

## Tax Treaty Countries and Provision Number

<i>Country</i>	<i>Students</i>	<i>Teachers &amp; Researchers</i>	<i>Country</i>	<i>Students</i>	<i>Teachers &amp; Researchers</i>
ARMENIA	NO	VI(1)	KOREA	21(1)	20
AZERBAIJAN	NO	VI(1)	KYRGYZSTAN	NO	VI(1)
BANGLADESH	21(2)	21(1)	LATVIA	20(1)	NO
BELGIUM	19(1)(b)	19(2)	LITHUANIA	20(1)	NO
BULGARIA	NO	19(2)	LUXEMBOURG	NO	21(2)
BELARUS	NO	VI(1)	MALTA	20(2)	NO
CHINA	20(c)	19	MOLDOVA	NO	VI(1)
CYPRUS	21(1)	NO	MOROCCO	18	NO
CZECH REP	21(1)	21(5)	NETHERLANDS	22(1)	21(1)
DENMARK	NO	NO	NORWAY	16(1)	15
EGYPT	23(1)	22	PAKISTAN	XIII(1)	XII
ESTONIA	20(1)	NO	PHILIPPINES	22(1)	21
FRANCE	21(1)	20	POLAND	18(1)	17
GEORGIA	NO	VI(1)	PORTUGAL	23(1)	22
GERMANY	20(4)	20(1)	ROMANIA	20(1)	19
GREECE	NO	XII	SLOVAK REP	21(1)	21(5)
HUNGARY	NO	17	SLOVENIA	20(1)	20(3)
ICELAND	19(1)	NO	SPAIN	22(1)	NO
INDIA	NO	22	TAJIKISTAN	NO	VI(1)
INDONESIA	19(1)	20	THAILAND	22(1)	23
ISRAEL	24(1)	23	TRINIDAD and TOBAGO	19(1)	18
ITALY	NO	20	TUNISIA	20	NO
JAMAICA	NO	22	TURKMENISTAN	NO	VI(1)
JAPAN	NO	20	UNITED KINGDOM	NO	20A
KAZAKHSTAN	NO	NO	UZBEKISTAN	NO	VI(1)
			VENEZUELA	21(1)	21(3)

*Updated: 11/2012*