

Tax rates applicable in France to royalties from French sources paid to residents of countries and territories which have tax agreements with France

(Table updated on July 1st, 2001)

Note >

This table is for information only. For all specifics and particular cases, please apply to the tax center for non-residents (see « Useful links » in French).

Countries or territories concerned	Royalties for literary, artistic or scientific works
Algeria	33,33
Argentina	18
Armenia ¹	5
Australia	10
Austria	0
Bahrain	0
Bangladesh	10
Belgium	0
Benin	0
Bolivia	15
Brazil	10
Bulgaria	5
Burkina Faso	0
Cameroon	0
Canada	0
Central African Republic	0
China	10
Congo	15
Cyprus	0 ²
Czech Republic	0
Denmark	0
Ecuador	15
Egypt	15
Estonia ¹	10

Finland	0
Former USSR (member countries of the CIS)	0
Former Yugoslavia	0
Gabon	0
Germany	0
Ghana	10
Greece	5
Hungary	0
Iceland	0
India	10
Indonesia	10
Iran	0
Ireland	0
Israel	0
Italy	0
Ivory Coast	10
Jamaica	10
Japan	10
Jordan	5
Kazakhstan ⁴	10
Kuwait	0
Latvia ¹	10
Lebanon	33,33
Lithuania ¹	10
Luxembourg	0
Madagascar	10
Malawi	0
Malaysia	10
Mali	0
Malta	0
Mauritania	0
Mauritius	0
Mayotte (Comoros agreement)	0
Mexico	0
Monaco	33,33

Mongolia	0
Morocco	5
Namibia	0
New Caledonia	0
New Zealand	10
Niger	0
Nigeria	12,5
Norway	0
Oman	0
Pakistan	10
Philippines	15
Poland	0
Portugal	5
Qatar	0
Quebec	0
Romania	10
Russia ⁵	0
Saint-Pierre and Miquelon	0
Saudi Arabia	0
Senegal	0
Singapore	33,33
Slovakia	0
South Africa	0
South Korea	10
Spain	0 or 5
Sri Lanka	0
Sweden	0
Switzerland	52
Thailand	5
The Netherlands	0
Togo	0
Trinidad and Tobago	0
Tunisia	5
Turkey	10
Ukraine ⁵	10

United Arab Emirates	0
United Kingdom	0
United States	0 ³
Venezuela	5
Vietnam	10
Zambia	0
Zimbabwe	10

¹ This agreement took effect on May 1, 2001.

² Reduced tax rates are not always applicable. See article 13 of the agreement concluded with Cyprus and article 14 of the agreement concluded with Switzerland.

³ The Franco-American tax agreement stipulates exemption in the country which is the source of royalties paid for the use or a concession for use of author's rights for a literary, artistic or scientific work ; or for similar rights (including rights of reproduction and representation), for films, sound and image recordings or software.

⁴ Provisions of the agreement with Kazakhstan apply to revenues received on or after January 1, 1996 (BOI 14 A-1-01).

⁵ Provisions of the agreement apply to revenues received on or after January 1, 2000 (BOI 14 A-1-01).