

DOUBLE TAXATION AGREEMENTS WITHHOLDING TAX RATES**EFFECTIVE DOUBLE TAXATION AGREEMENTS**

No.	Country	Dividends (%)	Interest (%)	Royalties (%)	Technical Fees (%)
1	Albania	NIL	10	10	10
2	Australia	NIL	15	10	NIL
3	Austria	NIL	15	10	10
4	Bahrain	NIL	5	8	10
5	Bangladesh	NIL	15	10	10
6	Belgium	NIL	10	10	10
7	Brunei	NIL	10	10	10
8	Canada	NIL	15	10	10
9	Chile	NIL	15	10	5
10	China	NIL	10	10	10
11	Croatia	NIL	10	10	10
12	Czech Republic	NIL	12	10	10
13	Denmark	NIL	15	10	10
14	Egypt	NIL	15	10	10
15	Fiji	NIL	15	10	10
16	Finland	NIL	15	10	10
17	France	NIL	15	10	10
18	Germany	NIL	10	7	7
19	Hungary	NIL	15	10	10
20	Hong Kong	NIL	10	8	5
21	India	NIL	10	10	10
22	Indonesia	NIL	10	10	10
23	Iran	NIL	15	10	10
24	Ireland	NIL	10	8	10
25	Italy	NIL	15	10	10
26	Japan	NIL	10	10	10
27	Jordan	NIL	15	10	10
28	Kazakhstan	NIL	10	10	10
29	Kyrgyz Republic	NIL	10	10	10
30	Kuwait	NIL	10	10	10
31	Laos	NIL	10	10	10
32	Lebanon	NIL	10	8	10
33	Luxembourg	NIL	10	8	8
34	Malta	NIL	15	10	10
35	Mauritius	NIL	15	10	10
36	Mongolia	NIL	10	10	10
37	Morocco	NIL	10	10	10
38	Myanmar	NIL	10	10	10
39	Namibia	NIL	10	5	5
40	Netherlands	NIL	10	8	8
41	New Zealand	NIL	15	10	10
42	Norway	NIL	15	10	10
43	Pakistan	NIL	15	10	10
44	Papua New Guinea	NIL	15	10	10
45	Philippines	NIL	15	10	10
46	Poland	NIL	15	10	10
47	Qatar	NIL	5	8	8
48	Romania	NIL	15	10	10
49	Russia	NIL	15	10	10

No.	Country	Dividends (%)	Interests (%)	Royalties (%)	Technical Fees (%)
50	San Marino	NIL	10	10	10
51	Saudi Arabia	NIL	5	8	8
52	Seychelles	NIL	10	10	10
53	Singapore	NIL	10	8	5
54	South Africa	NIL	10	5	5
55	South Korea	NIL	15	10	10
56	Spain	NIL	10	7	5
57	Sri Lanka	NIL	10	10	10
58	Sudan	NIL	10	10	10
59	Sweden	NIL	10	8	8
60	Syria	NIL	10	10	10
61	Switzerland	NIL	10	10	10
62	Thailand	NIL	15	10	10
63	Turkey	NIL	15	10	10
64	Turkmenistan	NIL	10	10	10
65	United Arab Emirates	NIL	5	10	10
66	United Kingdom	NIL	10	8	8
67	Uzbekistan	NIL	10	10	10
68	Venezuela	NIL	15	10	10
69	Vietnam	NIL	10	10	10
70	Zimbabwe	NIL	10	10	10

- (i) There is no withholding tax on dividends paid by Malaysia companies.
(ii) To claim the DTA rate, please attach the Certificate of Tax Residence from the country of residence.
(iii) Where the rate provided in the ITA 1967 is lower than the DTA rate, the lower rate shall apply.

GAZETTED DOUBLE TAXATION AGREEMENTS					
No.	Country	Dividends (%)	Interests (%)	Royalties (%)	Technical Fees (%)
1	Bosnia Herzegovina	NIL	10	8	10
2	Senegal	NIL	10	10	10
LIMITED AGREEMENTS					
No.	Country	Dividends (%)	Interests (%)	Royalties (%)	Technical Fees (%)
1	Argentina	NIL	15*	10*	10*
2	United States of America	NIL	15*	10*	10*
* The withholding tax rate on interest, royalties and fees for technical services is as provided in the ITA 1967.					
INCOME TAX EXEMPTION ORDER					
No.	Country	Dividends (%)	Interests (%)	Royalties (%)	Technical Fees (%)
1	Taiwan	NIL	10%	10%	7.5%