SUMMARY TABLE OF THE CONVENTIONS FOR THE AVOIDANCE OF DOUBLE TAXATION SIGNED BY PORTUGAL

CONTRACTING PARTY	LEGAL INSTRUMENT	NOTIFICATION OF PROCEDURES / ENTRY INTO FORCE	REDUCED RATES					
			DIVIDENDS		INTEREST		ROYALTIES	
			Art.	Rate	Art.	Rate	Art.	Rate
ALGERIA	Parliament's Resolution n.º 22/06 of 23/03	Notice n.º 579/2006 published in 05-05-2006 ENTRY INTO FORCE 01-05-2006	10º	**10% *m)* 15% *b)***	11º	**15%**	12º	**10%**
ANDORRA	Parliament's Resolution n.º 22/2017 of 14/02	Notice published in 22-05-2017 ENTRY INTO FORCE 23-05-2017	10º	**5% *r)* 15% *b)***	11º	**10%**	12º	**5%**
AUSTRIA	DL n.º 70/71 of 08/03	Notice published in 08-02-1972 ENTRY INTO FORCE 28-02-1972	10º	**15%**	11º	**10%**	12º	**5% *b)* 10% *c)***
BAHRAIN	*Parliament's Resolution n.º 196/2016 of 22/09*	Notice n.º 71/2017 published in 05-07-2017 ENTRY INTO FORCE 01-11-2016	10º	**10% y) 15% *b)***	11º	**10%**	12º	**5%**
BARBADOS	*Parliament's Resolution n.º 91/2014 of 11/12*	Notice n.º 107/2018 published in 24-08-2018 ENTRY INTO FORCE 07-10-2017	10º	**5% y) 15% *b)***	11º	**10%**	12º	**5%**
BELGIUM	DL n.º 619/70, of 15/12 Additional Convention (Parliament's Resolution n.º 82/00 of 14/12)	Notice published in 17-02-1971 ENTRY INTO FORCE 19-02-1971 Additional Convention ENTRY INTO FORCE 05-04-2001	10º	**15%**	11º	**15%**	12º	**10%**
BRAZIL *d)*	Parliament's Resolution n.º 33/01 of 27/04l	Notice published in 14-12-2001 ENTRY INTO FORCE 05-10-2001 effects since 01-01-2000	10º	**10% *m)* 15% *b)***	11º	**15%**	12º	**15%**
BULGARIA	Parliament's Resolution n.º 14/96 of 11/04	Notice n.º 258/96 published in 26-08-1996 ENTRY INTO FORCE 18-07-1996	10º	**10% *e)* 15% *b)***	11º	**10%**	12º	**10%**
CANADA	Parliament's Resolution n.º 81/00 of 6/12	Notice published in 17-10-2001 ENTRY INTO FORCE 24-10-2001	10º	**10% *m)* 15% *b)***	11º	**10%**	12º	**10%**
CAPE VERDE	Parliament's Resolution n.º 63/00 of 12/07	Notice n.º 4/2001 published in 18-01-2001 ENTRY INTO FORCE 15-12-2000	10.º	**10%**	11.º	**10%**	12.º	**10%**
CHILE	Parliament's Resolution n.º 28/06 of 6/04	Notice n.º 243/2008 published in 29-12-2008 ENTRY INTO FORCE 25-08-2008	10º	**10% *f*) 15% *b)***	11º	**5% *r)* 10% *r)* 15% *b*)**	12º	**5% *r)* 10% *r)***
CHINA	Parliament's Resolution n.º 28/2000 of 30/03	Notice n.º 109/2000 published in 02-06-2000 ENTRY INTO FORCE 08-06-2000	10º	**10%**	11º	**10% *r)***	12º	**10%**
COLOMBIA	Parliament's Resolution n.º 46/2012 of 13/04	Notice n.º 2/2015 published in 23-01-2015 ENTRY INTO FORCE 30-01-2015	10º	**10%**	11º	**10%**	12º	**10%**

SUMMARY TABLE OF THE CONVENTIONS FOR THE AVOIDANCE OF DOUBLE TAXATION SIGNED BY PORTUGAL

CONTRACTING PARTY	LEGAL INSTRUMENT	NOTIFICATION OF PROCEDURES / ENTRY INTO FORCE	REDUCED RATES					
			DIVIDENDS		INTEREST		ROYALTIES	
			Art.	Rate	Art.	Rate	Art.	Rate
CROATIA	Parliament's Resolution n.º 3/2015 of 12/01	Notice n.º 15/2016 published in 19-04-2016 ENTRY INTO FORCE 28-02-2015	10º	**5% *w)*** **10% *b)***	11º	**10%**	12º	**10%**
CUBA	Parliament's Resolution n.º 49/01 of 13/07	Notice n.º 187/06 published in 23-01-2006 (and Notice n.º 279/05 of 29-07-2005) ENTRY INTO FORCE 28-12 05	10º	**5% *f)*** **10% *b)***	11º	**10%**	12º	**5%**
CYPRUS	Parliament's Resolution n.º 89/2013 of 01/07	Notice n.º 87/2013 published in 01-08-2013 ENTRY INTO FORCE 16-08-2013	10º	**10%**	11º	**10%**	12º	**10%**
CZECH REPUBLIC	Parliament's Resolution n.º 26/97 of 09/05	Notice n.º 288/97 published in 08-11-1997 ENTRY INTO FORCE 01-10-1997	10º	**10% *e)*** **15% *b)***	11º	**10%**	12º	**10%**
DENMARK	Parliament's Resolution n.º 6/02 of 23/02	Notice n.º 53/2002 published in 15-06-2002 ENTRY INTO FORCE 24-05-2002 effects after 01-01-03	10º	**10%**	11º	**10%**	12º	**10%**
EAST-TIMOR	Parliament's Resolution n.º 112/2012 of 09/08	*Notice missing s)*	10º	**5% *r)*** **10% *b)***	11º	**10%**	12º	**10%**
ESTONIA	Parliament's Resolution n.º 47/04 of 08/07	Notice n.º 175/04 published in 27-11-2004 ENTRY INTO FORCE 23-07-2004 effects after 01-01-05	10º	**10%**	11º	**10%**	12º	**10%**
ETHIOPIA	*Parliament's Resolution n.º 96/2014, of 13/11*	*Notice published in 09-05-2017 ENTRY INTO FORCE 09-04-2017*	10º	**5% *y)*** **10% *b)***	11º	**10%**	12º	**5%**
FINLAND *z)*	DL n.º 494/70 of 23/10	Notice published in 22-08-1980 ENTRY INTO FORCE 14-07-1971 untill 31.12.2018 (Notice number 146/2018 of 20.12.2018)	10º	**10% *f)*** **15% *b)***	11º	**15%**	12º	**10%**
FRANCE	DL n.º 105/71 of 26/03 Protocol Reviewing DTC (Parliament's Resolution 58/2017, of 03.04)	Notice published in 13-11-1972 ENTRY INTO FORCE 18-11-1972. Protocol reviewing DTC - ENTRY INTO FORCE 01-12-2017 (Notice number 143/2017 of 14.12.2017)	11º	**15%**	12º	**10% *h)*** **12% *b)***	13º	**5%**
GEORGIA	*Parliament's Resolution n.º 23/15 of 05/03*	Notice n.º 16/2016 published in 03-05-2016 ENTRY INTO FORCE 18-04-2015	10º	**5% *y)*** **10% *b)***	11º	**10%**	12º	**5%**
GERMANY	Law n.º 12/82 of 03/06	Notice of 14-10-1982 ENTRY INTO FORCE 08-10-1982	10º	**15%**	11º	**10% *a)*** **15% *b)***	12º	**10%**

CONTRACTING PARTY	LEGAL INSTRUMENT	NOTIFICATION OF PROCEDURES / ENTRY INTO FORCE	REDUCED RATES					
			DIVIDENDS		INTEREST		ROYALTIES	
			Art.	Rate	Art.	Rate	Art.	Rate
GREECE	Parliament's Resolution n.º 25/02 of 4/04	Notice n.º 85/2002 published in 24-09-2002 ENTRY INTO FORCE 13-08-2002 effects after 01-01-03	10º	**15%**	11º	**15%**	12º	**10%**
GUINEA-BISSAU	Parliament's Resolution n.º 55/09, of 30/07	Notice n.º 94/2013 published in 11-10-2013 ENTRY INTO FORCE 05-07-2012	10º	**10%**	11º	**10% *r)***	12º	**10%**
HONG KONG	Parliament's Resolution n.º 49/2012 of 16/04	Notice n.º 53/2012 published in 01-06-2012 ENTRY INTO FORCE 03-06-2012	10º	**5% *w)*** **10% *b)***	11º	**10% *r)***	12º	**5%**
HUNGARY	Parliament's Resolution nº 4/99 of 28/01	Notice n.º 126/2000 published in 30-06-2000 ENTRY INTO FORCE 08-05-2000	10º	**10% *e)*** **15% *b)***	11º	**10%**	12º	**10%**
ICELAND	Parliament's Resolution n.º 16/02 of 8/03	Notice n.º 48/2002 published in 08-06-2002 ENTRY INTO FORCE 11-04-2002 effects after 01-01-03	10º	**10% *m)*** **15% *b)***	11º	**10%**	12º	**10%**
INDIA	Parliament's Resolution n.º 20/2000 of 6/03 Protocol Reviewing DTC (Parliament's Resolution 133/2018, of 25.05)	Notice n.º 123/2000 published in 15-06-2000 ENTRY INTO FORCE 05-04-2000 Protocol Reviewing DTC - entry into force pending	10º	**10% *m)*** **15% *b)***	11º	**10%**	12º	**10%**
INDONESIA	Parliament's Resolution n.º 64/2006 of 6/12	Notice n.º 42/2008 published in 04/04/2008 ENTRY INTO FORCE 11-05-2007	10º	**10%**	11º	**10%**	12º	**10%**
IRELAND	Parliament's Resolution n.º 29/94 of 24/06. Protocol Reviewing DTC - Parliament's Resolution N.º 62/2006, of 06-12-2006	Notice n.º 218/94 published in 24-08-1994 ENTRY INTO FORCE 11-07-1994 Notice n.º 45/2008 published in 17.04.2008 - Protocol Reviewing DTC ENTRY INTO FORCE 18-12-2006	10º	**15%**	11º	**15%**	12º	**10%**
ISRAEL	Parliament's Resolution n.º 02/08 of 15/01	Notice n.º 94/2008 published in 13-06-2008 and Rectified - Notice n.º 129/2008 published in 22.07.2008 ENTRY INTO FORCE 18-02-2008	10º	**5% *r*)** **10% *r)*** **15% *r*)**	11º	**10%**	12º	**10%**
ITALY	Law n.º 10/82 of 01/06	Notice published in 07-01-1983 ENTRY INTO FORCE 15-01-1983	10º	**15%**	11º	**15%**	12º	**12%**
IVORY COAST	Parliament's Resolution n.º 192/2016 of 22/08	Notice n.º 108/2017 published in 08-09-2017 ENTRY INTO FORCE 18-08-2017	10º	**10%**	11º	**10%**	12º	**5%**
JAPAN	Parliament's Resolution n.º 50/2012 of 17 of April	Notice n.º 88/2013 published in 16-08-2013 ENTRY INTO FORCE 28-07-2013	10º	**5% *r)*** **10% *b)***	11º	**5% *r)*** **10% *b)***	12º	**5%**
KOREA	Parliament's Resolution n.º 25/97 of 08/05	Notice n.º 315/97 published in 27-12-1997 ENTRY INTO FORCE 21-12-1997	10º	**10% *e)*** **15% *b)***	11º	**15%**	12º	**10%**

CONTRACTING PARTY	LEGAL INSTRUMENT	NOTIFICATION OF PROCEDURES / ENTRY INTO FORCE	REDUCED RATES					
			DIVIDENDS		INTEREST		ROYALTIES	
			Art.	Rate	Art.	Rate	Art.	Rate
KUWAIT	Parliament's Resolution n.º 44/2011 of 18/03	Notice n.º 11/2014 published in 15-01-2014 ENTRY INTO FORCE 05-12-2013	10º	**5% *r)*** **10% *b)***	11º	**10%**	12º	**10%**
LATVIA	Parliament's Resolution n.º 12/03 of 28/02	Notice n.º 138/2003 published in 26-04-2003 ENTRY INTO FORCE 07-03-2003	10º	**10%**	11º	**10%**	12º	**10%**
LITHUANIA	Parliament's Resolution n.º 10/03 of 25/02	Notice n.º 123/2003 published in 22-03-2003 ENTRY INTO FORCE 26-02-2003	10º	**10%**	11º	**10%**	12º	**10%**
LUXEMBOURG	Parliament's Resolution n.º 56/00 of 30/06 - *Protocol and Aditional Protocol(Parliament's Resolution 45/2012, of 12.04)*	Notice n.º 256/2000 published in 30-12-2000 ENTRY INTO FORCE 30-12-2000. Protocol and Aditional Protocol ENTRY INTO FORCE on 18.05.2012 (Notice n.º 65/2012, published on 20.06.2012).	10.º	**15%**	11.º	**10% *n)*** **15% *b)***	12.º	**10%**
MACAO	Parliament's Resolution n.º 80-A/99 of 16/12	Notice n.º 72/2001 published in 16-07-2001 ENTRY INTO FORCE 01-01-1999	10º	**10%**	11º	**10%**	12º	**10%**
MALTA	Parliament's Resolution n.º 11/02 of 25/02	Notice n.º 33/2002 published in 06-04-2002 and rectified in 30-04-2002 ENTRY INTO FORCE 05-04-2002 effects after 01-01-03	10º	**10% *m)*** **15% *b)***	11º	**10%**	12º	**10%**
MEXICO	Parliament's Resolution n.º 84/00 of 15/12	Notice n.º 49/01 published in 21-05-2001 ENTRY INTO FORCE 09-01-2001	10º	**10%**	11º	**10%**	12º	**10%**
MOLDOVA	Parliament's Resolution n.º 106/2010, of 02/09	Notice n.º300/2010 published in 08/11/2010 ENTRY INTO FORCE 18-10-2010	10º	**5% *r)*** **10% *r)***	11º	**10%**	12º	**8%**
MONTENEGRO	Parliament's Resolution n.º 50/2017 of 21/03	Notice n.º 144/2018 published in 10/12/2018 ENTRY INTO FORCE 07-12-2017	10º	**5% *r)*** **10% *r)***	11º	**10%**	12º	**5% *r)*** **10% *r)***
MOROCCO	Parliament's Resolution n.º 69 -A/98 of 23/12	Notice n.º 201/2000 published in 16-10-2000 ENTRY INTO FORCE 27-06-2000	10º	**10% *e)*** **15% *b)***	11º	**12%**	12º	**10%**
MOZAMBIQUE	Parliament's Resolution n.º 36/92 of 30/12 - Protocol Reviewing DTC (Parliament's Resolution 36/2009, of 08.05)	Notice n.º 55/95 published in 03-03-1995 ENTRY INTO FORCE 01-01-1994. Protocol ENTRY INTO FORCE 07.06.2009 (Notice n.º 45/2009, of 21.08.2009).	10º	**10%**	11º	**10%**	12º	**10%**
NETHERLANDS	Parliament's Resolution nº 62/00 of 12/07	Notice n.º 177/2000 published in 24-08-2000 ENTRY INTO FORCE 11-08-2000	10.º	**10%**	11.º	**10%**	12.º	**10%**

CONTRACTING PARTY	LEGAL INSTRUMENT	NOTIFICATION OF PROCEDURES / ENTRY INTO FORCE	REDUCED RATES					
			DIVIDENDS		INTEREST		ROYALTIES	
			Art.	Rate	Art.	Rate	Art.	Rate
NORWAY ***v)***	Parliament's Resolution n.º 44/2012 of 12 de Abril	Notice n.º 33/2013 published in 15-03-2013 ENTRY INTO FORCE 15-06-2012 ***v)***	10º	**5% *r)*** **15% *b)***	11º	**10%**	12º	**10%**
PAKISTAN	Parliament's Resolution n.º 66/03 of 2/08	Notice n.º 6/08 published in 21/01/2008 ENTRY INTO FORCE 04-06-2007	10º	**10% *m)*** **15% *b)***	11º	**10% *o)***	12º	**10% *p)***
PANAMA	Parliament's Resolution n.º 48/2012 of 16/04	Notice n.º 69/2012 published in 09-08-2012 ENTRY INTO FORCE 10-06-2012	10º	**10% *w)*** **15% *b)***	11º	**10%**	12º	**10%**
PERU	Parliament's Resolution n.º 88/2013 of 27 of June	Notice n.º 48/2014 published in 03-04-2014 ENTRY INTO FORCE 12-04-2014	10º	**10% *r)*** **15% *b)***	11º	**10% *r)*** **15% *b)***	12º	**10% *r)*** **15% *b)***
POLAND	Parliament's Resolution n.º 57/97 of 09 of September	Notice n.º 52/98 published in 25-03-1998 ENTRY INTO FORCE 04-02-1998	10º	**10% *e)*** **15% *b)***	11º	**10%**	12º	**10%**
QATAR	Parliament's Resolution n.º 51/2012 of 17 of April	Notice n.º 51/2014 published in 02-05-2014 ENTRY INTO FORCE 04-04-2014	10º	**5% w)*r)*** **10% *b)***	11º	**10%**	12º	**10%**
ROMANIA	Parliament's Resolution n.º 56/99 of 10/07	Notice nº 96/99 published in 18-08-1999 ENTRY INTO FORCE 14-07-1999	10º	**10% *m)*** **15% *b)***	11º	**10%**	12º	**10%**
RUSSIA	Parliament's Resolution n.º 10/02 of 25/02	Notice n.º 32/2003 published in 30-01-2003 ENTRY INTO FORCE 11-12-2002 effects after 01-01-03	10º	**10% *m)*** **15% *b)***	11º	**10%**	12º	**10%**
SAN MARINO	Parliament's Resolution n.º 95/2014 of 13 of November	Notice nº 61/2017 published in 27-06-2017 ENTRY INTO FORCE 03-12-2015	10º	**10% y)** **15% *b)***	11º	**10%**	12º	**10%**
SAO TOME AND PRINCIPE	Parliament's Resolution n.º 182/2016 of 05 August	Notice n.º 109/2017 published in 08-09-2017 ENTRY INTO FORCE 12-07-2017	10º	**10% y)** **15% *b)***	11º	**10% *r)***	12º	**10%**
SAUDI ARABIA	Parliament's Resolution n.º 127/2016 of 18 of July	Notice n.º 103/2016 published in 04-10-2016 ENTRY INTO FORCE 01-09-2016	10º	**5% *w)*** **10% *b)***	11º	**10%**	12º	**8%**

CONTRACTING PARTY	LEGAL INSTRUMENT	NOTIFICATION OF PROCEDURES / ENTRY INTO FORCE	REDUCED RATES					
			DIVIDENDS		INTEREST		ROYALTIES	
			Art.	Rate	Art.	Rate	Art.	Rate
SENEGAL	Parliament's Resolution n.º 92/2014 of 12 of November	Notice n.º 5/2016 published in 14-03-2016 ENTRY INTO FORCE 20-03-2016	10º	**5% *y)* 10% *b)***	11º	**10%**	12º	**10%**
SINGAPORE	Parliament's Resolution n.º 85/00 of 15/12 - Protocol Amending DTC (Parliament's Resolution n.º 96/2013 of 11 July)	Notice nº 45/01 published in 11-05-2001 ENTRY INTO FORCE 16-03-01 Protocol ENTRY INTO FORCE 26-12-2013 (Notice n.º 9/2014, of 15.01.2014)	10º	**10%**	11º	**10%**	12º	**10%**
SLOVAKIA	Parliament's Resolution n.º 49/04 of 13/07	Notice n.º 191/04 published in 04-12-2004 ENTRY INTO FORCE 02-11-2004 effects after 01-01-05	10º	**15% *b)* 10% *m)***	11º	**10%**	12º	**10%**
SLOVENIA	Parliament's Resolution n.º 48/04 of 10/07	Notice n.º 155/04 published in 31-08-2004 ENTRY INTO FORCE 13-08-2004 effects after 01-01-05	10º	**5% *f)* 15% *b)***	11º	**10%**	12º	**5%**
SOUTH AFRICA	Parliament's Resolution n.º 53/08 of 22/09	Notice n.º 222/2008 of 20-11-2008 ENTRY INTO FORCE 22-10-2008	10º	**10% *m)* 15% *b)***	11º	**10%**	12º	**10%**
SPAIN ***u)***	Parliament's Resolution n.º 6/95, of 28/01	Notice n.º 164/95 published in 18-07-1995 ENTRY INTO FORCE 28-06-1995	10º	**10% *f)* 15% *b)***	11º	**15%**	12º	**5%**
SULTANATE OF OMAN	Parliament's Resolution n.º 128/2017 of 18/07	Notice n.º 80/2017 published in 06-07-2017 ENTRY INTO FORCE 26-07-2016	10º	**5% r) 10% r) 15% r)**	11º	**10%**	12º	**8%**
SWEDEN	Parliament's Resolution n.º 20/03 of 11/03	Notice n.º 3/2004 published in 02-01-2004 and Notice n.º 32/04, of 10-04-2004 ENTRY INTO FORCE 19-12-2003 effects after 01-01-2000	10º	**10%**	11º	**10% *q)***	12º	**10%**
SWITZERLAND	DL n.º 716/74 of 12/12 / Amending Protocol (Parliament's Resolution nº 87/2013, of 27.06)	Notice published in 26-02-1976 ENTRY INTO FORCE 18-12-1975 / Notice n.º 102/2013, of 01.11.2013 - Amending Protocol ENTRY INTO FORCE 21.10.2013	10º	**5% *x)* 10% *b)***	11º	**10% *r)***	12º	**5%*r)***
TUNISIA	Parliament's Resolution n.º 33/2000 of 31/03	Notice n.º 203/2000 published in 16-10-2000 ENTRY INTO FORCE 21-08-2000	10º	**15%**	11º	**15%**	12º	**10%**
TURKEY	Parliament's Resolution n.º 13/06 of 21/02	Notice n.º 2/2007 published in 10-01-2007 ENTRY INTO FORCE 18-12-2006	10º	**5% *m)* 15% *b)***	11º	**10% t) 15% *b)***	12º	**10%**
UKRAINE	Parliament's Resolution n.º 15/02 of 8/03	Notice n.º 34/2002 published in 11-04-2002 and rectified in 30-04-2002 ENTRY INTO FORCE 11-03-2002 effects after 01-01-03	10º	**10% *m)* 15% *b)***	11º	**10%**	12º	**10%**
UNITED ARAB EMIRATES	Parliament's Resolution n.º 47/2012 of 13/04	*Notice n.º 59/2012 published in 11-06-2012 ENTRY INTO FORCE 22-05-2012*	10º	**5% *w)* 15% *b)***	11º	**10%**	12º	**5%**

CONTRACTING PARTY	LEGAL INSTRUMENT	NOTIFICATION OF PROCEDURES / ENTRY INTO FORCE	REDUCED RATES					
			DIVIDENDS		INTEREST		ROYALTIES	
			Art.	Rate	Art.	Rate	Art.	Rate
UNITED KINGDOM	DL n.º 48497 of 24/07/1968	Notice published in 03-03-1969 ENTRY INTO FORCE 20-01-1969	10º	**10% *f)*** **15% *b)***	11º	**10%**	12º	**5%**
UNITED STATES OF AMERICA	Parliament's Resolution n.º 39/95 of 12/10	Notice n.º 35/96 published in 09-01-1996 ENTRY INTO FORCE 01-01-1996	10º	**5% *g)*** **10% *g)*** **15% *b)***	11º	**10%**	13º	**10%**
URUGUAY	Parliament's Resolution n.º 77/2011 of 05/04	*Notice n.º 30/2013 published in 18-02-2013 ENTRY INTO FORCE 13-09-2012*	10º	**5% r)** **10% *b)***	11º	**10%**	12º	**10%**
VENEZUELA	Parliament's Resolution n.º 68/97 of 05/12	Notice n.º 15/98 published in 16-01-1998 ENTRY INTO FORCE 08-01-1998	10º	**10% *i)*** **15% *j)***	11º	**10%**	12º	**10% *k)*** **12% *l)***
VIET NAM	Parliament's Resolution n.º 143/2016, of 27/07	Notice n.º 68/2017 published in 04-07-2017 ENTRY INTO FORCE 09-11-2016	10º	**5% *r)*** **10% *r)*** **15% *r)***	11º	**10%**	12º	**10% *r)*** **7,5% *r)***

Double Taxation Conventions in forc	**78**
Double Taxation Conventions signed	**1**

NOTES:

a) When paid by bank institutions.

b) In all other cases.

c) When the company holds more than 50% of the share capital.

d) A DTC concluded between Portugal and Brazil, approved by the Decree-Law Nr. 244/71 of 2 June, was in force from 01-01-1972 to 31-12-1999 and was unilaterally terminated by Brazil. The reduced rate for dividends, interest and royalties was of 15%, with the possibility of applying a 10% rate in the case of royalties from literary, scientific or artistic rights, which was regulated by the Circular Nr. 17/73 of 19 October.

e) When the beneficial owner is a company holding 25% of the share capital of the paying company for a consecutive 2 year period prior to the payment of the dividends, the rate shall not exceed 10% of the gross amount of the dividends paid after 31-12-1996. However, under Articles 28 or 29 of the respective conventions, the reduced rate of 10% shall only apply in respect of taxes withheld at source whenever the taxable event occurs on or after 1 January of the calendar year following the year in which the Convention enters into force.

f) When the beneficial owner is a company holding at least 25% of the share capital.

g) When the shareholder is a company with direct ownership of at least 25% of the share capital for two consecutive years prior to the payment of the dividends, the applicable rate is of 10% between 01-01-1997 and 31-12-1999 and of 5% from 31-12-1999 onwards.

h) For bonds issued in France after 01-01-1965.

i) From 01-01-1997 onwards. However, under Article 29 (2) (a) of the Convention concluded with Venezuela, the reduced rate of 10% shall only apply in respect of taxes withheld at source whenever the taxable event occurs on or after 01-01-1999.

j) Until 31-12-1996, as foreseen in Article 10 (2) of the Convention with Venezuela. However, since this Convention only entered into force on 08-01-1998, the reduced rate of 15% never was nor will it be applied.

k) Rate for technical assistance.

l) Rate for royalties in general.

m) When the beneficial owner of the dividends is a company with direct ownership of, at least, 25% of the share capital of the company paying the dividends for a consecutive 2 year period prior to the payment of the dividends.

n) In case the interests are paid by a company of a Contracting State, and are considered to be deductible expenses when owned by that company, to a financial establishment resident in the other Contracting State.

o) However, interest originating from a Contracting State shall be exempt in that State, under sub-paragraphs (a), (b) or (c) of Article 11 (3) of the DTC with Pakistan and provided that the conditions foreseen in these sub-paragraphs are met.

p) The reduced rate of 10% is also applicable to “fees for technical services” under and as covered by Article 12 (4) (5) of the DTC with Pakistan.

q) However, interest shall be taxed in the Contracting State of which the respective beneficial owner is resident only if one of the conditions foreseen in sub-paragraphs (a) to (d) of Article 11 (3) of the DTC with Sweden is met.

r) Please refer to the respective article.

s) This Convention did not yet enter into force due to the fact that the Notice from the Ministry of Foreign Affairs publicizing the exchange of the instruments of ratification between both Contracting States has not yet been published.

t) As long as it is interest paid in connection to a loan made for a period longer than two years.

u) A DTC concluded between Portugal and Spain, approved by the Decree-Law Nr. 49223 of 4 September 1969 (Government Journal, 1st Series, Nr. 207, of 04/09/1969) was in force from 26-03-1970 to 27-06-1995. The reduced rates were of 10 and 15% for dividends,15% for interest and 5% for royalties.

v) A DTC concluded between Portugal and Norway, approved by the Decree-Law Nr. 504/1970, of 27/10 was in force from 01-10-1971 to 14-06-2012. The reduced rates were of 10 and 15% for dividends,15% for interest and 10% for royalties**.**

w) If the beneficial owner is a company (other than a partnership) which holds directly at least 10 per cent of the capital of the company paying the dividends.

x) If the beneficial owner is a company (other than a partnership) which holds directly at least 25 per cent of the capital of the company paying the dividends. Before the entering into force of the Amending Protocol (in 21.10.2013) the tax rates for dividends were 10% (see ***f***) and 15 %.

y) If the beneficial owner is a company (other than a partnership) which holds directly at least 25 per cent of the capital of the company paying the dividends.

z) The DTC concluded between Portugal and Finland was in force from 14-07-1971 to 31-12-2018 (Notice number 146/2018, from 20.12.2018).