

ACCORDI CONTRO LE DOPPIE IMPOSIZIONI FISCALI IN VIGORE

Paese		Quota di capitale detenuta dalla società > 0 =	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%
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%
EMIRATI ARABI UNITI	PF		0%	0%	10%
	PG		0%	0%	10%
GEORGIA	PF-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-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