



Country	Argentina	Barbados	Belize	Bolivia ^	Brazil	Chile***	Colombia ^	Costa Rica	Cuba	Dominican Republic	Ecuador**^	El Salvador	Jamaica	Mexico*** [16]	Panama	Paraguay	Peru^	Trinidad & Tobago	Uruguay	Venezuela
Luxembourg		Negotiation			1/1/1981									1/1/2002				1/1/2004 (11)		
Malaysia						1/1/2009								Negotiation						1/1/2009
Malta		1/1/2003																		
Mauritius		1/1/2006																		
Mexico		1/1/2010			1/1/2007	1/1/2000	Negotiation				1/1/2001				1/1/2011					Signed
Netherlands	1/1/1999	1/1/2008			1/1/1992	Negotiation	Negotiation							1/1/2010	Signed					1/1/1998
New Zealand						1/1/2007								1/8/2007**						
Norway	1/1/2002	1/1/1992			1/1/1997	1/1/2004							1/1/1993	1/1/1997				1/1/1966		1/1/1999
Paraguay					Signed	1/1/2009													1/1/2005	
Peru				1/1/2005	1/1/2010	1/1/2004	1/1/2005^				1/1/2005^									Terminated
Philippines					1/1/1992															
Poland						1/1/2004								1/1/2003						
Portugal					1/1/2000	1/1/2009			1/1/2001					1/1/2002						1/1/1999
Qatar															Signed					
Romania											1/1/1997			1/1/2002						
Russia	Signed				1/1/2010	Signed			Signed					1/1/2009						1/1/2010
Seychelles		Signed																		
Singapore														1/1/1996						
Slovakia					1/1/1991									1/1/2008						
Spain	1/1/1995			1/1/1999	1/1/1976	1/1/2004	12/30/2008	1/1/2011	1/1/2001		1/1/1991	1/1/2010	1/1/2010	1/1/1995	Signed		Signed	1/1/2010	Signed	1/1/2005
Sweden	1/1/1998	1/1/1992		1/1/1996	1/1/1976	1/1/2006							1/1/1987	1/1/1993			Terminated on 1/1/2007 New treaty in negotiation	1/1/1985		1/1/1999
Switzerland	1/1/2001	1/1/1961				1/1/2011	Signed				1/1/1995		1/1/1995	1/1/2011			Negotiation	1/1/1973		1/1/1998
South Africa														1/1/2011						
Trinidad & Tobago		1/1/1995 (3)	1/1/1995 (5)										1/1/1995 (10)							1/1/1998
Ukraine					1/1/2007									Negotiation						
UK	1/1/1998	1/1/1961	4/6/1973	1/1/1996		1/1/2005							1/1/1973	4/1/1994			Negotiation	1/1/1984		1/1/1997
US		1/1/1984				Signed							1/1/1982	1/1/1994				1/1/1970		1/1/2000
Uruguay																1/1/2005				
Venezuela		1/1/2002			Signed	Negotiation	Negotiation^		1/1/2006		1/1/1976^			Negotiation			Terminated	1/1/1998		
Vietnam																				1/1/2010
Total treaties in force	17	18	4	9	28	20	4	0	2	2	13	1	13	38	0	4	5	16	3	27

[1] Effective since January 1, 2004 for dividends, interest and royalty payments. Fully in force July 1, 2004.  
[2] There are other countries not reflected in the charts included in the CARICOM treaty (St. Lucia, St Kitts, Dominica, Grenada, St. Vincent & Grenadines and Antigua and Barbuda).  
[3] 1/1/95 represents the in force date of the CARICOM Treaty. The treaty between Trinidad Tobago & Barbados was ratified by Trinidad Tobago on September 7, 1995.  
[5] January 1, 1995, represents the in force date of the CARICOM Treaty. The Treaty between Trinidad & Tobago and Belize was ratified by Trinidad & Tobago on November 30, 1994.  
[7] Effective date for the provisions relating to income subject to withholding tax.  
[8] Effective date for all other provisions.  
[10] 1/1/95 represents the in force date of the CARICOM Treaty. The treaty between Trinidad & Tobago and Jamaica was ratified by Trinidad & Tobago on February 16, 1995.  
[11] Effective date. November 20, 2003, is the in force date.  
[14] The new treaty was signed on July 9, 2008.  
[16] Treaty negotiation with: Aruba, Bermuda, Kuwait, Letonia, Lebanon, Morocco, Nicaragua, Panama and South Africa.  
[19] The treaty in effect since December 22, 1973, was terminated and replaced by a new treaty signed in April 2, 1996 and in force since January 1, 1998.

NOTES:  
All treaties follow the OECD Model Tax Convention unless otherwise noted.  
Dates listed in MM/DD/YYYY format  
Signed: Signed, not ratified.

\* Regardless of original model, has adopted OECD model for practical purposes of interpretation  
\*\*\* OECD member country  
^ Andean Pact Treaty, created on May 26, 1969. This Treaty was updated on 1/1/2005.  
^^ Venezuela left the Andean Pact treaty on April 19, 2006.  
^^ Renegotiated on 9/12/2006. In force since 4/12/2007.  
\*\* Applies only to withholding tax as of 1/8/2007. Fully in force 1/1/2008.

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