

Iran Tax Treaties

2009

Dayarayan Auditing & Financial Services Firm



No.5 Kamran Ave.Fatemi Square

Tehran 1415895141

Te: +9821 82134000

Fax: +9821 88891178

www.dayarayan.net

Email: info@dayarayan.com

Iran Tax treaty:

Iran has about 39 tax treaty as below table that 29 tax treaties are in force and 10 are in process of in force.

Double Taxation Avoidance Agreements: List of Countries, as of October 2009								
No.	Country	Effective from date	Royalty %	Technical Assistance %	*Shareholder's tax		Interest %	Company Tax %
					Share %	Tax Rate		
1	Germany	20.12.1968	10	10	25 or more	15	15	25
					Less than 25	20		
2	France	07.11.1973	10	10	25 or more	15	15	25
					Less than 25	20		
3	Armenia	11.07.1997	5	5	25 or more	10	10	25
					Less than 25	15		
4	South Africa	23.11.1998	10	10	-	10	5	25
5	Kazakhstan	03.04.1999	10	10	20 or more	5	10	25
					Less than 20	15		
6	Turkmenistan	03.08.1999	5	5	-	10	10	25
7	Lebanon	20.1.2001	5	5	-	5	5	25
8	Georgia	14.12.2001	5	5	25 or more	5	10	25
					Less than 25	15		
9	Ukraine	26.09.2001	10	10	-	10	10	25

Double Taxation Avoidance Agreements: List of Countries, as of October 2009

No.	Country	Effective from date	Royalty %	Technical Assistance %	*Shareholder's tax		Interest %	Company Tax %
					Share %	Tax Rate		
10	Belarus	15.11.2001	5	5	25 or more	10	5	25
					Less than 25	15		
11	Syria	3.12.2001	17	17	-	7	10	25
12	Sri Lanka	26.12.2001	8	8	-	10	10	25
13	Russia	05.04.2002	5	5	25 or more	5	7/5	25
					Less than 25	10		
14	China	14.08.2003	10	10	-	10	10	25
15	Switzerland	31.12.2003	5	5	15 or more	5	10	25
					Less than 15	15		
16	Pakistan	04.03.2003	10	10	-	5	10	25
17	Austria	11.07.2004	5	5	25 or more	5	5	25
					Less than 25	15		
18	Uzbekistan	15.01.2005	5	5	-	8	10	25
19	Turkey	22.02.2005	10	10	25 or more	15	10	25
					Less than 25	20		
20	Tunis	14.06.2005	8	8	-	10	10	25
21	Kyrgyzstan	16.09.2005	10	10	25 or more	5	10	25
					Less than 25	10		
22	Spain	31.01.2006	5	5	20 or more	5	7/5	25
					Less than 20	10		
23	Poland	1.12.2006	10	10	-	7	10	25
24	Bulgaria	29.06.2006	5	5	-	7/5	5	25

Double Taxation Avoidance Agreements: List of Countries, as of October 2009

No.	Country	Effective from date	Royalty %	Technical Assistance %	*Shareholder's tax		Interest %	Company Tax %
					Share %	Tax Rate		
25	Venezuela	13.01.2007	5	5	15 or more	5	5	25
					Less than 15	10		
26	Romania	19.05.2008	10	10	-	10	8	25
27	Bahrain	1.1.2008	5	5	-	5	5	25
28	Croatia	30.10.2008	5	5	25 or more	5	5	25
					Less than 25	10		
29	Jordan	Non-effective	10	10	25 or more	5	5	25
					Less than 25	7/5		
30	Malaysia	//	10	10	-	25	15	25
31	Bosnia & Herzegovina	//	15	15	-	10	10	25
32	Qatar	//	5	5	20 or more	5	10	25
					Less than 20	7/5		
33	Indonesia	//	12	12	-	7	10	25
34	Tajikistan	//	8	8	-	10	10	25
35	Sudan	//	5	5	20 or more	5	7	25
					Less than 20	10		
36	Kuwait	//	5	5	-	5	5	25
37	Zimbabwe	//	5	5	-	5	5	25
38	Oman	//	5	5	-	5	5	25
39	Algeria	//	5	5	-	5	5	25

According to tax act approved on 15/02/2002 subject of shareholders tax has been cancelled and also dividend is free of tax.