

UAE TAX TREATIES COMPARED

1997 OECD Article	Subject Matter	OECD Treatment	Applicable Treaties	Algeria	Amenia	Austria	Azerbaijan	Belarus	Belgium	Bulgaria	Canada	China
1	Persons Covered	Residents of one or both states		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
2	Taxes Covered	All levels of government All components of income or capital Existing listed taxes Identical or similar new taxes		OECD	OECD	OECD	OECD	OECD	OECD	OECD	national	OECD
3	General Definitions											
4	Resident (individual)	Any person liable to tax Tiebreaker - individual		"resident"	domicile or nationality incorp.	domicile or nationality incorp. +	domicile or nationality incorp.	liable to tax (UAE) "registration"	liable to tax (UAE) as above	domicile or nationality inc. + PEM	res. nat. (U) res. (C.) inc. + LOB	liable to tax (UAE) as above
	Resident (corporate)	Tiebreaker - Company (place of effective management)		"resident"								
5	Permanent Establishment			OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
6	Income from Immovable Property	source		OECD source	OECD source 50% exempt	OECD source	OECD source	OECD source	OECD source	OECD source	OECD source	OECD source
7	Business Profits	residence unless PE, then PE profits		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
8	International Transport	place of effective management only		OECD	residence	residence	residence	residence	OECD	residence	residence	OECD
9	Associated Enterprises	arm's length calculation of profits		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
10	Dividends	25% participation - 5% withholding otherwise 15% withholding		residence/ source 7/14	3% WHT	residence	5% part. 10% others	5% part. 10% others	5% part. 10% others	5% WHT	5% part. 10/15 ors	0% part. 7% WHT
11	Interest	10% withholding, unless connected with PE		residence	residence	residence	7% WHT	5% WHT	5% WHT	2% WHT	10% WHT	7% WHT
12	Royalties	residence unless from PE, then Article 7		10% WHT	5% WHT	residence	5%/10%	5%/10%	5% WHT	5% WHT	10% WHT	10% WH
13	Capital Gains	Source for immovable property and PE, otherwise resident		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
14	Independent Personal Services	residence unless fixed base when source		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
15	Dependent Personal Services	residence unless employment in other state		183 days	183 days	183 days	183 days	183 days	183 days	183 days	183 days	183 days
16	Directors Fees	country of residence of company		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
17	Artistes and Sportsmen	source		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
18	Pensions	residence		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
19	Government Service	country making payment unless local source for national		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
20	Students	residence		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
21	Other Income	residence		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
22	Capital	source		Land and PE source, else residence	Land, PE and landrich else residence		OECD	Land and PE source, else residence	Land and PE source, else residence		local source Land and PE source, else residence	
23	Elimination of Double taxation	exemption or credit		credit	credit	A ex U cr	credit	credit	mainly cr	mainly cr	credit	credit/impr
24	Non-discrimination			OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
25	Mutual Agreement procedure			OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
26	Exchange of Information	not of information not locally required		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
27	Diplomats and Consuls	exempt under international law		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
28	Territorial Extension											
29	Entry into force			OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
30	Termination	six months notice after specified year		indefinite	indefinite	indefinite	indefinite	indefinite	indefinite	indefinite	indefinite	indefinite
	Teachers			36 months	24 months	24 months			36 months	24 months		36 month
	Limitation of Benefits										yes	
	Governments and GOCs			A.24	A.29, 4(2)	P 10,11, 13				A.23	P.3	
	Hydrocarbons exclusion						A.4				P.5	
	Tax sparing											
	Technical Fees											A.23
	Commission											GOCinter
	Special Regime exclusion											exempt deemed P

UAE TAX TREATIES COMPARED

1997 OECD Subject Article	OECD Subject Matter	OECD Treatment	Czech Rep.	Egypt	Finland	France	Germany	Greece	India	Indonesia	Ireland	Italy
1	Persons Covered	Residents of one or both states	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
2	Taxes Covered	All levels of government All components of income or capital Existing listed taxes Identical or similar new taxes	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
3	General Definitions											
4	Resident (individual)	Any person liable to tax Tiebreaker - individual	liable to tax (UAE) as above	liable to tax (UAE) as above	domicile incorp.	domicile incorp.	domicile inc. + PEM & UAE b/o	domicile incorp.	183 days inc. + PEM	liable to tax (UAE) as above	liable to tax (UAE) as above	liable to tax (UAE) as above
	Resident (corporate)	Tiebreaker - Company (place of effective management)										
5	Permanent Establishment		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
6	Income from Immovable Property	source	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
7	Business Profits	residence unless PE, then PE profits	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD*	OECD	OECD
8	International Transport	place of effective management only	residence	OECD	residence	residence	OECD	residence	shipping	residence	residence	OECD
9	Associated Enterprises	arm's length calculation of profits	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
10	Dividends	25% participation - 5% withholding otherwise 15% withholding	5% (govt. GOC exempt)	residence	residence	residence	5% part. 10%	5% WHT	10% WHT	10% WHT	residence	5% part. 15%
11	Interest	10% withholding, unless connected with PE	residence	10% WHT	residence	residence	residence	5% WHT	5 (bank)12.5	5% WHT	residence	residence
12	Royalties	residence unless from PE, then Article 7	10% WHT	10% WHT	residence	residence	10% WHT	5% WHT	10% WHT	5% WHT	residence	10% WHT
13	Capital Gains	Source for immovable property and PE, otherwise resident	OECD	land rich	OECD	LR + part.	land rich	OECD	land rich		land rich	land rich
14	Independent Personal Services	residence unless fixed base when source	OECD	183 days	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
15	Dependent Personal Services	residence unless employment in other state	183 days	183 days	183 days	183 days	183 days	183 days	183 days	183 days	183 days	183 days
16	Directors Fees	country of residence of company	OECD	senior emps.	OECD		OECD	OECD	OECD	OECD	OECD	OECD
17	Artistes and Sportsmen	source	OECD	OECD	OECD		OECD	OECD	OECD	OECD	OECD	OECD
18	Pensions	residence	OECD	OECD	OECD	OECD	OECD	payer	OECD	OECD	OECD	OECD
19	Government Service	country making payment unless local source for national	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
20	Students	residence	OECD	OECD	OECD	OECD	OECD	OECD	OECD	183 days	unlimited	OECD
21	Other Income	residence	OECD	OECD	OECD			OECD	OECD	OECD	OECD	OECD
22	Capital	source	Land and PE source, else residence				Land, LR if >50% total else res.	OECD	Land, PE	OECD		
23	Elimination of Double taxation	exemption or credit	credit	credit	see below	see below	see below	credit	credit	credit	credit	credit
24	Non-discrimination		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD/mfin	OECD	OECD
25	Mutual Agreement procedure		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
26	Exchange of Information	not of information not locally required	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
27	Diplomats and Consuls	exempt under international law	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
28	Territorial Extension											
29	Entry into force		OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD	OECD
30	Termination	six months notice after specified year	indefinite	indefinite	indefinite	indefinite	not in force	not in force	indefinite	indefinite	indefinite	indefinite
	Teachers			12 months			24 months	36 months	24 months			24 months
	Limitation of Benefits						As 4, 21		yes - A.29			
	Governments and GOCs			As.11, 23		exempt			exempt			
	Hydrocarbons exclusion											
	Tax sparing											
	Technical Fees				part. Divs	See Art. 19					wider set	
	Commission				exempt						of dealings	
	Special Regime exclusion				Finnish			both credit and exemptions - see			taxed than	

UAE TAX TREATIES COMPARED

1997 OECD Article	Subject Matter	OECD Treatment	Ukraine	Uzbekistan	Vietnam	USA (Transport)	Yemen
1	Persons Covered	Residents of one or both states	OECD	No official English text	OECD		No official English text
2	Taxes Covered	All levels of government All components of income or capital Existing listed taxes Identical or similar new taxes	OECD		OECD		
3	General Definitions						
4	Resident (individual)	Any person liable to tax Tiebreaker - individual	national, resident		resident		
	Resident (corporate)	Tiebreaker - Company (place of effective management)	incorp.		incorp.		
5	Permanent Establishment		OECD		OECD		
6	Income from Immovable Property	source	OECD		OECD		
7	Business Profits	residence unless PE, then PE profits	OECD		OECD		
8	International Transport	place of effective management only	residence		residence	residence	
9	Associated Enterprises	arm's length calculation of profits	OECD		OECD		
10	Dividends	25% participation - 5% withholding otherwise 15% withholding	5% part. else no limit		5% part. 15%		
11	Interest	10% withholding, unless connected with PE	3% WHT		10% WHT		
12	Royalties	residence unless from PE, then Article 7	10% WHT		10% WHT		
13	Capital Gains	Source for immovable property and PE, otherwise resident	OECD*		OECD land rich		
14	Independent Personal Services	residence unless fixed base when source	OECD		183 days		
15	Dependent Personal Services	residence unless employment in other state	183 days		183 days		
16	Directors Fees	country of residence of company	OECD		OECD		
17	Artistes and Sportsmen	source	OECD		OECD		
18	Pensions	residence	OECD		OECD		
19	Government Service	country making payment unless local source for national	OECD		OECD		
20	Students	residence	OECD		unlimited		
21	Other Income	residence	OECD		OECD		
22	Capital	source	OECD		OECD		
23	Elimination of Double taxation	exemption or credit	credit		credit		
24	Non-discrimination		OECD		OECD		
25	Mutual Agreement procedure		OECD		OECD		
26	Exchange of Information	not of information not locally required	OECD		OECD		
27	Diplomats and Consuls	exempt under international law	OECD		OECD		
28	Territorial Extension						
29	Entry into force		OECD		not in force		
30	Termination	six months notice after specified year	indefinite		indefinite		
	Teachers		36 months				
	Limitation of Benefits						
	Governments and GOCs		A.11, 24		A.11		
	Hydrocarbons exclusion						
	Tax sparing						
	Technical Fees						
	Commission						
	Special Regime exclusion						