

treaty withholding tax rates

Singapore Withholding Taxes and Double Tax Relief

Certain payments by residents in Singapore to non-residents are subject to Singapore withholding taxes. The rates of taxes may be reduced under the terms of a double tax agreement with a treaty country as those listed below.

PAYMENTS BY SINGAPORE RESIDENTS

Country	Dividends (%)	Interest (%)	Royalties (%)
Albania	Nil	5	5
Australia	Nil	10	10
Austria	Nil	5	5
Bahrain	Nil	5	5
Bangladesh	Nil	10	10
Barbados	Nil	12	8
Belarus	Nil	5	5
Belgium	Nil	5	3 / 5
Brunei	Nil	5 / 10	10
Bulgaria	Nil	5	5
Cambodia (wef 1-1-2018)	Nil	10	10
Canada	Nil	15	10 [#]
China (People's Republic)	Nil	7 / 10	6 / 10
Cyprus	Nil	7 / 10	10
Czech Republic	Nil	Nil	5 / 10
Denmark	Nil	10	10
Ecuador	Nil	10	10
Egypt	Nil	15	10 [#]
Estonia	Nil	10	7.5
Ethiopia (wef 1-1-2018)	Nil	5	5
Fiji	Nil	10	10
Finland	Nil	5	5
France	Nil	10	Nil
Georgia	Nil	Nil	Nil
Germany	Nil	8	8
Guernsey	Nil	12	8
Hungary	Nil	5	5

Country	Dividends (%)	Interest (%)	Royalties (%)
India	Nil	10 / 15	10
Indonesia	Nil	10	10 [#]
Ireland	Nil	5	5
Isle of Man	Nil	12	8
Israel	Nil	7	5
Italy	Nil	12.5	10 [#]
Japan	Nil	10	10
Jersey	Nil	12	8
Kazakhstan	Nil	10	10
Kuwait	Nil	7	10
Laos (wef 1-1-2017)	Nil	5	5
Latvia	Nil	10	7.5
Libya	Nil	5	5
Liechtenstein	Nil	12	8
Lithuania	Nil	10	7.5
Luxembourg	Nil	Nil	7
Malaysia	Nil	10	8
Malta	Nil	7 / 10	10
Mauritius	Nil	Nil	Nil
Mexico	Nil	5 / 15	10
Mongolia	Nil	5 / 10	5
Morocco	Nil	10	10
Myanmar	Nil	8 / 10	10
Netherlands	Nil	10	Nil
New Zealand	Nil	10	5
Norway	Nil	7	7
Oman	Nil	7	8
Pakistan	Nil	12.5	10
Panama	Nil	5	5
Papua New Guinea	Nil	10	10
Philippines	Nil	10/15	10 [#]
Poland (wef 1-1-2015)	Nil	5	2 / 5
Portugal	Nil	10	10
Qatar	Nil	5	10
Romania	Nil	5	5
Russian Federation	Nil	Nil	5

Country	Dividends (%)	Interest (%)	Royalties (%)
Rwanda (wef 1-1-2017)	Nil	10	10
San Marino	Nil	12	8
Saudi Arabia	Nil	5	8
Seychelles	Nil	12	8
Slovak Republic	Nil	Nil	10
Slovenia	Nil	5	5
South Africa	Nil	7.5	5
South Korea	Nil	10	10 [#]
Spain	Nil	5	5
Sri Lanka	Nil	10	10
Sweden	Nil	10 / 15	Nil
Switzerland	Nil	5	5
Taiwan	Nil	15	10 [#]
Thailand	Nil	10 / 15	5/8/10
Turkey	Nil	7.5 / 10	10
Ukraine	Nil	10	7.5
United Arab Emirates	Nil	Nil	5
Uruguay (wef 1-1-2018)	Nil	10	5/10
United Kingdom	Nil	5	8
Uzbekistan	Nil	5	8
Vietnam	Nil	10	5 / 10

where the withholding tax rate for royalties provided under Double Tax Treaty is higher than 10%, then the withholding tax rate of 10% based on domestic legislation is applicable to payment of royalties by Singapore residents

*To be ratified:
Ghana, Latvia, Nigeria and Tunisia.

Last updated in April 2018