Last Updated on | **14-Apr-10**

COMPREHENSIVE DTAA COMPARISON ON DIFFERENT PARAMETERS

Sr. No.	DTAA between India and	Relevant ITR's citation in which treaty was discussed with the Notification	Effective date of DTAA in India i.e. Assessment year	Construction PE Constitution if Project last for more than following no of days/months	Installation /Assembly PE Constitution if Project last for more than following no of days/months	Service PE Constitution if stay last for		Dividend [not being covered by section 115-O]				Interest		
						Contract with Unrelated parties	Contract with related parties	Right of State to Tax	Rate of tax for Majority stake holders	% of shareholding for Majority stake holders	Rate of tax for Non-Majority stake holders	Right of State to Tax	Rate of Tax for withholding in source country	Right of State to Tax in case of Immovable Property
1	Armenia	271 ITR 72	A.Y. 2005-06	270 days	270 days	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
2	Australia	194 ITR 241	A.Y.1993-94	6 Months	6 Months	90 days in a any of 12 months period	No days criteria has been metioned.	Both	Doesn't Exist	N.A.	15%	Both	15%	Both
3	Austria	251 ITR 97	A.Y. 2003-04	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
4	Bangladesh	198 ITR 99	A.Y.1993-94	183 days	Doesn't Exist	Doesn't Exist	Doesn't Exist	Both	10%	10%	15%	Both	10%	Source
5	Belarus	233 ITR 99	A.Y.2000-2001	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	10%	25%	15%	Both	10%	Both
6	Belgium	228 ITR 79	A.Y.1999-2000	6 Months	6 Months OR if Installation charges exceeds 10% of the Sales Price of P & M	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	10% / 15%	Both
7	Botswana		A.Y 2010-11	6 Months	6 Months	183 days or more within any twelve-month period	Doesn't Exist	Both	7.50%	25%	10%	Both	10%	Both
8	Brazil	195 ITR 73	A.Y.1994-95	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	15%	Both
9	Bulgaria	220 ITR 30	A.Y.1997-98	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	15%	Both
10	Canada	229 ITR 44	A.Y.1999-2000	120 days in any 12 months	120 days in any 12 months	90 days in a any of 12 months period	No days criteria has been metioned.	Both	15%	10%	25%	Both	15%	Both
11	China	214 ITR 160	A.Y.1996-97	183 days	183 days	183 days	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both

12	Cyprus	218 ITR 70	A.Y.1994-95	12 months	12 months	Doesn't Exist	Doesn't Exist	Both	10%	10%	15%	Both	10%	Both
13	Czeck Republic	167 ITR 23, 241 ITR	A.Y.2001-02	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
14	Denmark	180 ITR 1	A.Y.1991-92	183 days	183 days	Doesn't Exist	Doesn't Exist	Both	15%	25%	25%	Both	10% / 15%	Both
15	Finland	152 ITR 57 & 233 ITR 84	A.Y. 2000-01	6 Months or if Installation charges exceeds 10% of the Price of P & M	6 Months OR if Installation charges exceeds 10% of the Sales Price of P & M	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	10%	Both
16	France	209 ITR 130	A.Y.1996-97	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
17	Germany	223 ITR 130 & 89 Taxmann 64	A.Y.1998-99	6 Months	6 Months	O days, Exists only for extraction or exploration of mineral oils	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
18	Greece	64 ITR 86	A.Y.1964-65	No specific mention of days	No specific mention of days	Doesn't exist	Doesn't exist	Source	Doesn't Exist	N.A.	As per Domestic Law	Source	As per Domestic Law	Source
19	Hungary	167 ITR 4 & 187 ITR 58	A.Y.1989-90	9 Months	9 Months	Doesn't exist	Doesn't exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
20	Iceland		A.Y 2009-10	9 Months	9 Months	90 days or more within any twelve-month period	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
21	Indonesia	171 ITR 27	A.Y.1989-90	183 days	183 days	91 days in a any of 12 months period	Doesn't exist	Both	10%	25%	15%	Both	10%	Both

22	Ireland	254 ITR 245 & 255 ITR 95	A.Y. 2003-04	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
23	Israel	222 ITR 10	A.Y.1995-96	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
24	Italy	220 ITR 3	A.Y.1997-98	6 Months	6 Months OR if Installation charges exceeds 10% of the Sales Price of P & M	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
25	Japan	182 ITR 380	A.Y.1991-92	6 Months	6 Months	6 Months, Exists only for extraction or exploration of mineral oils	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
26	Jordan	237 ITR 33 & 241 ITR 69	A.Y.2001-02	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
27	Kazakstan	228 ITR 162	A.Y.1999-2000	12 months	12 months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
28	Kenya	157 ITR 8	A.Y.1985-86	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	15%	Both
29	Korea	165 ITR 191	A.Y.1987-88	9 Months	9 Months	Doesn't Exist	Doesn't Exist	Both	15%	20%	20%	Both	10% / 15%	Both
30	Kuwait		A.Y. 2009-10	183 days or more in any twelve-month period.	183 days or more in any twelve-month period.	183 days or more within any twelve-month period	Doesn't Exist	Both	Doesn't Exist	Doesn't Exist	10%	Both	10%	Both
31	Kyrgyz Republic	237 ITR 16 & 248 ITR 218	A.Y. 2003-04	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
32	Libyan Arab Jamahiriya	137 ITR 27	A.Y.1984-85	3 Months	Doesn't Exist	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	As per Domestic Law	Both	As per Domestic Law	Source
33	Luxembourg		A.Y 2011-12	9 Months	9 Months	183 days or more within any twelve-month period	Doesn't Exist	Both	Doesn't Exist	Doesn't Exist	10%	Both	10%	Both

34	Malaysia	270 ITR 62 & 107 ITR 36	A.Y. 2006-07 (Old treaty ceased to be exist)	9 Months	9 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	N.A., but as per 'Other Income' Article - Both
35	Malta	218 ITR 13	A.Y.1997-98	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	10%	25%	15%	Both	10%	Both
36	Mauritius	146 ITR 214	A.Y.1983-84	9 Months	9 Months	Doesn't Exist	Doesn't Exist	Both	5%	10%	15%	Both	As per Domestic Law	Both
37	Mongolia	222 ITR 44	A.Y.1995-96	9 Months	9 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	15%	Both
38	Montenegro		A.Y 2010-11	12 months	12 months	Doesn't Exist	Doesn't Exist	Both	5%	25%	15%	Both	10%	Both
39	Morocco	243 ITR 26 & 109 Taxman 339	A.Y.2002-03	8 Months	8 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
40	Myanmar	Notification No. 49/2009, Dated 18/06/2009	A.Y 2011-12	270 days	270 days	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	5%	Both	10%	Both
41	Namibia	236 ITR 230	A.Y.2001-2002	6 Months	6 Months	6 Months in a any of 12 months period	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
42	Nepal	175 ITR 33	A.Y.1990-91	183 days in any 12 months	183 days in any 12 months	183 days in any 12 months	Doesn't Exist	Both	10%	10%	15%	Both	10% / 15%	Seller's state
43	Netherlands	177 ITR 72 & 239 ITR 56	A.Y.1991-92 [1.4.87 for Air transport]	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both

44	New Zealand	166 ITR 90, 225 ITR 15 & 242 ITR 147	A.Y.2001-02 (Modified from A.Y.1988-89)	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	10%	Both
45	Norway	169 ITR 15 & 177 ITR 31	A.Y.1988-89	3 Months	3 Months	6 Months in any 12 months	Doesn't Exist	Both	15%	25%	25%	Both	15%	Both
46	Oman	228 ITR 21	A.Y.1999-2000	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	10%	10%	12.5%	Both	10%	Both
47	Philippines	219 ITR 60	A.Y.1997-98	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	15%	10%	20%	Both	10% / 15%	Both
48	Poland	182 ITR 147	A.Y.1991-92	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	15%	Both
49	Portuguese Republic	244 ITR 57 & 246 ITR 42	A.Y.2002-2003	9 Months	9 Months	Doesn't Exist	Doesn't Exist	Both	10%	25%	15%	Both	10%	Both
50	Qatar	242 ITR 165 & 237 ITR 32	A.Y.2002-03	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	5%	10%	10%	Both	10%	Both
51	Romania	171 ITR 170	A.Y.1989-90	6 Months	6 Months OR if Installation charges exceeds 10% of the Sales Price of P & M	Doesn't Exist	Doesn't Exist	Both	15%	25%	20%	Both	15%	Both
52	Russian Federation	233 ITR 90	A.Y.2000-2001	12 months	12 months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
53	Saudi Arabia	Notification No. GSR 645(E), Dated 17/10/2006	A.Y.2008-2009	182 days	182 days	182 days in any 12 months	Doesn't Exist	Both	Doesn't Exist	N.A.	5%	Both	10%	Both
54	Serbia		A.Y 2010-11	12 months	12 months	Doesn't Exist	Doesn't Exist	Both	5%	25%	15%	Both	10%	Both

55	Singapore	209 ITR 1	A.Y.1995-96	183 days in any Fiscal year	183 days in any Fiscal year	90 days in any Fiscal year	30 days in any Fiscal year	Both	10%	25%	15%	Both	10% / 15%	Both
56	Slovenia	Notification No. 157/2005, Dated 31/05/2005	A.Y.2006-2007	12 months	12 months	Doesn't Exist	Doesn't Exist	Both	5%	10%	15%	Both	10%	Both
57	South Africa	231 ITR 23	A.Y.1999-2000	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
58	Spain	214 ITR 197	A.Y.1997-98	6 months in any 12 months	6 Months OR if Installation charges exceeds 10% of the Sales Price of P & M	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	15%	Both
59	Srilanka	143 ITR 7	A.Y.1981-82	183 days	183 days	182 days in any 12 months	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	10%	Both
60	Sudan	271 ITR 3	A.Y. 2006-07	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
61	Sweden	229 ITR 11	A.Y.1999-2000	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both

62	Swiss	214 ITR 223	A.Y.1996-97	6 Months	6 Months	90 days in a any of 12 months period	30 days in a any of 12 months period	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
63	Syria	Notification No. 33/2009 dated March 30, 2009	A.Y.2010-11	270 days or more	270 days or more	183 days in any 12 months	Doesn't Exist	Both	5%	10%	10%	Both	10%	Both
64	Tajikistan		A.Y 2011-12	1 year	1 year	Doesn't Exist	Doesn't Exist	Both	5%	25%	10%	Both	10%	Both
65	Tanzania	132 ITR 35	A.Y.1983-84	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	10%	10%	15%	Both	12.5%	Both
66	Thailand	161 ITR 82	A.Y.1988-89	183 days	183 days	183 days	Doesn't Exist	Both	15% / 20%	10% / 25%	As per Domestic Law	Both	10% / 25%	Both
67	Trinidad and Tobago	240 ITR 184	A.Y.2001-02	9 Months	9 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
68	Turkey	224 ITR 145	A.Y.1995-96 (notified on 03.02.97).	6 Months	6 Months OR if Installation charges exceeds 10% of the Sales Price of P & M	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	10% / 15%	Both
69	Turkmenistan	228 ITR 44	A.Y.1999-2000	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
70	Uganda	270 ITR 83	A.Y. 2006-07	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
71	Ukraine	253 ITR 54	A.Y. 2003-04	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	10%	25%	15%	Both	10%	Both

72	United Arab Emirates	205 ITR 49	A.Y.1995-96	9 Months	Doesn't Exist	9 months in any of 12 months period	Doesn't Exist	Both	5%	10%	15%	Both	5% / 12.5%	Both
73	United Arab Republic (Egypt)	74 ITR 11	A.Y.1970-71 (01.01.61 operation of aircraft)	90 days	90 days	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	As per Domestic Law	Both	As per Domestic Law	Source
74	United Kingdom	206 ITR 235	A.Y.1995-96	6 Months or if Installation charges exceeds 10% of the Price of P & M	6 Months OR if Installation charges exceeds 10% of the Sales Price of P & M	90 days in a any of 12 months period	30 days in a any of 12 months period	Both	Doesn't Exist	N.A.	15%	Both	15%	Both
75	United States	187 ITR 102	A.Y.1992-93	120 days in any 12 months	120 days in any 12 months	90 days in a any of 12 months period	No days criteria has been metioned.	Both	15%	10%	25%	Both	10% / 15%	Both
76	Uzbekistan	223 ITR 60	A.Y.1994-95	12 months	12 months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	15%	Both	As per Domestic Law	Both
77	Vietnam	214 ITR 137	A.Y.1997-98	6 Months	6 Months	Doesn't Exist	Doesn't Exist	Both	Doesn't Exist	N.A.	10%	Both	10%	Both
78	Zambia	146 ITR 233	A.Y.1979-80	9 Months	9 Months	Doesn't Exist	Doesn't Exist	Both	5%	25%	15%	Both	10%	Both

Important Notes for Consideration

1 Article for 'Relief from double taxation' should be read from the treaty before arriving at any conclusion, the summary in this table may not relect the entire Picture.

2 Always read Protocol given under the treaty before arriving at any conclusion.

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Capital Gains		Royalty		Fees for Technical Services								
Right of State to Tax in case of Shares *(except Cos which derives its major income from Immovable property)*	**Right of State to Tax in case of Other assets (*except Ships / aircraft*)**	**Right of State to Tax**	**Rate of Tax for withholding in source country**	**Right of State to Tax**	**Rate of Tax for withholding in source country**	**Presence of Make Available Clause**	**Credit of taxes available in the country of residence**	**Most Favoured Nation (MFN) Clause**	**Limitation of Benefits clause**	**Existence of 'Force of Attraction' Rule**	**Remarks if any**	**Whether a member of OECD**
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes paid in the other state	Doesn't Exist	Exists see DTAA	Doesn't Exist		NO
Both	Seller's state	Both	10%/ 15%	Both	15%	Yes	Amount equal to taxes paid in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		YES
Both	Seller's state	Both	10%	Both	10%	No	Exemption Method /Amount equal to taxes paid / Grossing up. (Please refer the treaty)	Doesn't Exist	Doesn't Exist	Doesn't Exist	There was a treaty existed earlier with Austria which was in effect from A.Y.1967-68. Discussed in 56 ITR 17 & 58 ITR 12.	YES
Source	Source	Both	10%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both	Seller's state	Both	15%	Both	15%	No	Amount equal to taxes paid in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both if holding is more than 10%	Seller's state	Both	10%	Both	10%	Yes, through MFN Clause	Amount equal to taxes paid in the other state / Tax sparing / Grossing up	Exists; read protocol.	Doesn't Exist	Exists	1) w.e.f. 01/04/98 due to MFN clause the rate of FTS/Royalty is reduced to 10% from 20%. 2)Royalty doesnot include payment for use of equipment through MFN clause by using Sweden DTAA.	YES
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes paid in the other state / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both	Both	Both	25% / 15%	Both	25% / 15%	No	Amount equal to taxes paid in the other state / 25% deduction for interest/ exemption for Divididend	Doesn't Exist	Doesn't Exist	Doesn't Exist	1) 25% rate is to be applied on the Royalty paid towards right to use trademark. 2) FTS provision has been introduced through Protocol 2.	NO
Both	Seller's state	Both	15% / 20%	Both	20%	No	Exemption with grossing up / Amount equal to taxes paid in the other state	Doesn't Exist	Doesn't Exist	Exists; read protocol.	Read Protocol for Article 7 where some deductions such as fees, royalty to Ho etc. are speficifcally not deductible.	NO
Both	Both	Both	15%	Both	15%	Yes	Amount equal to taxes payable in the other state / exemption	Doesn't Exist	Doesn't Exist	Exists; read Article 7(1)(b).	1) Read Protocol for Article 7 where some deductions such as fees, royalty to Ho etc. are speficifcally not deductible. 2) Some exceptions are given in PE rule; refer protocol.	YES
Both	Both	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO

Seller's state	Seller's state	Both	15%	Both	15% / 10%	Yes	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist	Techical fees can be covered under Article 12 'Fees for Included Services' or Article 13 'Technicall Fees', hence both these articles should be analysed.	NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		YES
Both if holding is more than 10%	Seller's state	Both	20%	Both	20%	No	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		YES
Both	Both	Both	10%/ 15%	Both	15% / 10%	Yes	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		YES
Both if holding is more than 10%	Seller's state	Both	10%	Both	10%	Yes, through MFN Clause	Amount equal to taxes payable in the other state / Grossing up / Tax Parity through Protocol	Exists; protocol 7.	Doesn't Exist	Exists; read protocol 2	1) In India the tax credit of tax on Dividend will only be avaliable to Individual and company if it holds less than 10 percent of the capital of the french company 2) FTS,Royalty,payment for the use of equipment paid to Indian resident will be taxed only in India and not in france read protocol 9. 3)Royalty doesnot include payment for use of equipment through MFN clause by using Sweden DTAA.	YES
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes paid in the other state / underlying credit avaliable for dividend only to majority stakeholders (10%) of Indian company	Doesn't Exist	Doesn't Exist	Doesn't Exist		YES
Source	Source	Source	As per Domestic Law	N.A.	Doesn't Exist	N.A.	Exemption Method	Doesn't exist	Doesn't exist	Doesn't exist	1) For PE constitution there is no specific mention of days in the Article, hence please refer the article 3 & Article 2(1)(h)(bb). 2) No separate article on Residence and no tie-breaker test has been provided in case of dual residency.	YES
Both	Seller's state	Both	10%	Both	10%	Yes, through MFN Clause	Amount equal to taxes paid in the other state / exemption / DDT Credit restricted to 10%	Exists; read protocol.	Doesn't Exist	Doesn't Exist	1) Protocol 3, restricts the credit for Dividend Distribution tax deduction to 10%. 2) FTS,Royalty,payment for the use of equipment paid to Indian resident will be taxed only in India and not in other country by invoking MEN clause through India-France DTAA read protocol 9.	YES
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes paid in the other state / Grossing up	Doesn't Exist	Exists see Article 24, also read protocol paragraph 2	Doesn't Exist	The definition of 'taxes' covered is very wide and should be looked into very carefully.	YES
Seller's state	Seller's state	Both	15%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO

Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / DDT credit allowed for majority shareholders/ 75% of Tax Sparing upto 12 years i.e. A.Y.2015-16	Doesn't Exist	Doesn't Exist	Doesn't Exist		YES
Both	Seller's state	Both	10%	Both	10%	Yes, through MFN Clause	Amount equal to taxes payable in the other state / 15% incase of dividend/ 10% incase of Interest / Grossing up	Exists; protocol 2.	Doesn't Exist	Doesn't Exist	Some exceptions are provided in Artilce 13 'FTS' vide clause 7.	NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist	The rates are ameneded as per the protocol entered by both the government	YES
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist	1) No tie-breaker test has been provided for Individual and others in Article 4(2) & 4(3), in case of dual residency the matter will be referred to MAP. 2) New rate will take effect from 01/01/2007, as substitued vide Notification No. SO1136 (E) dated 19/07/2006	YES
Seller's state	Seller's state	Both	20%	Both	20%	No	Amount equal to taxes payable in the other state / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist	Read article 13(5).	NO
Both	Seller's state	Both	10%	Both	10%	Yes, through MFN Clause	Amount equal to taxes payable in the other state / Tax Sparing is avaliable	Exists; protocol 2.	Doesn't Exist	Doesn't Exist		NO
Seller's state	Seller's state	Both	20%	Both	17.5%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable/ Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Seller's state	Seller's state	Both	15%	Both	15%	No	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		YES
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state	Doesn't Exist	Exists see Article 27	Doesn't Exist		NO
Both	Seller's state	Both	15%	Both	15%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Source	Source	Both	As per Domestic Law	N.A.	Doesn't Exist	N.A.	Amount equal to taxes paid in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist	Article 3 'The Tax Home' which states that the Tax Home of any income shall be deeemed to be the state in which the Income arises. Article for 'Capital Gains' doesn't exists in the DTAA hence the it is assusmed that the same will get covered under Article 3 and hence taxed in the Source.	NO
both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes paid in the other state / Grossing up	Doesn't Exist	Exists see Article 29	Doesn't Exist	The definition of 'taxes' covered is very wide and should be looked into very carefully.	YES

N.A., but as per 'Other Income' Article - Both	N.A., but as per 'Other Income' Article - Both	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / DDT Credit is avaliable to Majority Shareholder (10%)	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Seller's state	Seller's state	Both	15%	Both	15% / 10%	Yes	Amount equal to taxes payable in the other state / Tax Sparing is avaliable/ Grossing up / Exemption applys only to the income remitted in the coutry	Doesn't Exist	Doesn't Exist	Doesn't Exist	Techical fees can be covered under Article 12 'Fees for Included Services' or Article 13 'Technicall Fees', hence both these articles should be analysed.	NO
Seller's state	Seller's state	Both	15%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / DDT Credit is avaliable to Majority corporate Shareholder (10%) / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both	Seller's state	Both	15%	Both	15%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable/ Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes paid in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable/ Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both	Seller's state	Both	10%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes paid in the other state / Grossing up	Doesn't Exist	Yes	Doesn't Exist		NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state	Doesn't Exist	Yes	Doesn't Exist		NO
Seller's state	Seller's state	Both	15%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes payable in the other state / Tax Sparing is avaliable/ Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist	There is no Capital Gain article in the DTAA, hence we can take recourse of 'Other Income' article.	NO
Seller's state if stake is less than 10%	Seller's state	Both	10%	Both	10%	Yes	Amount equal to taxes paid in the other state / exemption	Exists; protocol IV.	Doesn't Exist	Doesn't Exist	1) Read Notification No. S.O. 639(E), dated August 30,1999 & 11050/F.No.501/2/83 - FTD. Because of this notifications all the Withholding tax rates and also the scope are restricted by Invoking MFN clause. This notification also says that MOU of India-Usa will apply in tax treaty. 2) Royalty definition doesnot include payment for use of equipment. 3) Read Article 13 - 'Capital Gains' in detail as it contains some specific stipuations.	YES

Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable/ Credit of DDT is also avaliable	Doesn't Exist	Doesn't Exist	Exists, read Article 7(1)	The rates are ameneded as per the protocol entered by both the government dated 12/01/2000	YES
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Grossing up	Exists; only for tax rate on Royalty & FTS income in article 13(1).	Doesn't Exist	Exists, read Article 7(1)		YES
Both	Seller's state	Both	15%	Both	15%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable/ Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Seller's state	Seller's state	Both	15%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes payable in the other state / Tax Sparing is avaliable	Exists; only for article 8 and 9 exists in Protocol 3.	Doesn't Exist	Doesn't Exist	The MFN clause exists in Protocol 3 but its only for giving effect of changes in DTAA of Phillipines and not of India.	NO
Both	Seller's state	Both	22.5%	Both	22.5%	N.A.	Amount equal to taxes payable in the other state / Tax Sparing is avaliable/ Grossing up	Doesn't Exist	Doesn't Exist	Exists, read Article 7(1)		YES
Both	Seller's state	Both	10%	Both	10%	Yes	Amount equal to taxes payable in the other state / Tax Sparing is avaliable upto A.Y.2009-2010/ Grossing up	Doesn't Exist	Doesn't Exist	Exists, read Article 7(1)		YES
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Seller's state	Seller's state	Both	22.5%	Both	22.5%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable/ Grossing up	Doesn't Exist	Doesn't Exist	Exists, read Article 7(1)	Separate Article on commission income i.e Article 13, the with holding tax rates prescribed is 5% o the amount of commission.	NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable upto A.Y.2010-2011	Doesn't Exist	Doesn't Exist	Doesn't Exist	1) Protocol 2 gives a withholding rate of 10% for the Construction and Assembly PE subject to fulfilling of certain prescribed conditions. 2) Protocol 3 states that under Article 24 ' Non Discrimination' will not said to be invoked till the difference between rate of tax for domestic and foreign companies doesnt exceed 12 percentage points.	NO
Both	Seller's state	Both	10%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes paid in the other state / Grossing up	Exists; only for expenses in article 7(3) & for collection of taxes.	Exists see Article 26	Doesn't Exist	1) Criteria of 183 days or more for Residence of Saudi Arabia is defined in Protocol 4(b) 2) In A.Y.2013-14, both the competant authorities will consider the inclusion of an Article on FTS. 3) Round-stripping can be used - Refer Protocol 8(i)	NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes paid in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO

Seller's state	Seller's state	Both	10%	Both	10%	Yes	Amount equal to taxes payable in the other state / DDT credit allowed for majority shareholders (25%)/ Tax Sparing is avaliable / Grossing up	Doesn't Exist	Yes	Doesn't Exist	Royalty/FTS rate has been substituted vide Notification No.185/2005, dt.18/07/2005	NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes paid in the other state / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		YES
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both if holding is more than 10%	Seller's state	Both	10%	Both	10%	Yes, through MFN Clause	Amount equal to taxes payable in the other state / DDT credit allowed for majority shareholders (25%)/ Tax Sparing is avaliable upto A.Y.2006-2007 / Grossing up	Exists; protocol 7 (OECD Countries).	Doesn't Exist	Exists, read Article 7(1)	1) Exception Provided to Article 11 (dividends) for Spain Protocol 6. 2)Royalty doesnot include payment for use of equipment through MFN clause by using Sweden DTAA.	YES
Both	Seller's state	Both	10%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / Grossing up	Doesn't Exist	Doesn't Exist	Exists, read Article 7(1)	1) MFN Clause - As per Protocol sigend on 27/01/82, the PE duration will be extended as per the DTAA entered by Srilanka after signing of this DTAA. 2) Identical clause has been signed for Article 8.	NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Seller's state	Seller's state	Both	10%	Both	10%	Yes, through MFN Clause	Amount equal to taxes payable in the other state / Dividend from India will exempt from in Sweden according to its domestic laws / Tax Sparing is avaliable upto A.Y.2008-2009 - Dividend Credit in case of tax sparing will be 15% / Grossing up	Exists; protocol 3 (OECD Countries).	Doesn't Exist	Doesn't Exist	1) Protocol 2 lays the guideline that when there is a sale/transaction made through PE, the PE profits will be the arms-length price attributable to that PE and not the entire contract amount. 2) Protocol 4 states that there should not be any kind of difference in Taxation of a Indian Company and foreign Entity. 3)Royalty doesnot include payment for use of equipment. 4) FTS,Royalty,payment for the use of equipment paid to Indian resident will be taxed only in India and not in other country by invoking MFN clause through India-France DTAA read protocol 9 5) Read Capital Gains article as it contains some specific provisions. 6) Royalty doesnt include payment for use of equipment	YES

Seller's state except for sale of shares of the company which is incorporated in India	Seller's state	Both	10%	Both	10%	Yes, through MFN Clause, subject to divergent views	Amount equal to taxes payable in the other state / Tax Sparing is avaliable in form of deemed credit of 10% for Interest income / Grossing up	Exists; protocol 4 (OECD Countries).	Doesn't Exist	Doesn't Exist	1) Protocol 2 lays the guideline that when there is a sale/transaction made through PE, the PE profits will be the arms-length price attributable to that PE and not the entire contract amount. 2) Read Protocol 8 which states that if MAP gave its decision with in 5 years from the tax assessment the same will be implemented notwithstanding anytime limit of domestic laws. 3)Royalty doesnot include payment for use of equipment through MFN clause by using Sweden DTAA.	YES
Both	Seller's state	Both	10%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / Grossing up	Doesn't Exist	Yes	Doesn't Exist	Old DTAA was in effective from A.Y.1983-84 (1.4.75 for operation of aircraft) which was discussed in 155 ITR 93	NO
Both	Seller's state	Both	10%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes paid in the other state / Grossing up	Doesn't Exist	Exists see Article 28	Doesn't Exist	1. Article 7(4) - No profits can be attributed to the PE merely on account of purchase from that state 2. Other income will be taxed only in the resident state	NO
Seller's state	Seller's state	Both	20%	Both	20%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist	PE article includes a special clause for entertainment and sports industry which states that carrying on business in the country will constitute PE in the other country.	NO
Seller's state	Seller's state	Both	15%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes payable in the other state	Exists; only for shipping income in article 8(2).	Doesn't Exist	Doesn't Exist		NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both	Seller's state only if the period of holding is more than a year	Both	15%	Both	15%	No	Amount equal to taxes payable in the other state / Grossing up / Exemption	Doesn't Exist	Doesn't Exist	Exists; read protocol 3	Read Protocol 4 for Article 7(3) which contains some conditions to claim H.O. Expenditure as deduction	YES
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist	1) Protocol 2 lays the guideline that when there is a sale/transaction made through PE, the PE profits will be the arms-length price attributable to that PE and not the entire contract amount.	NO
Both	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both	Seller's state provided that the gains are taxable in that state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state / Tax Sparing is avaliable / Grossing up	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO

Both	Seller's state	Both	10%	N.A.	Doesn't Exist	N.A.	Amount equal to taxes payable in the other state	Doesn't Exist	Article 29	Doesn't Exist	The new protocol has been entered between the two countries resulting into amending the DTAA significantly, it has been notified effective from 1.4.2008	NO
Source i.e. state in which the company is incorporated	Source	Source	As per Domestic Law	N.A.	Doesn't Exist	N.A.	Amount equal to taxes paid in the other state / Grossing up / Exemption	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Both	Both	Both	10%/ 15%	Both	15%	Yes	Amount equal to taxes payable in the other state / underlying credit avaliable for majority stakeholders (10%) of Indian company	Exists; only for HO expenses in article 7(6).	Doesn't Exist	Exists, read Article 7(3)	Doesn't apply to UK Partnership Firms as per Artilce 3(1)(f) and article 3(2).	YES
Both	Both	Both	15%	Both	15%	Yes	1) Amount equal to taxes paid in the other state (in US) / Amount equal to taxes payable in the other state (in IND)/ DDT may be allowed in USA.	Doesn't Exist	Exists see DTAA	Existence of 'Force of Attraction' Rule	Issues regarding the applicability of the DTAA to Partnership Firm of US (Article 4)	YES
Both	Seller's state	Both	15%	Both	15%	No	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Seller's state	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist		NO
Seller's state	Seller's state	Both	10%	Both	10%	No	Amount equal to taxes payable in the other state	Doesn't Exist	Doesn't Exist	Doesn't Exist	PE article includes a special clause for entertainment and sports industry which states that carrying on business in the country will constitute PE in the other country.	NO