TAX TREATY FACTS

Country	Country Code	Tax Treaty Code	Tax Treaty Type	Time Limit	Dollar Limit	Article	Restrictions
Bangladesh	149	16	S/F	None	None	21(2)	h
		19	T/R	2 yrs	None	21(1)	
		20	S	None	$8,000.00	21(2)	h
Belgium	010	19	T/R	2 yrs	None	19(2)	a,e,f
		20	S	None	$9,000	19(1)(b)	a,e
Bulgaria	15	19	T/R	2 yrs	None	19(2)	
		20	S	None	$9,000	19(1)(b)	
Canada	020	17	DPS	None	$10,000	XV	b,c,g
China (PRC)	025	16	S/F	None	None	20(b)	
35		19	T/R	3 yrs	None	19	f
		20	S	None	$5,000	20(c)	
CIS **	135	16	S/F	5 yrs	Limited	19(1)	
		18	DPS	183 days	None	VI(2)	g
		19	T/R	2 yrs	None	VI(1)	e
Cyprus	031	16	S/F	5 yrs	None	21(1)	
		20	S	5 yrs	$2,000	21(1)	
Czech Republic	263	16	S/F	5 yrs	None	21(1)	a,d,e,f
		19	T/R	2 yrs	None	21(5)	a,d,e,f
		20	S	5 yrs	$5,000	21(1)	a,d,e,f
Egypt	136	16	S/F	5 yrs	None	23(1)	a,e
		19	T/R	2 yrs	None	22	
		20	S	5 yrs	$3,000	23(1)	a,e
Estonia	039	16	S/F	5 yrs	None	20(1)	e
		20	S	5 yrs	$5,000	20(1)	e
France	043	16	S/F	5 yrs	None	21(1)	
		19	T/R	2 yrs	None	20	d,e,f
		20	S	5 yrs	$5,000	21(1)	
Germany	047	16	S/F	None	None	20(3)	a,b,e,f
		19	T/R	2 yrs	None	20(1)	a,e,f
		20	S	4 yrs	$9,000	20(4)	a,b,e,f
Greece	049	19	T/R	3 yrs	None	XII	g
Hungary	055	19	T/R	2 yrs	None	17	e
Iceland	056	16	S/F	5 yrs	None	19(1)	a
		20	S	5 yrs	$9,000	19(1)	a
India	057	19	T/R	2 yrs	None	22	b,e
Indonesia	058	16	S/F	5 yrs	None	19(1)	d
		19	T/R	2 yrs	None	20	d,e
		20	S	5 yrs	$2,000	19(1)	
Isreal	062	16	S/F	5 yrs	None	24(1)	
		19	T/R	2 yrs	None	23	a,e
		20	S	5 yrs	$3,000	24(1)	
Italy	063	19	T/R	2 yrs	None	20	e,f
Jamaica	065	19	T/R	2 yrs	None	22	d,e
Japan	066	19	T/R	2 yrs	None	20	a,e
Kazakstan	253	16	S/F	5 yrs	None	19	
Korea (ROC)	070	16	S/F	5 yrs	None	21(1)	
		19	T/R	2 yrs	None	20	e
		20	S	5 yrs	$2,000	21(1)	
Latvia	073	16	S/F	5 yrs	None	20(1)	e
		20	S	5 yrs	$5,000	20(1)	e
Lithuania	079	16	S/F	5 yrs	None	20(1)	e
		20	S	5 yrs	$5,000	20(1)	e
Luxembourg	080	19	T/R	2 yrs	None	21(2)	b
Malta	086	20	S	None	$9,000	20(2)	
Morocco	092	16	S/F	5 yrs	None	18	
		20	S	5 yrs	$2,000	18	

TAX TREATY FACTS

Netherlands	095	16	S/F	3 yrs	None	22(2)	
		19	T/R	2 yrs	None	21(1)	a,b,e
		20	S	None	$2,000	22(1)	
Norway	100	16	S/F	5 yrs	None	16(1)	a
		19	T/R	2 yrs	None	15	a,e
		20	S	5 yrs	$2,000	16(1)	a
Pakistan	102	19	T/R	2 yrs	None	XII	g
		20	S	None	$5,000	XIII(1)	g
Philippines	106	16	S/F	5 yrs	None	22(1)	a
		19	T/R	2 yrs	None	21	a,b,e
		20	S	5 yrs	$3,000	22(1)	a
Poland	107	16	S/F	5 yrs	None	18(1)	a
		19	T/R	2 yrs	None	17	a,e
		20	S	5 yrs	$2,000	18(1)	a
Portugal	108	16	S/F	5 yrs	None	23(1)	a,e
		19	T/R	2 yrs	None	22	a,d,e,f
		20	S	5 yrs	$5,000	23(1)	a,e
Romania	111	16	S/F	5 yrs	None	20(1)	a
		19	T/R	2 yrs	None	19	a,e
		20	S	5 yrs	$2,000	20(1)	a
Russia		16	S/F	5 yrs	None	18	
Slovak Republic	264	16	S/F	5 yrs	None	21(1)	a,d,e,f
		19	T/R	2 yrs	None	21(5)	a,d,e,f
		20	S	5 yrs	$5,000	21(1)	a,d,e,f
Slovenia	262	16	S/F	5 yrs	None	20 (1)	e
		19	T/R	2yrs	None	20(3)	a
		20	S	5yrs	$5,000	20(1)	
Spain	120	16	S/F	5 yrs	None	22(1)	
		20	S	5 yrs	$5,000	22(1)	
Thailand	128	16	S/F	5 yrs	None	22(1)	a
		19	T/R	2 yrs	None	23	a,e,f
		20	S	5 yrs	$3,000	22(1)	a
Trinidad & Tobago	131	16	S/F	5 yrs	None	19(1)	
		19	T/R	2 yrs	None	18	e
		20	S	5 yrs	$2,000	19(1)	
Tunisia	132	16	S/F	5 yrs	None	20	
		20	S	5 yrs	$4,000	20	
Ukraine		16	S/F	5 yrs	None	20	
United Kingdom	137	19	T/R	2 yrs	None	20A	b,e
Venezuela	142	16	S/F	5 yrs	None	21(1)	e,f
		19	T/R	2 yrs	None	21(3)	e,f
		20	S	5 yrs	$5,000	21(1)	e,f

Restrictions:	
Back to Back	a
Retroactive	b
Dollar Limits	c
Once in a Lifetime	d
Not for Profit	e
Research Institute	f
No Savings Clause	g
Training Time Limit	h

**CIS Countries:	
	Armenia
	Azerbaijan
	Belarus
	Georgia
	Kyrgyzstan
	Moldova
	Tajikistan
	Turkmenistan
	Uzbekistan

Tax Treaty Type:	
S/F	Schlorship-Fellowship
DPS	Dependent Personal Service
T/R	Teacher - Researcher
S	Student/Trainee

Louisiana State University
Office of Accounting Services
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