

## Double taxation prevention

Israel is a party to tax treaties for the avoidance of double taxation with the following countries:

Country	Withholding tax rate in Israel, %			
	Royalties	Interest	Dividends	Capital gain (shares in Israeli company)
Austria	10/exempt	15	25/exempt	15/exempt
Belgium	10/exempt	15	15	Exempt
Belarus	5/10	10	10	Israeli capital gain tax (20/25)/exempt
Brazil	10/15	15	10/15	15/exempt
Bulgaria	12.5	5/10	10/12.5	10/12.5
Canada	15/exempt	15	15	Exempt
China	10	7/10	10	Exempt
Croatia (*)	5	5/10	5/10/15	25/exempt
Czech Republic	5	10	5/15	Israeli capital gain tax (20/25)
Denmark	10	25	25	Exempt
Ethiopia (*)	5	5/10	5/10/15	10/exempt
Finland	10	25	25	Exempt
France	10/exempt	10	5/10/15	18/exempt
Germany	5/exempt	15	25	Exempt
Greece	10	10	20/25	Israeli capital gain tax (20/25)/exempt
Holland	5/10	10/15	5/10/15	Exempt

Country	Withholding tax rate in Israel, %			
	Royalties	Interest	Dividends	Capital gain (shares in Israeli company)
Hungary	Exempt	Exempt	5/15	Exempt
India	10	10	10	Exempt
Ireland	10	10	10	Israeli capital gain tax (20/25)/exempt
Italy	10/exempt	10	10/15	20/exempt
Jamaica	10	15	15/22.5	Exempt
Japan	10	10	5/15	Israeli capital gain tax (20/25)
Korea	2/5	7.5/10	5/10/15	10/exempt
Latvia (*)	5	5/10	5/10/15	Exempt
Lithuania	5/10	10	5/10/15	Exempt
Luxemburg	5	5/10	5/10/15	Exempt
Mexico	10	10	5/10	Israeli capital gain tax (20/25)/exempt
Norway	10	25	25	Exempt
Philippines	15	10	10/15	Exempt
Portugal	10	10	5/10/15	Exempt
Poland	5/10	5	5/10	Exempt
Romania	10	10	15	Exempt
Russia	10	10	10	Israeli capital gain tax (20/25)/exempt
Singapore	5	7	5/10	Exempt
Slovak Republic	5	5/10	5/10	10

Country	Withholding tax rate in Israel, %			
	Royalties	Interest	Dividends	Capital gain (shares in Israeli company)
South Africa	15/exempt	25	25	Exempt
Spain	5/7	10	10	25/exempt
Sweden	Exempt	25	Exempt	Exempt
Switzerland	5	5/10	5/10/15	Exempt
Thailand	5/15	10/15	10/15	Exempt
Turkey	10	10	10	Exempt
U.K.	15/exempt	15	15	Exempt
Ukraine	10	5/10	5/10/15	25/exempt
USA	10/15	10/17.5	12.5/15/25	Israeli capital gain tax (20/25)/exempt
Uzbekistan	5/10	10	10	Israeli capital gain tax (20/25)/exempt

(\*) Not in force yet.