

Country wise DTAA rate chart for interest

Sr. No.	Country	Article No. of DTAA	General Rate(%)	Other Rates
1	ARMENIA	11	10	
2	AUSTRALIA	11	15	
3	AUSTRIA	11	10	
4	BANGLADESH	12	10	
5	BELARUS	11	10	
6	BELGIUM	11	15	10 % if such interest is paid on any loan of whatever kind granted by a bank
7	BOTSWANA	11	10	
8	BRAZIL	11	15	
9	BULGARIA	12	15	
10	CANADA	11	15	
11	CHINA	11	10	
12	CYPRUS	11	10	
13	CZECH REPUBLIC	11	10	
14	DENMARK	12	15	10 % if such interest is paid on any loan of whatever kind granted by a bank
15	FINLAND	11	10	
16	FRANCE	12	10	
17	GERMANY	11	10	
18	GREECE	9	AS PER DOMESTIC LAWS OF SOURCE COUNTRY	
19	Hashemite Kingdom of Jordan	11	10	
20	HUNGARY	11	10	
21	ICELAND	11	10	
22	INDONESIA	11	10	
23	IRELAND	11	10	
24	ISREAL	11	10	
25	ITALY	12	15	
26	JAPAN	11	10	
27	KAZAKSTAN	11	10	
28	KENYA	12	15	
29	KOREA	12	15	
30	KUWAIT	11	10	
31	KYRGYZ REPUBLIC	11	10	
32	LIBYA	10	AS PER DOMESTIC LAWS OF SOURCE COUNTRY	
33	LUXEMBOURG	11	10	
34	MALAYSIA	11	10	
35	MALTA	11	10	

36	MAURITIUS	11	AS PER DOMESTIC LAWS OF SOURCE COUNTRY	
37	MONGOLIA	11	15	
38	MOROCCO	11	10	
39	MYANMAR	11	10	
40	MONTENEGRO	11	10	
41	Mozambique	11	10	
42	NAMIBIA	11	10	
43	NEPAL	11	15	10% where the interest is paid to a bank carrying on <i>bona fide</i> banking business
44	NETHERLANDS	11	10	
45	NEW ZEALAND	11	10	
46	NORWAY	12	15	
47	OMAN	12	10	
48	PHILIPPINES	12	15	10% if the interest is received by a financial institution (including insurance companies)
49	POLAND	12	15	
50	PORTUGUESE REPUBLIC	11	10	
51	QATAR	11	10	
52	ROMANIA	12	15	
53	RUSSIA	11	10	
54	SAUDI ARABIA	11	10	
55	SINGAPORE	11	15	10 % if such interest is paid on a loan granted by a bank carrying on a bona fide banking business or by a similar financial institution (including an insurance company)
56	SLOVENIA	11	10	
57	SOUTH AFRICA	11	10	
58	SPAIN	12	15	
59	SERBIA	11	10	
60	SRILANKA	11	10	
61	SUDAN	11	10	
62	SWEDEN	11	10	
63	SWISS CONFEDERATION	11	10	
64	SYRIAN ARAB REPUBLIC	12	10	
65	TAJIKISTAN	11	10	
66	TANZANIA	12	12.5	
67	THAILAND	11	25	10% if it is received by any financial institution (including an insurance company)
68	TRINIDAD AND TOBAGO	11	10	
69	TURKEY	11	15	10% if interest is paid on any loan of whatever kind granted by a bank or a financial institution
70	TURKMENISTAN	11	10	

71	UAE	11	12.5	5 % if interest is paid on a loan granted by a bank carrying on a bona fide banking business or by a similar financial institution
72	UAR (Egypt)	12	AS PER DOMESTIC LAWS OF SOURCE COUNTRY	
73	UGANDA	11	10	
74	UK	12	15	10% where the interest is paid to a bank carrying on a bona fide banking business.
75	UKRAINE	11	10	
76	UNITED MEXICAN STATES	11	10	
77	USA	11	15	10 % if such interest is paid on a loan granted by a bank carrying on a bona fide banking business or by a similar financial institution (including an insurance company)
78	UZBEKISTAN	11	15	
79	VIETNAM	11	10	
80	ZAMBIA	11	10	