



Georgia Double Taxation Treaties

26 tax treaties are in force:

European Union:

Austria
 Belgium
 Bulgaria
 Czech
 Denmark
 Estonia
 Finland
 France
 Germany
 Greece
 Italy
 Latvia
 Lithuania
 Netherlands
 Poland
 Romania
 United Kingdom

Other:

Armenia
 Azerbaijan
 China
 Iran
 Japan
 Kazakhstan
 Turkmenistan
 Ukraine
 Uzbekistan

8 treaties await ratification with: Russia, France, Turkey, Luxemburg, Ireland, Malta, Kuwait, , Singapore.

3 treaties await signature with: Switzerland, Spain, Israel.

11 treaties are being negotiated with: Cyprus, Slovenia, Hungary, Egypt, Slovakia, Sweden, Canada, United Arab Emirates, Bahrain, India, South Korea.

Highlights of Tax Treaties

Country	Project duration for Permanent Establishment purposes	Maximum Tax Rates applicable in the country of source		
		Dividends	Interests	Royalties
Armenia	> 6 months	5% & 10%	10%	5%
Austria	> 6 months	0%, 5% & 10%	exempt	exempt
Azerbaijan	> 6 months	10%	10%*	10%
Belgium	> 9 months	5% & 15%	10%**	5% & 10%
Bulgaria	> 9 months	10%	10%*	10%
China	> 6 months	0%, 5% & 10%	10%*	5%
Czech	> 6 months	5% & 10%	8%**	0%, 5% & 10%
Denmark	> 6 months	0%, 5% & 10%	exempt	exempt
Estonia	> 6 months	5% & 15%	10%*	10%
Finland	> 6 months	0%, 5% & 10%	exempt	exempt
France	> 24 months	15%	10%**	exempt
Germany	> 6 months	0%, 5% & 10%	exempt	exempt
Greece	> 9 months	8%	8%	5%
Iran	> 12 months	5% & 10%	10%*	5%
Ireland	> 6 months	0%, 5% & 10%	exempt	exempt
Italy	> 6 months	5% & 10%	exempt	exempt
Japan	> 12 months	15%	10%*	0% & 10%
Kazakhstan	> 6 months	15%	10%*	10%
Latvia	> 6 months	5% & 10%	10%*	10%
Lithuania	> 9 months	5% & 15%	10%*	10%
Luxembourg	> 6 months	0%, 5% & 10%	exempt	exempt
Netherlands	> 6 months	0%, 5% & 15%	exempt	exempt
Poland	> 6 months	10%	10%*	10%
Romania	> 9 months	8%	10%*	5%
Russia	> 9 months	10%	10%*	5%
Turkey	> 12 months	10%	10%	10%
Turkmenistan	> 6 months	10%	10%*	10%
Ukraine	> 12 months	5% & 10%	10%	10%
United kingdom	> 6 months	0%, 5% & 10%	exempt	exempt
Uzbekistan	> 6 months	5% & 15%	10%*	10%
Kuwait	> 6 months	0% & 5%**	exempt	10%

*Provision is made in the treaty to exempt payments receivable by a Contracting State and in most cases also by its Central Banks.

** Provision is made in the treaty for farther exemptions.

This information is intended as a guide only, and not as a substitute for legal advice.

For further information please contact the Ministry of Finance of Georgia.