SI2013 No3144	UK-REIT								3. Includes State Pension, Incapacity Benefit and 'trivial commutation lump sum'.
	DT-Individual								4. Relief may available under 'grandfathering' election. See Article 32(4) of the DTA.
	UK-REIT	10	11	12	18	17	20		5. Income from UK trusts or estates in the course of administration is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which the income to the Norway resident is paid.
	DT-Company								6. Nationals of an EEA state are entitled to personal allowances wherever resident.
NORWAY	DT-Individual	15%	Full relief	Full relief	Full relief	Full relief	Yes	Yes	1. Treaty ceases to have effect in the UK from 6 April 2014.
(Prior treaty)	DT-Company	(PAIF dist int)			(N & R)	Note 3 Note 4	(Tr Ad excl)	(N & R) Note 5	2. If pension is not taxed by paying State it may be taxed in the other Contracting State.
Note 1	UK-REIT								3. Includes State Pension, 'trivial commutation lump sum' alimony and maintenance payments.
SI 2000	DT-Individual								4. Incapacity Benefit relievable under pensions article.
No3247	UK-REIT	10	11	12	19	18	21		5. Nationals of an EEA state are entitled to personal allowances wherever resident.
	DT-Company								
OMAN	DT-Individual	Note 2	Full relief	Note 4	Full relief	Full relief	Yes	Yes	1. Relief may be restricted if claimant is entitled to special tax benefits in Oman.
Note 1	DT-Company	Note 3	(ST)		(N & R)	(ST)	(Tr Ad excl)	(N & R)	2. 10% (ST) for property income dividends paid before 1 January 2012. 15% if paid on or after 1 January
SI1998 No2568	UK-REIT	(PAIF dist int)			(ST)	Note 5			
and Protocol									

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
	DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		2012. 3. 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. 4. Full relief (ST) for royalties paid before 1 January 2012. 8% if paid on or after 1 January 2012. 5. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article.
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. 2. Full relief in certain circumstances. 3. Includes 'trivial commutation lump sum'. There is no relief for State Pension. 4. For the tax year ended 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.
PANAMA Note 1 SI 2013 No3149	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int) Note 2	5% Note 3	5%	No relief	No relief Note 4	Yes Note 5	No	1. Treaty effective in the UK from ♦ 1 January 2014 for property income dividends, interest, royalties (and annuities not subject to PAYE), ♦ 6 April 2014 for pensions and annuities within PAYE. 2. Full relief for property income dividends beneficially owned by a pension scheme resident in Panama. 3. Pension schemes get full relief on interest. Beneficial owners of interest that are not pension schemes must meet the conditions set out in Article 11(4) of the DTA to get any relief. 4. State pension and incapacity benefit relievable under the Other Income article. 5. Income from UK trusts or estates in the course of administration is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which the income to the Panama resident is paid.
PAPUA NEW GUINEA Note 1 SI 1991 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 the tax year ended 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
		11	12	13	20	19	22		

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
									allowances.
PHILIPPINES SI 1978 No184	DT-Individual	25%	15%	25%	No relief	Full relief	No	Yes	<ol style="list-style-type: none"> Income is taxable in the UK at 20%, so there is no excess of tax for the UK to relieve under the DT treaty. 10% or full relief in certain circumstances. 15% for films, TV and radio broadcasting royalties. Includes 'trivial commutation lump sum'. No relief for purchased annuities, Incapacity Benefit or State Pension.
	DT-Company	Note 1	Note 2 (PAIF dist int)	Note 3		Note 4		(N & R)	
	UK-REIT DT-Individual UK-REIT DT-Company			10	11		17		
POLAND SI 2006 No3323	DT-Individual	10%	5%	5%	Full relief	Full relief	Yes	No	<ol style="list-style-type: none"> Full relief in some circumstances. Includes 'trivial commutation lump sum'. State Pension and Incapacity Benefit. Nationals of an EEA state are entitled to personal allowances wherever resident.
	DT-Company	(PAIF dist int)	Note 1		(N & R)	Note 2	(TrAd excl)	Note 3	
	UK-REIT DT-Individual UK-REIT DT-Company		10	11	12	18	17	21	
PORTUGAL Note 1 SI 1969 No599	DT-Individual	15%	10%	5%	No relief	Full relief	Yes	Yes	<ol style="list-style-type: none"> Relief may be restricted if whole amount of income is not remitted to Portugal. 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'. 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	(ST)	(ST) (PAIF dist int)	(ST)		Note 2	(ST)	Note 3	
	UK-REIT DT-Individual UK-REIT DT-Company		10	11	12	18	17	20	
QATAR Note 1 SI 2010 No24	DT-Individual	15%	Full relief	5%	Full relief	Full relief	Yes	No	<ol style="list-style-type: none"> Treaty effective from 1 January 2011 for taxes withheld at source, and from 6 April 2011 for all other taxes. Full relief on property income dividends that are beneficially owned by pension schemes resident in Qatar. Full relief for PAIF distributions (interest). 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. Includes 'trivial commutation lump sum'. No relief for State Pension and Incapacity Benefit. Third country income only.
	DT-Company	Note 2 (PAIF dist int)	Note 4	Note 1	(N & R)	Note 5	Note 6		
	UK-REIT DT-Individual UK-REIT DT-Company	Note 3	10	11	12	18	17	20	
ROMANIA SI 1977 No57	DT-Individual	15%	10%	10%	Full relief	Full relief	Yes	Yes	<ol style="list-style-type: none"> 15% for patent royalties. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. Nationals of an EEA state are entitled to personal allowances wherever resident.
	DT-Company		(PAIF dist int)	Note 1	(UK N excl)	Note 2		(N & R) Note 3	
	UK-REIT DT-Individual UK-REIT DT-Company		10	11	12	20	19	23	
RUSSIAN	DT-Individual	10%	Full relief	Full relief	Full relief	Full relief	Yes	Yes	<ol style="list-style-type: none"> Includes 'trivial commutation lump sum'.

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
FEDERATION SI 1994 No3213	DT-Company UK-REIT DT-Individual UK-REIT DT-Company	(ST) (PAIF dist int) 10	 11	 12	(N & R) 19	Note 1 Note 2 18	(Tr Ad excl) 21	(N & R)	2. State Pension and annuities relievale under the Other Income article.
SAINT CHRISTOPHER R (ST KITTS) & NEVIS Note 1 SRO1947 No2872	DT-Individual DT-Company	No relief	No relief	Full relief (ST) 7	No relief	Full relief (ST) Note 2 10	No	No Note 3	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. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
SAUDI ARABIA Note 1 SI 2008 No1770 and Protocol	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	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	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.
SENEGAL Note 1 SI 2015 No1892	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 2 (PAIF dist int)	10%	10% Note 3	Full relief (N & R)	Full relief Note 4	Yes Note 5	No	1. Treaty effective in UK from 6 April 2016. 2. 8% for property income dividends that are beneficially owned by pension schemes resident in Senegal. 3. For leasing payments the withholding tax is applied to "the adjusted amount", meaning 60% of the gross amount. 4. Includes State Pension and 'trivial commutation lump sum'. 5. Income from UK trusts or estates in the course of administration is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which the income to the Senegal resident is paid.
SERBIA SI 1981 No1815	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15%	10% (PAIF dist int)	10%	Full relief (N & R)	Full relief Note 1	Yes Note 2	Yes (N & R)	1. Includes 'trivial commutation lump sum'. State Pension relievale under the Other Income article. 2. Relief for Incapacity Benefit available under the Other Income article.

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SIERRA LEONE Note 1 SRO1947 No2873 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 Sierra Leone. 2. Includes State Pension if 'subject to tax'. 3. Treaty does not provide for allowances. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
SINGAPORE Note 1 Note 2 SI 1997 No2988 and Protocols	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	10% (income paid before 6 April 2013) 5% (income paid on or after 6 April 2013) Note 3	10% (income paid before 6 April 2013) 8% (income paid on or after 6 April 2013)	Full relief (N & R)	Full relief (ST) Note 4	Yes Note 5 Note 6	No Note 7	1. Second Protocol effective in UK from 6 April 2013. 2. Relief may be restricted if whole amount of income is not remitted to Singapore. 3. Full relief in some circumstances. 4. Includes State Pension and 'trivial commutation lump sum'. 5. For income paid before 6 April 2013, applies only to income arising in third countries. 6. Income paid on or after 6 April 2013 to residents of Singapore out of income received by UK resident trustees or personal representatives, is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which that amount is paid. 7. Treaty does not provide for allowances. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
		10	11	12	19	18	22		
SLOVAK REPUBLIC (Slovakia) 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 they are resident.
SLOVENIA Note 1 SI 2008 No1796	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	5% Note 1	5%	Full relief (N & R)	Full relief Note 2	Yes	Yes (N & R) Note 3	1. Full relief in certain circumstances. 2. Includes 'trivial commutation lump sum'. 3. Nationals of an EEA state are entitled to personal allowances wherever they are resident.
		10	11	12	18	17	21		
SOLOMON ISLANDS Note 1 SI 1950 No748 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	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. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
		6		7		10			
SOUTH AFRICA	South Africa/ Individual	15%	Full relief	Full relief	Full relief (N & R)	Full relief Note 3	Yes Note 4	Yes (N & R)	1. Relief may be restricted if whole amount of income is not remitted to South Africa.

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
Note 1 SI 2002 No 3138 and Protocols	South Africa/ Company UK-REIT DT-Individual UK-REIT DT-Company	(PAIF dist int) - see Note 2 10	 11	 12	 18	 17	 20	Note 5	2. 10% for PAIF distributions (interest) from 1 April 2012. 3. Includes 'trivial commutation lump sum'. No relief for State Pension and Incapacity Benefit. 4. Third country income only. 5. For the tax year ended 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.
SPAIN Note 1 Note 2 SI 2013 No3152	Spain/ Individual Spain/ Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int) Note 3 10	Full relief 11	Full relief 12	Full relief (N & R) 18	Full relief Note 4 17	Yes Note 5 20	No Note 6	1. Treaty effective in UK from: ♦ 12 June 2014 for property income dividends, interest, royalties (and annuities not subject to PAYE), ♦ 6 April 2015 for pensions and annuities within PAYE. 2. Relief may be restricted if whole amount of income is not remitted to Spain. 3. Full relief for property income dividends beneficially owned by a pension scheme resident in Spain. 4. Includes State Pension, Incapacity Benefit and 'trivial commutation lump sum'. 5. Income from UK trusts or estates in the course of administration is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which the income to the Spain resident is paid. 6. Nationals of an EEA state are entitled to personal allowances wherever resident.
SPAIN (Prior treaty) Note 1 SI 1976 No1919	Spain/ Individual Spain/ Company UK-REIT DT-Individual UK-REIT DT-Company	15% 10	12% (ST-3 mths) (PAIF dist int) 11	10% 12	Full relief (N & R) 19	Full relief Note 2 18	Yes Note 3 22	Yes (N & R) Note 4	1. Prior treaty, ceased to have effect in UK from ♦ 12 June 2014 for property income dividends, interest, royalties (and annuities not subject to PAYE) ♦ 6 April 2015 for pensions and annuities within PAYE. 2. Includes 'trivial commutation lump sum'. State Pension 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.
SRI LANKA SI 1980 No713	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% 10	10% (PAIF dist int) Note 1 11	10% Note 2 12	Full relief (UK N excl) 18	Full relief (ST) Note 3 Note 4 17	No	Yes (N & R) Note 5	1. Full relief in certain circumstances. 2. Full relief for copyright royalties. 3. There is relief for alimony under the pensions article. The 'subject to tax' condition does not apply. 4. Includes State Pension and 'trivial commutation lump sum'. 5. For the tax year ended 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.

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
SUDAN SI 1977 No1719	DT-Individual	15%	15% (ST)	10% (ST)	Full relief (UK N excl)	Full relief Note 1 Note 2 Note 3	Yes	Yes (N & R)	1. Includes 'trivial commutation lump sum'. 2. No relief for purchased annuities. 3. State Pension relievable under the Other Income article.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	21		
SWAZILAND Note 1 SI1969 No380	DT-Individual	15% (PAIF dist int)	No relief	Full relief	Full relief Note 2	Full relief Note 3	Yes Note 4	Yes (R) Note 5	1. Relief may be restricted if whole amount of income is not remitted to Swaziland. 2. Relief is available under general pension article. 3. Includes State Pension and 'trivial commutation lump sum'. 4. Interest is excluded. 5. For the tax year ended 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.
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company	11		12	17	16	20		
SWEDEN Note 1 SI 2015 No1891	DT-Individual	15% (PAIF dist int)	Full relief	Full relief	No relief Note 2	No relief Note 2	Yes (TrAd excl)	No Note 3	1. Relief may be restricted if whole amount of income is not remitted to Sweden. 2. Relief may be available under 'grandfathering' election. See Article 29(5) of the DTA. 3. Treaty does not provide for personal allowances. However, 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	17	17	20	22	
SWEDEN Note 1 SI 1984 No366	DT-Individual	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).
	DT-Company								
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		
SWITZERLAN D Note 1 SI 1978 No1408 and Protocols	Switzerland/ Individual	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
	Switzerland/ Company								
	UK-REIT DT-Individual UK-REIT DT-Company								

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		10	11	12	19	18	21		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).
TAIWAN Note 1 SI 2002 No 3137	DT-Individual	10%	10%	10%	Full relief	Full relief	Yes	Yes	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.
	DT-Company	(PAIF dist int)	Note 2		(N & R)	(ST)	Note 5	(N & R)	
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		
TAJIKISTAN Note 1 SI 2014 No3275	DT-Individual	15%	10%	7%	Full relief	Full relief	Yes	No	1. Treaty effective in the UK from: ♦ 1 April 2015 for property income dividends, interest, royalties (and annuities not subject to PAYE), ♦ 6 April 2015 for pensions and annuities within PAYE. 2. 5% for property income dividends beneficially owned by pension schemes resident in Tajikistan. 3. Full relief in certain circumstances. 4. No relief for 'trivial commutation lump sum'. 5. Income from UK trusts or estates in the course of administration is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which the income to the Tajikistan resident is paid.
	DT-Company	(PAIF dist int)	Note 3		(N & R)	Note 4	Note 5		
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	18	17	20		
TAJIKISTAN (Former USSR) Note 1 SI 1986 No 224	DT-Individual	No relief	Full relief	Full relief	Full relief	Full relief	Yes	Yes	1. The treaty with the USSR ceased to be applied by the UK in relation to Tajikistan in respect of income arising on or after 6 April 2014. 2. Includes 'trivial commutation lump sum'. 3. State Pension relievable under the Other Income article.
	DT-Company		(PAIF dist int)		(N & R)	Note 2 Note 3	Note 3	(N & R)	
		9	10	18	18	19			
THAILAND Note 1 SI 1981 No1546	DT-Individual	Full relief	25%	5%	Full relief	No relief	No	Yes	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'.
	DT-Company	(ST)	(ST)	(ST)	(N & R)	Note 4		(N & R)	
	UK-REIT DT-Individual UK-REIT DT-Company	11	12	13	19				
TRINIDAD AND TOBAGO Note 1 SI 1983 No1903	DT-Individual	Full relief	10%	Full relief	Full relief	Full relief	Yes	Yes	1. Relief may be restricted if whole amount of income is not remitted to Trinidad and Tobago. 2. Full relief in certain circumstances. 3. 10% for patent royalties. 4. No relief for cinematograph films and films and tapes for radio or TV broadcasting. 5. Includes 'trivial commutation lump sum'. No relief for
	DT-Company	(PAIF dist int)	Note 2	Note 3 Note 4	(N & R)	Note 5	Note 6	(N & R) Note 7	
	UK-REIT DT-Individual UK-REIT DT-Company								

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		10	11	12	19	18	22		State Pension. 6. Income taxed in each State in accordance with domestic law. 7. For the tax year ended 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.
TUNISIA SI 1984 No133	DT-Individual DT-Company	20% Note 1	12% Note 2 (PAIF dist int)	15%	Full relief (ST)	Full relief (ST) Note 3	Yes	Yes (N & R)	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. 10% for payments to banks. 3. Includes State Pension and 'trivial commutation lump sum'.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	21		
TURKEY Note 1 SI 1988 No932	DT-Individual 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)	1. Does not include residents of Northern Cyprus. 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 State Pension and 'trivial commutation lump sum'. 5. Relief for Incapacity Benefit available under Pensions article.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	19	18	22		
TURKMENISTAN SI1986 No224	DT-Individual DT-Company	15% Note 1	Full relief (PAIF dist int)	Full relief	Full relief (N & R)	Full relief Note 2 Note 3	Yes	Yes (N & R)	1. 15% from 1 January 2017; full relief for prior periods. 2. Includes 'trivial commutation lump sum'. 3. 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	1. Relief may be restricted if whole amount of income is not remitted to Tuvalu. 2. Includes State Pension. No relief for 'trivial commutation lump sum'. 3. Treaty does not provide for allowances. For the tax year ended 5 April 2010 only, Commonwealth citizens are entitled to personal allowances wherever resident.
		6		7		10			
UGANDA SI1993 No1802	DT-Individual 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	1. Full relief in certain circumstances. 2. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. 3. For the tax year ended 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.
	UK-REIT DT-Individual UK-REIT DT-Company	10	11	12	20	19	22		
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

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
	UK-REIT DT-Individual UK-REIT DT-Company								Pension relievable under the Other Income article.
UNITED ARAB EMIRATES Note 1 SI 2016 No754	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 2 (PAIF dist int)	Full relief Note 3	Full relief	Full Relief (N & R)	Full relief Note 4	Yes Note 5 Note 6	No	<ol style="list-style-type: none"> Treaty effective in the UK from <ul style="list-style-type: none"> 1 January 2017 for property income dividends, interest, royalties (and annuities not subject to PAYE), 6 April 2017 for pensions and annuities within PAYE. Full relief for property income dividends that are beneficially owned by pension schemes resident in the UAE. 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 treaty. Includes 'trivial commutation lump sum'. Applies only to income arising in third countries. Income to residents of the UAE out of income received by UK resident trustees or personal representatives, is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which that amount is paid.
URUGUAY Note 1 SI 2016 No753	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% Note 2 (PAIF dist int)	10% Note 3	10%	Full relief (N & R)	Full relief (ST) Note 4	Yes Note 5	No	<ol style="list-style-type: none"> Treaty effective in UK from <ul style="list-style-type: none"> 1 January 2017 for property income dividends, interest, royalties (and annuities not subject to PAYE), 6 April 2017 for pensions and annuities within PAYE. Full relief for pension schemes. Full relief in some circumstances. State Pension relievable under the Other Income article. Income to residents of Uruguay out of income received by UK resident trustees or personal representatives, is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which that amount is paid.
USA Note 1 SI 2002 No2848 and Protocol	US-Individual- 2002 US-Company- 2002 UK-REIT	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	<ol style="list-style-type: none"> Treaty benefits are only available to 'qualified persons' as defined in Article 23 of the DT Convention. Full relief for pension funds. Relief may be restricted to 15% in certain circumstances – see Article 11(5).

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
	DT-Individual US-Company UK-REIT	10	11	12	19	17	22		4. Includes State Pension, Incapacity Benefit and 'trivial commutation lump sum'.
UZBEKISTAN Note 1 SI1994 No770	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT 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.
VENEZUELA SI1996 No2599	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT 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.
VIETNAM SI1994 No3216	DT-Individual DT/Company UK-REIT DT-Individual UK-REIT 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.
ZAMBIA Note 1 SI 2014 No1876	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	15% (PAIF dist int)	10% Note 2	5%	Full relief (N & R)	Full relief Note 3	Yes Note 4	No	1. Treaty effective in the UK from ♦ 1 January 2016 for property income dividends, interest, royalties (and annuities not subject to PAYE), ♦ 6 April 2016 for pensions and annuities within PAYE. 2. Full relief in certain circumstances. 3. No relief for State Pension, incapacity benefit or 'trivial commutation lump sum'. 4. Income from UK trusts or estates in the course of administration is treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which the income to the Zambia resident is paid.
ZAMBIA (prior treaty) Note 1	DT-Individual DT-Company	15% (ST)	10% (ST) (PAIF dist int)	10% (ST)	No relief	Full relief (ST) Note 3	Yes (ST)	Yes (R) Note 4	1. Prior treaty, ceased to have effect in the UK from ♦ 1 January 2016 for property income dividends, interest, royalties (and annuities not subject to PAYE)

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TERRITORY	CLAIM FORMS	PROPERTY INCOME DIVIDENDS	INTEREST	ROYALTIES	GOVERNMENT PENSIONS	OTHER PENSIONS/ ANNUITIES	OTHER INCOME ARTICLE	PERSONAL ALLOWANCES	NOTES
Note2 SI1972 No1721 and Protocol	UK-REIT DT-Individual UK-REIT DT-Company	11	12	13		19	22		<ul style="list-style-type: none"> ♦ 6 April 2016 for pensions and annuities within PAYE. 2. Relief may be restricted if whole amount of income is not remitted to Zambia. 3. Includes State Pension and 'trivial commutation lump sum'. 4. For the tax year ended 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).
ZIMBABWE SI1982 No1842	DT-Individual DT-Company UK-REIT DT-Individual UK-REIT DT-Company	Full relief (ST) (PAIF dist int)	10% (ST) Note 1	10% (ST)	Full relief (N & R) Note 2	No relief Note 3	Yes (Tr excl)	Yes (N & R) Note 4	<ul style="list-style-type: none"> 1. Full relief in certain circumstances. 2. The pensioner must have been 'subject to tax' in Zimbabwe on the income from the employment that now pays the pension. 3. Includes 'trivial commutation lump sum'. State Pension relievable under the Other Income article. 4. For the tax year ended 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.
		10	11	12	20	19	22		