C Comperative DTTs of Pakistan

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S. No.	COUNTRY	CONTINENT	Republic/Dem ocratic/Kingdo m/Sultanate	P.E.	BUSINESS PROFIT	SHIPPING	AIR TRANSPORT	DIVIDEND	INTEREST	ROYALITIES	FEE FOR TECHNICAL SERVICES	CAPITAL Gain	IND. PERSONAL SERVICES	OTHER INCOME	TAX CREDIT	TAX SPARING
1	Austria	Europe		6 months period existence of building sites etc.	Attribution to P.E	50% reduced rate at source country	Taxed at placed of effective management	Coy 10% Other 15%	15%	10%	10%	Taxes where capital assets is situated	Fixed base 183 days	Immovable property income taxed in place of location	For Pakistan tax Austria will give tax credit it.	Tax Sparing given.
2	Azerbaijan	Asia		Building project continuous 6 months service consultancy 183 days aggregate.	Attribution to P.E	Exempt in source country shipping, boats including container rentals etc. in international traffic	Exempt in source country.	10%	10%	10%	Exempt in source country.	Taxable in source country.	Fixed base or stay 183 days	Immovable property taxed where situated	Tax Credit given	No Tax Sparing given by both countries.
3	Bangladesh	Asia		Building site 183 days	Attribution to P.E	50% reduction in Tax at source country	Exempt in source country.	15%	15%	15%	Exempt in source country.	Taxable in source country.	120 days stay or fixed base	Immovable property taxed where situated	Credit given by both countries	Tax Sparing given by both countries.
4	Balgium	Europe		i) Building site 6 months. li) Services consultancy 3 months in fiscal year.	Attribution to P.E	Exempt in source country.	Exempt in source country.	Payment made by Pakistani coy. To Belg. Coy. 10% & other 15%.	15%	20% & 15%	Attribution to P.E	Taxed in source country.	i) Fixed base ii) 183 days iii) Payments exceeding Rs.50,000 in fiscal year.	i) Immovable property taxed where situated	Pakistan gives tax credit to Belgium tax.	Tax Sparing given to Pakistan.
5	Belarus	Europe		Building sites 6 months.	Attribution to P.E	Taxed at place of effective management	Taxed at place of effective management	Coys. 10% Other 15%	10%	15%		At location	183 days	At source country	-	=
6	Bosnia	Asia		Building sites 6 months.	Attribution to P.E	Taxed at place of effective management	Taxed at place of effective management	10%	20%	10%		At location	Attribution to fixed base 183 days.	At source country		=
7	Bahrain	Asia		Building sites 6 months.	Attribution to P.E	Taxed at place of effective management	Taxed at place of effective management	10%	10%	10%	10%	At location	Attribution to fixed base 183 days.	At source country		=
8	Brunei	Asia		Building sites 6 months Services 3 months.	Attribution to P.E	Taxed at place of effective management	Taxed at place of effective management	10%	15%	15%	15%	At location	Attribution to fixed base 183 days.	At source country	Tax credit available.	Tax sparing is available.
9	Canada	America		х	x	х	х	х	х	х	х	х	х	х	x	х

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	*':														
10	China	Asia	х	х	х	х	х	х	х	х	х	х	х	х	х
			Building sites 6		Taxed at 50% reduced	Exempt in source	15%	15%	15%	12%		183 days or Rs.75,000 or faxed	Immovable property where	Tax credit	Tax sparing was
11	Denmark	Europe	months.	Attribution to P.E	rates	country.					Source country		situated.	available.	given to Pakistan.
	EST		Building site more		Taxable in source	Taxable in source		15%	10%	15%	-do-	183 days or fixed	Immovable property where	Both Status	Tax sparing given
12	Egypt	Africa	than 3 months.	Attribution to P.E	country.	country.	Coy. 15% Other 30%					base.	situated.	credit.	by both countries.
								Bank 10% Other							
			Building site 6 months Services & consultancy 6		50% reduction in tax in source country	Exempt in source	12% coy. and capital 15% others 20%	15%	10%	10%	-do-	183 days or fixed	Immovable property where	Tax credit given by both	
13	Finland	Europe	months aggregate.	Attribution to P.E	including containers.	country.	others.					base.	situated.	countries.	No Tax Sparing.
			Building site installation project		Place of effective management for	Place of effective		10%	10%	10%	-do-	183 days or fixed		Tax credit given by both	Tax sparing credit for dividend, interest royalty
14	France	Europe	183 days	Attribution to P.E	international traffic.	management.	Coy. 10% Other 15%					base.	-do-	countries.	given for 10 years.
								Other 20% Bank							
			Building sites 6	Attribution to P.E				10%	10%	10%	-do-	120 days or fixed		Tax credit	
15	Germany	Europe	months.	(also protocol).	Effective management .	Effective management .	Coy. 10% Other 15%					base.	-do-	condition.	No Tax Sparing.
			Limited purposes												
16	Greece	Europe	agreement.		On registration basis.	Effective management .		1	1	LIMITED PURP	OSES AGREEMEN	NT	1	l	1
	Holland/Nether		Building site 6 months consultancy	Attribution to P.F.	Place of effective	Place of effective		Bank 10% Coy. 15%	15% Oth 5% (cov	Attribution to Article		i)183 days or ii)	Immovable property at	Tax credit given to	Tax Sparing for
17	land	Europe	service 4 months.	(also protocol).	management.	management.	Coy. 10% Other	Other 20%	right etc)	7 or 14	Source country	iii)fixed base	location.	Pakistan tax	certain taxes.
			Building sites 6		50% reduction in tax at	Place of effective					Where property	183 days or fixed base or payment	Immovable property at	Tax credit	Tax Sparing given
18	Hungary	Europe	months.	Attribution to P.E	source country.	management.	Coy. 15% Other 20%	15%	15%	15%	situated.	made by resident.	location.	given	by both countries.
	•		Limited purposes			Exempt in source country including									Only Air income
19	India	Asia	agreement.			interest.		1	1	1	l		1		treaty.
			Building sites 3		Taxed in source country	Exempt in source					Where property	/ i) 90 days	Immovable at	Tax credit on proportionat	Tax Sparing given
20	Indonesia	Asia	months.	Attribution to P.E	as per domestic law.	country.	Coy. 10% Other 15%	15%	15%	15%	situated.	fixed base	location.	e basis.	by both countries.

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21	Iran	Asia	Building sites 12 months.	Attribution to P.E	Exempt	Exempt	5%	10%	10%		Where property situated.	/ Attribution to fixed base.	Taxed in source country.	Tax credit is given	No Tax Sparing is given.
22	Ireland	Europe	Building sites 12 months.	Attribution to P.E	Exempt in source country, other than internal operations.	Exempt in source country, other than internal operations.	Coy. 10% Resident	Exempt if taxed in the country of resident.	Exempt in source country.		Where property	/ 183 days.	_	Tax credit given by both countries.	
23	Italy	Europe	Building site 6 months. Consultancy service 3 months.			Source country tax to be reduced by 50%	Coy. 15% Other 25%	30% reduceable according to other OECD	30% reduceable	Taxable both States (Art.22)		Fixed base or stay 183 days or Rs.75000 income.	Immovable property at location.	Tax credit	Tax Sparing given by both countries upto 25% of payable tax.
24	Japan	Asia	Fixed place of business.	Attribution to P.E	Taxed in source country.	Exempt in source country except internal	15% I.	Exemption for industrial loans. Other 30%	Attribution to P.E			Exempt if stay is less then 183 days & payments made by resident of his State or less than 90 days and payment less than 750000 yen.	Immovable property at location.	Tax credit given by both countries.	Limited tax sparing given.
25	Jordan	Asia	Building sites 6 months. Service 3 months.	Attribution to P.E	Exempt	50% reduction at source country	10%	10%	10%	10%	Tax at source country.	183 days Attribution to fixed base remuneration 1500 US\$	Immovable in source country.	Credit given	
26	Kazakhstan	Asia	6 months period	Attribution to P.E	Exempt in source country.	Exempt in source country.	Coy. 12.5% Other 15%	12.5%	15%	15%	Taxable in source country.	Fixed base or 183 days stay.	Immovable property where located.	Tax credit given by both countries.	Tax Sparing given by both countries.
27	Kenya	Africa	Air Transport treaty only.			Exempt in source country.									
28	% Korea	Asia	Building site project 6 months.	Attribution to P.E	50% reduction in tax by source country.	Exempt in source country.	Coy. 10% Other 12.5%	12.5%	10%	10%	Where property situated.	/ Fixed base 183 days US\$ 10,000.	Immovable property where located.	Tax credit proportionat e	Tax Sparing given for dividend, interest &
29	Kyrgyz Republic	Asia	Building sites 6 months. Services 3 months.	Attribution to P.E	Exempt	Exempt	10%	10%	10%		Tax at source country.	183 days	Immovable in source country.	Credit given	
30	Kuwait	Asia	Building site 6 months.	Attribution to P.E	Exempt	Exempt	10%	10%	10%		Reduced by 50%	Attribution to fixed base 183 days	At source country		
31	Lebanon	Asia	Building sites 6 months. Services 3 months.	Attribution to P.E	Exempt	Exempt	10%	10%	7.5%		Tax at source country.	183 days	Immovable in source country.	Credit given	

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	C*	Africa		Attribution to P.E	Effective management hasis	Effective management	Taxable on where the		Taxable in source country.	Fixed base attribution.			Immovable where located.	Tax credit	No Tax Sparing
32	Libya	Africa	Fixed place.	Attribution to P.E.	basis.	basis.	coy. Is registered.	arises.	country.	attribution.	**	-	where located.	given	given.
		_													
33	Lithuania	Europe	X	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х
34	Malaysia	Asia	Building site which exist for more than 6	Attribution to P.E	Exempt except operations source country.	Exempt except operations within source country.	Coy. 15% Other 20%	15%	15%	Taxable as per domestic law.	Where property situated.	^o Stay 183 days or US\$3000	Immovable to be taxed where located.	Proportionat e tax credit.	Tax Sparing given by both countries.
34	wataysia						,								-,
35	Malta	Africa	Building site supervisory activity which exist for more than 12	Attribution to P.E	Exempt including container rentals etc.	Exempt in source country.	15%	10%	10%	Attribution to fixed base or P.E	Place of location.	Fixed base	Immovable property where located.	Given by both countries.	No Tax Sparing credit given.
36	Mexico	America	x	x	x	x	x	х	х	x	x	×	x	x	ıx
30	IVICATOO	Parior loss		^						^		^		^	
37	Morocco	Africa	Building sites 6 months. Services 1 month.	Attribution to P.E	Taxed at place of effective management	Taxed at place of effective management	10%	10%	10%	10%	At location	Attribution to fixed based 183 days.	Source country	Credit given	Credit given
38	Mauritius	Africa	Building site 6 months.	Attribution to P.E	Exempt in source country.	Exempt in source country.	10%	10%	12.50%	Attribution to fixed base or P.E	Taxable where located.	Fixed base 183 days	Immovable where situated.	Proportionat e tax credit.	Tax Sparing credit given by both countries.
39	Nigeria	Africa	Building site 3 months supervisory 3 months or 10% of sale price of sale of machinery.	Attribution to P.E	In case of operation by one enterprise of any state 1%.	In case of operation by one enterprise of any state 1%.	Coy. 12.5% Other 15%	15%	15%	As per domestic law	At location	Fixed base	-do-	-do-	-do-
40	Norway	Europe	Building site 6 months.	Attribution to P.E	Taxable in source country.	Related to effective management.	15%	10%	12%	12%	At location	Fixed base 183 days	-do-	-do-	Tax Sparing credit expired.
41	Nepal	Asia	Building sites 183 days. Services 183 days.	Attribution to P.E											
42	Oman	Asia		Attribution to fixed base	Exempt	Exempt	Coy. 10% Other 12.5%	10%	12.50%	12.50%	At location	Attribution to fixed base	At source country	Tax credit is given	No Tax Sparing is given.

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43	Philippines	Asia		Building site 6 months consultancy 90 days assembly etc. 3 months.	Attribution to P.E	40% reduction in tax in source country.	40% reduction in tax in source country.	Coy. 15% Other 25%	15%	15% in preferred areas others 25%	In source country.	At location	Fixed base or 90 days	Taxable in source country	Tax credit given	Tax Sparing credit given by both countries.
44	Poland	Europe		Building site 12 months.	Attribution to P.E	Exempt in source country unless internal operations.	Exempt in source country unless internal operation.	15%	Taxable except approval loan.	20%	Exempt	At location	183 days	-do-	Tax credit given by both countries.	No Tax Sparing credit given.
	(b)			Building site 6					10%	10%	10%		Attribution to fixed	At source		
45	Portugal	Europe		months. Building site 6	Attribution to P.E	Exempt in source country unless internal	Exempt in source country unless internal	Coy. 10% Other 15%	10%	10%	10%	At location	base 183 days.	country	Credit given	Tax Sparing credit
46	Qatar	Asia		months. Building site 6	Attribution to P.E	operations. Taxed at place of	operations. Taxed at place of	Coy. 5% Other 10%	10%	12.50%		At location	days	Immovable in source country.	countries. Credit given by both	countries. Tax Sparing credit
47	Romania	Europe		months.	Attribution to P.E	effective management	effective management	Other 10%	10%	10%		At location	183 days Attribution to fixed	10% Immovable in source country.	countries.	given
48	Saudi Arabia	Asia		Building site 6 months.	Attribution to P.E	Taxed at place of effective management	Taxed at place of effective management	Coy. 5% Other 10%				At location	base 183 days 30000US\$	-Commission 10%	by both countries.	Tax Sparing credit given
49	Senegal	Africa		х	х	х	х	х	х	х	х	х	х	х	Х	х
50	Serbia	Asia		х	х	х	х	х	х	х	х	х	х	х	х	х
51	Singapore	Asia		Building sites installation 183 days.	Attribution to P.E	50% reduction in tax in source country.	Exempt in source country.	Industrial Coy.10% Coys12.5% All other 15%	12.50%	10%	10%	At location	183 days	Immovable property in source country.	Proportionat e tax credit.	Limited tax sparing credit given by both countries.
52	Sri Lanka	Asia		Agricultural or forming estate building site services 183 days.	Attribution to P.E	50% reduction in tax in source country.	Exempt in source country.	15%	10%	20%		At location	Fixed base stay 183 days.	-do-	Credit given	Tax sparing credit given by both countries.
53	Sweden	Europe		Building sites or supervisory activity 6 months.	Attribution to P.E	Taxable in source country at 50% reduced rates.	Attribution to effective management.	15%	15%	10%	10%	At location	Fixed base or 183 days or 60,000 Swedish Crone.	-do-	Proportionat e tax credit.	No Tax Sparing credit given.

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54	t Switzerland	Europe		Building sites or supervisory activities 6 months.	Attribution to P.E	Taxable in source country at 50% reduced rate.	Taxable in source country at 50% reduced rate.	Coy. 10% Other 20%	10%	10%	10%	At location	Stay more than 183 days. Attribution to PE		Credit given	Conditional Tax sparing given.
55	South Africa	Africa		Building site 6	Attribution to P.E	Exempt	Exempt	10%	10%	10%	-	Tax at source country.	183 days Attribution to fixed base.		Tax Credit	
	(C)															
56 57	Spain Sudan	Europe Africa		Building site 6 months. Service 3 months.	Attribution to P.E	Taxed at place of effective management.	Taxed at place of effective management.	10%	20%	15%	X 15%	At location	Attribution to fixed base 183 days.	At source country	_	×
58	* * Syria	Asia		Building site 6	Attribution to P.E	Exempt in source	Exempt in source country.	10%	10%	18% patent trade mark & industrial concern is 15% copy right & literary is 10%		May be taxed in		Immovable in source country - road transport	Credit given	
59	Thailand	Asia		Building sites and	Attribution to P.E		Exempt	Coy. 15% Other 25%	Bank 10% Other 25%	10% 20%	Taxable at source country	At location	Stay 183 days or fixed base	Immovable source country.		Tax sparing credit given by both countries.
60	© Tunisia	Africa		Building site 3 months.	Attribution to P.E	Attribution to effective management.	Attribution to effective management.	10%	13%	10%	10%	At location	Fixed base stay 183 days stay.	-do-	Credit given	Tax sparing credit given by both countries.
61	C* Turkey	Asia		Building site 6 months.	Attribution to P.E	Exempt in source country.	Exempt in source country.	Coy. 10% Other 15%	10%	10%		At location	Fixed base stay 183 days.	-do-	Credit given	Tax sparing credit given by both countries.
62	Turkmenistan	Asia		Building site 12 months - services 183 days.	Attribution to P.E	Exempt including container rentals etc. unless operated in source country.	Exempt in source country.	10%	10%	10%	Domestic law	At location	Fixed base stay 183 days stay.	Immovable source country Road & Railways exempt.	Credit given	Tax sparing credit given by both countries.
63	Tajiskistan	Asia		Building site 6 months.	Attribution to P.E	Taxed at place of effective management.	Taxed at place of effective management.	Coy. 5% Other 10%	10%	10%		At location	6000 Pak Rs.	At source country	-	
64	UK	Europe		Building site 6 months.	Attribution to P.E	Attribution to effective management.	Attribution to effective management.	Coy. 15% Other 20%	15%	12.50%	12.50%	Source country	Fixed base 183 days.	Immovable in source country.	Credit given with condition.	Tax sparing for source of income given for first 10 years from the date of exemption granted to such source in Pakistan.

65	U.A.E.	Asia	Building site 6 months.	Attribution to P.E	Taxed in source country	Exempt in source country unless operated in internally.	Coy. 10% Other 15%	10%	12%	12%	At location	Fixed base stay 183 days.	-do-	Credit given	No Tax Sparing credit given.
66	U.S.A.	America	Fixed place of business.	Attribution to P.E		Exempt in source country.	"D"		Exempt		**	Stay 183 days		Tax credit given	
67	Uzbekistan	Asia	Building site 6 months.	Attribution to P.E	Exempt including container rentals etc.	Exempt in source country.	10%	10%	15%		May be taxed ir source country.	n Fixed base or stay 90 days	Immovable in source country road transport exempt.	- Credit given	Tax sparing credit given by both countries.
68	Ukraine	Europe	Building site 6 months Service 3 months.	Attribution to P.E	Place of effective management	Place of effective management	Coy. 10% Other 15%	10%	10%	••	At location	Attribution to fixed base U\$\$19000	At source country	=	
69	Venezula	America	х	х	х	x	x	x	х	х	x	х	x	х	х
70	Vietnam	Asia	Building sites & supervisory activities 6 months.	Attribution to P.E	Place of registration	Place of registration	15%	15%	15%	15%	At location	Attribution to fixed base 183 days US\$1500	At source country	=	
71	Yemen	Asia	183 days	Attribution to P.E	Taxed at place of effective management	Taxed at place of effective management	10%	10%	10%	10%	At location	Attribution to fixed base 183 days.	At source country	=	-