

			Limited tax rate (Withholding)			Application period		
Contracting State	Effective date	Type of Korean Taxation	Interest income	Dividend income	Royalty Income	Withholding	Other (Income from Immovable Property, Business Profits)	NOTES
Albania	07.1.13.	Income tax Corporation tax Local income tax Special tax for rural development	10%	Corporation holding over 25% : 5% (Except Coopertives) Other : 10%	10%	Income paid or credited on or after 08.1.1.	Tax year commencing on or after 08.1.1.	
Austria	02.3.30. (After the Revision)	Income tax Corporation tax Local income tax Special tax for rural development	10% (Except Credit sales interest)	Corporation holding over 25% : 5% (Except Coopertives) Other : 15%	Use of equipment; : 2% Other : 10%	Income paid or credited on or after 03.1.1.	Tax year commencing on or after 03.1.1.	
Belarus	03.6.17.	Income tax Corporation tax Local income tax Special tax for rural development	10%	Corporation holding over 25% : 5% Other : 15%	5%	Income paid or credited on or after 04.1.1.	Tax year commencing on or after 04.1.1.	
Belgium	15.12.1	Income tax Corporation tax Residence tax	10%	15%	10%	Income paid or credited on or after 16.1.1	Tax year commencing on or after 16.1.1	
Bulgaria	95.6.22.	Income tax Corporation tax Local income tax	10% (Except Credit sales interest)	Corporation holding over 15% : 5% (Except Coopertives) Other : 10%	5%	Income paid or credited on or after 96.1.1.	Tax year commencing on or after 96.1.1.	

Canada	80.12.19.	Income tax Corporation tax Local income tax Special tax for rural development	10%	Corporation holding over 25% : 5% (Except Coopertives) Other : 15%	10%	Income paid or credited on or after 07.1.1.	Tax year commencing on or after 07.1.1.	
China	94.9.28.	Income tax Corporation tax Local income tax	10%	Corporation holding over 25% : 5% (Except Coopertives) Other : 10%	10%	Income paid or credited on or after 95.1.1.	Tax year commencing on or after 95.1.1.	
Croatia	06.9.15.	Income tax Corporation tax Local income tax Special tax for rural development	5%	Corporation holding over 25% : 5% (Except Coopertives) Other : 10%	0%	Income paid or credited on or after 07.1.1.	Tax year commencing on or after 07.1.1.	
Czech	95.3.3.	Income tax Corporation tax Local income tax	10% (Except Credit sales interest)	Corporation holding over 25% : 5% (Except Coopertives) Other : 10%	10% (Except use of Copyright)	Income paid or credited on or after 96.1.1.	Tax year commencing on or after 96.1.1.	
Czech Republic	2019.12.20.	Income tax Corporation tax Local income tax Special tax for rural development	5%	5%	10%	Income paid or credited on or after 20.1.1.	Tax year commencing on or after 2020. 1. 1.	
Denmark	79.1.7.	Income tax Corporation tax Local income tax	15%	15%	Industrial investment : 10% Other: 15%		Tax year commencing on or after 77.1.1.	
Estonia	10.5.25	Income tax Corporation tax Special tax for	10% (Except Government, Central Bank)	Corporation holding over 25% : 5%	Use of industrial, commercial or scientific	Income paid or credited on or after 11.1.1.	Tax year commencing on or after 11.1.1.	

		rural development		(Except Coopertives) Other : 10%	equipment; : 5% Other : 10%			
Finland	81.12.23.	Income tax Corporation tax Local income tax	10%	Corporation holding over 25% : 10% (Except Coopertives) Other : 15%	10%	Income paid or credited on or after 82.1.1.	Tax year commencing on or after 82.1.1.	
France	92.3.1.	Income tax Corporation tax Local income tax	10% (Except Credit sales interest)	Corporation holding over 10% : 10% Other : 15%	10%	Income paid or credited on or after 92.3.1.	Tax year commencing on or after 92.3.1.	
Georgia	2016.11.17.	Income tax Corporation tax Local income tax Special tax for rural development	10%	Beneficial owner is a company which holds directly at least 10% of the capital of the company: 5% Other : 10%	10% (Beneficial owner)	Income paid or credited on or after 17.1.1.	Tax year commencing on or after 17.1.1	
Germany	78.5.4.	Income tax Corporation tax Local income tax(Residence tax) Special tax for rural development	10%	Corporation holding over 25% : 5% (Except Coopertives) Other : 15%	Use of, or the right to use, industrial, commercial, or scientific equipment; : 2% Other: 10%	Income paid or credited on or after 03.1.1.	Tax year commencing on or after 03.1.1.	
Greece	98.7.10.	Income tax Corporation tax Local income tax	8%	Corporation holding over 25% : 5% Other : 15%	10%	Income paid or credited on or after 99.1.1.	Tax year commencing on or after 99.1.1.	
Hong Kong	2016.9.27.	Income tax Corporation tax Local income tax Special tax for rural development	10%	Beneficial owner is a company which holds directly at least 25% of the capital of the company: 10% Other : 15%	10% (Beneficial owner)	Income paid or credited on or after 17.4.1.	Tax year commencing on or after 17.1.1	

Hungary	90.4.1.	Income tax Corporation tax Local income tax	0%	Corporation holding over 25% : 5% Other : 10%	0%	Income paid or credited on or after 91.1.1.	Tax year commencing on or after 91.1.1.
Iceland	08.10.23.	Income tax Corporation tax Local income tax Special tax for rural development	10%	Corporation holding over 25% : 5% (Except Coopertives) Other : 15%	10%	Korea : Income paid or credited on or after 09.1.1. Iceland : Income paid or credited on or after 09.1.1	Tax year commencing on or after 09.1.1.
Ireland	91.12.27.	Income tax Corporation tax Local income tax	0%	Corporation holding over 10% : 10% Other : 15%	0%	Income paid or credited on or after 92.1.1	Tax year commencing on or after 92.1.1.
Italy	92.7.14.	Income tax Corporation tax Local income tax	10%	Corporation holding over 25% : 10% Other : 15%	10%	Income paid or credited on or after 93.1.1.	Tax year commencing on or after 93.1.1.
Latvia	09.12.26	Income tax Corporation tax Local income tax	10%	Corporation holding over 25% : 5% (Except Coopertives) Other : 10%	Use of, or the right to use, industrial, commercial, or scientific equipment; : 5% Other: 10%	Income paid or credited on or after 10.1.1.	Tax year commencing on or after 10.1.1.
Lithuania	07.7.14.	Income tax Corporation tax Local income tax Special tax for rural development	10%	Corporation holding over 25% : 5% (Except Coopertives) Other : 10%	Use of industrial, commercial or scientific equipment; : 5% Other : 10%	Korea : Income paid or credited on or after 08.1.1. Lithuania : Income paid or credited on or after 08.1.1	Tax year commencing on or after 08.1.1.
Luxemburg	13.9.4.	Income tax Corporation tax Local income tax Special tax for	Bank : 5% Other : 10%	Corporation holding over 10% : 10% (Except partnership company) Other : 15%	Information concerning industrial, commercial or scientific experience : 5% Other : 10%	Income paid or credited on or after 13.9.4.	Tax year commencing on or after 13.9.4.

		rural development						
Malta	98.3.21.	Income tax Corporation tax Local income tax Special tax for rural development	10% (Except Credit sales interest)	Corporation holding over 25% : 5% (Except Coopertives) Other : 15%	0%	Income paid or credited on or after 99.1.1.	Tax year commencing on or after 99.1.1.	
Mexico	95.2.11.	Income tax Corporation tax Local income tax	Bank : 5% Other : 15%	Corporation holding over 10% : 0% Other : 15%	10%	Income paid or credited on or after 96.1.1.	Tax year commencing on or after 96.1.1.	
Netherlands	81.4.17.	Income tax Corporation tax Local income tax	• Loan over 7 years : 10% • Other : 15%	Corporation holding over 25% : 10% Other : 15%	Other : 10% Copyright : 15%	Income paid or credited on or after 81.1.1.	Tax year commencing on or after 82.1.1.	
New Zealand	83.4.22.	Income tax Corporation tax Local income tax	10%	15%	10%	Korea : Income paid or credited on or after 81.1.1. New Zealand : Income paid or credited on or after 81.4.1.	Korea : Tax year commencing on or after 81.1.1. New Zealand : Tax year commencing on or after 81.4.1.	
Norway	84.3.1.	Income tax Corporation tax Local income tax	15%	15%	Other : 10% Copyright : 15%	Income paid or credited on or after 82.1.1.	Tax year commencing on or after 82.1.1.	
Poland	92.2.21.	Income tax Corporation tax Residence tax	10% (Except Credit sales interest)	Corporation holding over 10% : 5% (Except Coopertives) Other : 10%	10%	Income paid or credited on or after 92.1.1.	Tax year commencing on or after 92.1.1.	
	16.10.15 (Revised)	Income tax Corporation tax Local income tax	10% (Except Credit sales interest)	Same	5% (Beneficial owner)	Income paid or credited on or after 17.1.1.	Tax year commencing on or after 17.1.1.	

Portugal	97.12.21.	Income tax Corporation tax Local income tax Special tax for rural development	15%	Corporation holding over 25%, Over 2 years : 15% Other : 15%	10%	Income paid or credited on or after 98.1.1.	Tax year commencing on or after 98.1.1.
Romania	94.10.6.	Income tax Corporation tax Local income tax	10% (Except Credit sales interest)	Corporation holding over 25% : 7% (Except Coopertives) Other : 10%	Industial Investment : 7% Other : 10%	Income paid or credited on or after 95.1.1.	Tax year commencing on or after 95.1.1.
Russia	95.8.24.	Income tax Corporation tax Local income tax	None	Corporation holding over 30%, Over \$100,000 : 5% Other : 10%	5%	Income paid or credited on or after 96.1.1.	Tax year commencing on or after 96.1.1.
Serbia	16.11.17.	Income tax Corporation tax Local income tax Special tax for rural development	10%	Beneficial owner is a company which holds directly at least 25% of the capital of the company: 5% Other : 10%	Use of, or the right to use, any copyright of literary, artistic or scientific work: 5% Use of, or the right to use, any patent, trade mark, design or model, plan, secret formula or process: 10%	Income paid or credited on or after 17.1.1.	Tax year commencing on or after 17.1.1.
Singapore	2019.12.31.	Income tax Corporation tax Local income tax Special tax for rural development	10%	Corporation holding over 25% : 10% Other : 15%	5%	Income paid or credited on or after 2020. 1. 1.	Tax year commencing on or after 2020. 1. 1.
Slovakia	03.7.8.	Income tax Corporation tax Local income tax Special tax for rural development	10%	Corporation holding over 25% : 5% Other : 10%	10%	Income paid or credited on or after 03.7.8.	Tax year commencing on or after 03.1.1.

Slovenia	06.3.2.	Income tax Corporation tax Local income tax Special tax for rural development	5%	Corporation holding over 25% : 5% Other : 15%	5%	Income paid or credited on or after 07.1.1.	Tax year commencing on or after 07.1.1.
Spain	94.11.21.	Income tax Corporation tax Local income tax	10% (Except Credit sales interest)	Corporation holding over 25% : 5% Other : 15%	10%	Income paid or credited on or after 95.1.1.	Tax year commencing on or after 95.1.1.
Sweden	82.9.9.	Income tax Corporation tax Local income tax	• Loan over 7 years : 10% • Other : 15%	Corporation holding over 25% : 5% Other : 15%	Other : 10% Copyright : 15%	Income paid or credited on or after 81.1.1.	Tax year commencing on or after 81.1.1.
Swiss	81.4.22.	Income tax Corporation tax Local income tax Special tax for rural development	Bank : 5% Other : 10%	Corporation holding over 10% : 5% (Except partnership company) Other : 15%	5%	Income paid or credited on or after 13.1.1.	Tax year commencing on or after 13.1.1.
Turkey	86.3.27.	Income tax Corporation tax Local income tax	Over 2 years : 10% Other : 15%	Corporation holding over 25% : 15% (Except Coopertives) Other : 20%	10%	Income paid or credited on or after 87.1.1.	Tax year commencing on or after 87.1.1
Ukraine	02.3.19.	Income tax Corporation tax Local income tax Special tax for rural development	5%	Corporation holding over 20% : 5% (Except Coopertives) Other : 15%	5%	Korea : Income paid or credited on or after 03.1.1. Ukraine : Income paid or credited on or after 60 days from 02.3.19	Korea : Tax year commencing on or after 03.1.1. Ukraine : Coporate Tax - Tax year commencing on or after 03.1.1. Income tax - After 60 days 02.3.19.
United Kingdom	78.5.13.	Income tax Corporation tax	10%	Corporation holding over 25% : 7%	Use of equipment; : 2% Other : 10%	Income paid or credited on or after 97.1.1.	Tax year commencing on or after 97.1.1.

		Local income tax Special tax for rural development		(Except Coopertives) Other : 15%				
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