

Elenco delle Convenzioni contro le doppie imposizioni siglate da RSM

Paese		Quota di capitale detenuta dalla società > o =	Dividendi	Interessi	Royalties
AUSTRIA	PF – PG		15%	0%	0%
	PG	10%	0%	0%	0%
AZERBAIJAN	PF - PG		10%	10%	10%
	PG	25%	5%	10%	5,00%
BARBADOS	PF – PG		5%	5%	0%
	PG	10%	0%	5%	0%
BELGIO	PF – PG		15%	10%	5%
	PG	25%	0%	10%	5%
	PG	10%	5%	10%	5%
CIPRO	PF – PG		0%	0%	0%
CROAZIA	PF –PG		10%	10%	5%
	PG	25%	5%	10%	5%
GEORGIA	PF		0%	0%	0%
	PG		0%	0%	0%
GRECIA	PF		10%	10%	5%
	PG	25%	5%	10%	5%
ITALIA	PF - PG		15%	13%	10%
	PG	25%	5%	13%	10%
LIECHTENSTEIN	PF - PG		5%	0%	0%
	PG	10%	0%	0%	0%
LUSSEMBURGO	PF - PG		15%	0%	0%
	PG	10%	0%	0%	0%
MALAYSIA	PF – PG		15%	10%	10%
	PG	10%	5%	10%	10%
MALTA	PF - PG		10%	0%	0%
	PG	25%	5%	0%	0%
PORTOGALLO	PF – PG		15%	10%	10%
	PG	25%	10%	10%	10%
QATAR	PF		0%	0%	5%
	PG		0%	0%	5%
ROMANIA	PF – PG		10%	3%	3%
	PG	50%	0%	3%	3%
	PG	10%	5%	3%	3%
SAINT KITTS E NEVIS	PF -PG		10%	0%	0%
	PG	10%	7,5%	0%	0%
	PG	25%	5%	0%	0%
SERBIA	PF		10%	10%	10%
	PG	25%	5%	10%	10%
SEYCHELLES	PF -PG		0%	0%	0%
	PG	10%	5%	10%	0%
SINGAPORE	PF - PG		12%	12%	8%
UNGHERIA	PF		15%	0%	0%
	PG	25%	0%	0%	0%
	PG		5%	0%	0%
VIETNAM	PF – PG		15%	15%	15%
	PG	10%	10%	10%	10%

Legenda: PF = persona fisica; PG = persona giuridica