

Withholding Tax for Accounts Payable for 2008 - Tax Treaties

Country	Copyright Royalties			Independent Personal Services				Notes
	Motion Picture and Television	Other	Treaty Article Citation	Maximum Presence in U.S.	Required Employer or Payer	Maximum Amount of Compensation	Treaty Article Citation	
Australia	5%	5%	14	183 Days	Any contractor	No Limit	14	
Austria	10%	0%	12	No Limit	Any contractor	No Limit	14	
Bangladesh	10%	10%	12	183 aggregate days in any 12-month period	Any contractor	No Limit	15	
Belgium	0%	0%	12	182 Days	Any contractor	No Limit	14(2)(a)(b)	
Canada	10%	0%	XII	No Limit	Any contractor	No Limit	XIV	
China, People's Republic of	10%	10%	11	183 Days	Any contractor	No Limit	13	
Commonwealth of Independent States	0%	0%	VI(2)	183 Days	Any U.S. or foreign contractor	No Limit	VI(2)	
Cyprus	0%	0%	14	182 Days	Any contractor	No Limit	17	
Czech Republic	0%	0%	12	183 Days	Any contractor	No Limit	14	
Denmark	0%	0%	12	No Limit	Any contractor	No Limit	14	
Estonia	10%	10%	12	183 Days	Any contractor	No Limit	14	
Finland	0%	0%	12	No Limit	Any contractor	No Limit	14	
France	0%	0%	12	No Limit	Any contractor	No Limit	14	
Germany	0%	0%	12	No Limit	Any contractor	No Limit	14	
Greece	30%	0%	VII	183 Days	Other foreign or U.S. contractor	\$10,000	X	
Hungary	0%	0%	11	183 Days	Any contractor	No Limit	13	
Iceland	30%	0%	14	182 Days	Any contractor	No Limit	18	
India	15%	15%	12	89 Days	Any contractor	No Limit	15	
Indonesia	10%	10%	13	119 Days	Any contractor	No Limit	15	
Ireland	0%	0%	12	No Limit	Any contractor	No Limit	14	
Israel	10%	10%	14	182 Days	Any contractor	No Limit	16	
Italy	8%	5%	12	183 Days	Any contractor	No Limit	14	
Jamaica	10%	10%	12	89 Days	Any U.S contractor	\$5,000 p.a.	14	
Japan- Eff after 7/1/04	0%	0%	12	No Limit	Any contractor paying a public entertainer	10,000 p.a.	16	Retroactive clause if exceeds \$20,000
Japan- Eff after 7/1/04				No Limit	Any contractor-paying other than a public entertainer	No Limit	7	

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Kazakhstan	10%	10%	12	183 Days	Any contractor	No Limit	14	
Korea, Republic of	10%	10%	14	182 Days	Any contractor	\$3,000 p.a.	18	
Latvia	10%	10%	12	183 Days	Any contractor	No Limit	14	
Lithuania	10%	10%	12	183 Days	Any contractor	No Limit	14	
Luxembourg	0%	0%	13	No Limit	Any contractor	No Limit	15	
Mexico	10%	10%	12	183 Days	Any contractor	No Limit	14	
Morocco	10%	10%	12	182 Days	Any contractor	\$5,000	14	
Netherlands	0%	0%	13	No Limit	Any contractor	No Limit	15	
New Zealand	10%	10%	12	183 Days	Any contractor	No Limit	14	
Norway	0%	0%	10	182 Days	Any contractor	No Limit	13	
Philippines	15%	15%	10	89 Days	Any U.S. resident	\$10,000 p.a.	15	
Poland	10%	10%	13	182 Days	Any contractor	No Limit	15	
Portugal	10%	10%	13	182 Days	Any contractor	No Limit	15	
Romania	10%	10%	12	182 Days	Any contractor	No Limit	14	
Russia	0%	0%	12	183 Days	Any contractor	No Limit	13	
Slovak Republic	0%	0%	12	183 Days	Any contractor	No Limit	14	
Slovenia	5%	5%	12	183 Days	Any contractor	No Limit	14	
South Africa	0%	0%	12	183 Days	Any contractor	No Limit	14	
Spain	8%	5%	12	No Limit	Any contractor	No Limit	15	
Sri Lanka	10%	10%	12	183 aggregate days in any 12-month period	Any contractor	No Limit	15	
Sweden	0%	0%	12	No Limit	Any contractor	No Limit	14	
Switzerland	0%	0%	12	No Limit	Any contractor	No Limit	14	
Thailand	5%	15%	12	89 Days	Any U.S. resident	\$10,000	15	
Trinidad & Tobago	30%	0%	14	183 Days	Any U.S. contractor	\$3,000	17	
Tunisia	15%	15%	12	183 Days	U.S. resident contractor	\$7,500 p.a.	14	

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Turkey	10%	10%	12	183 Days	Any contractor	No Limit	14	
Ukraine	10%	10%	12	No Limit	Any contractor	No Limit	14	
United Kingdom	0%	0%	12	No Limit	Any contractor paying a public entertainer	\$20,000	16	Retroactive clause if exceeds \$20,000
United Kingdom				No Limit	Any contractor paying other than a public entertainer	No Limit	7	
Venezuela	10%	10%	12	No Limit	Any contractor	No Limit	14	
Other Countries	30%	30%						

Any Nonresident Alien contractor performing independent personal services for UA without tax treaty benefits must be withheld at 30% on any payment made.