


























































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

	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 nil Other normal	Exempt if taxed in the country of resident.	Exempt in source country.		Where property situated.	183 days.		Tax credit given by both countries.	
	23	 Italy	Europe		Building site 6 months. Consultancy service 3 months.	Attribution to P.E	Source country tax to be reduced by 50%	Source country tax to be reduced by 50%	Coy. 15% Other 25%	30% reduceable according to other OECD	30% reduceable according to other OECD	Taxable both States (Art.22)	Location of Property.	Fixed base or stay 183 days or Rs.75000 income.	Immovable property at location.	Tax credit given by both countries.	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%	Exemption for industrial loans. Other 30%	Attribution to P.E		Exempt if stay is less than 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 proportionate	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	

	32	 Libya	Africa		Fixed place.	Attribution to P.E	Effective management basis.	Effective management basis.	Taxable on where the coy. Is registered.	Taxable where arises.	Taxable in source country.	Fixed base attribution.	--	--	Immovable where located.	Tax credit given	No Tax Sparing given.
	33	 Lithuania	Europe		X	X	X	X	X	X	X	X	X	X	X	X	X
	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.	Stay 183 days or US\$3000	Immovable to be taxed where located.	Proportionate tax credit.	Tax Sparing given by both countries.
	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		X	X	X	X	X	X	X
	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.	Proportionate 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		Building site 6 months.	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.

	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.
	45	 Portugal	Europe		Building site 6 months.	Attribution to P.E	Exempt	Exempt	Coy. 10% Other 15%		10%	10%	10%	At location	Attribution to fixed base 183 days.	At source country	--	--
	46	 Qatar	Asia		Building site 6 months.	Attribution to P.E	Exempt in source country unless internal operations.	Exempt in source country unless internal operations.	Coy. 5% Other 10%		10%	10%	10%	At location	Fixed base or 183 days	-do-	Credit given by both countries.	Tax Sparing credit given by both countries.
	47	 Romania	Europe		Building site 6 months.	Attribution to P.E	Taxed at place of effective management	Taxed at place of effective management	Other 10%		10%	12.50%		At location	183 days	Immovable in source country -Commission 10%	Credit given by both countries.	Tax Sparing credit 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%		10%	10%		At location	Attribution to fixed base 183 days 30000US\$	Immovable in source country -Commission 10%	Credit given by both countries.	Tax Sparing credit given
	49	 Senegal	Africa			X	X	X	X	X	X	X	X	X	X	X	X	X
	50	 Serbia	Asia			X	X	X	X	X	X	X	X	X	X	X	X	X
	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	Proportionate 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-	Proportionate tax credit.	No Tax Sparing credit given.

	54	 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 months.	Attribution to P.E	Exempt	Exempt	10%	10%	10%	--		Tax at source country.	183 days Attribution to fixed base.	Immovable in source country	Tax Credit given	
	56	 Spain	Europe		X	X	X	X	X	X	X	X	X	X	X	X	X	X
	57	 Sudan	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%	15%		At location	Attribution to fixed base 183 days.	At source country	=	=
	58	 Syria	Asia		Building site 6 months.	Attribution to P.E	Exempt in source country.	Exempt in source country.	10%	10%	18% patent trade mark & industrial concern is 15% copy right & literary is 10%	--		May be taxed in source country.	Attribution 183 days	Immovable in source country road transport exempt.	Credit given	--
	59	 Thailand	Asia		Building sites and services 183 days.	Attribution to P.E	Exempt	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.	Credit given	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	 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.	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 in source country.	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 US\$19000	At source country	=	=
	69	Venezuela	America			X	X	X	X	X	X	X	X	X	X	X	X	X
	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	=	=