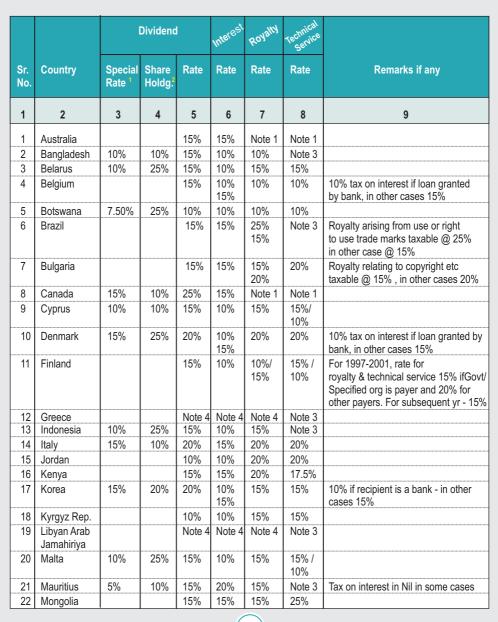
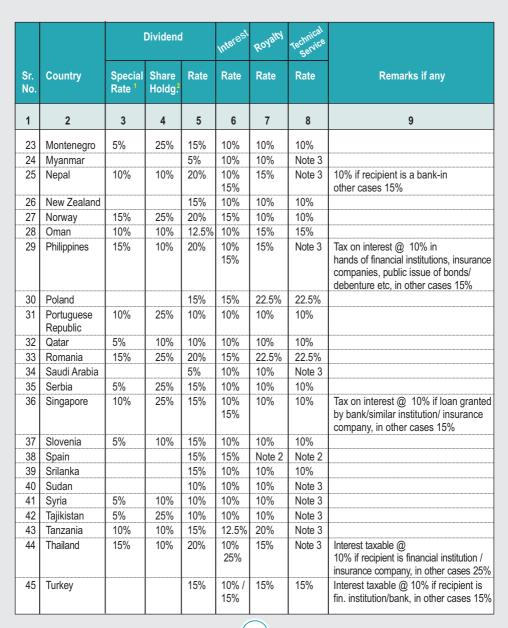
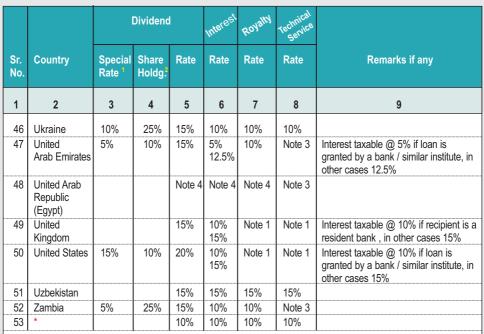
TDS Rates under DTAA Treaties



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^{*} Armenia, Austria, China, Czeck Republic, France, Germany, Hungary, Iceland, Ireland, Israel, Japan, Kazakstan, Kuwait, Luxembourg, Malaysia, Morocco, Namibia, Netherlands, Russian Federation, South Africa, Sweden, Swiss, Trinidad and Tobago, Turkmenistan, Uganda, Vietnam,

Note 1: Tax on royalties and fees for technical services will be levied in the country of source as follows

- A. 10% in case of rental of equipments and services provided alongwith know-how and technical services B. In any other cases
 - During first 5 years of agreement 15% if payer is Govt/ Specified Organisation 20% in other cases

- Subsequent Years - 15% in all cases Income of Govt/ certain institutions exempt from taxation in the country of source

- Note 2: Tax on royalties and fees for technical services will be levied in the country of source as follows
 - A. 10% in case of royalties relating to payments for the use of industrial, commercial or scientific equipments
 - B. 20% in all other case
- Note 3: No separate provision
- Note 4: As per Domestic Law
- ¹ Rate of tax for majority share holders. ² Percentage of share holding for Majority stake holders