

**Table 3. List of Tax Treaties** (Updated through June 30, 2020)

- This table lists the countries that have tax treaties in effect with the United States
- This table also shows the general effective date of each treaty and protocol. A protocol is an amendment to a treaty. It is important that you read both the treaty and its protocol(s).
- Some treaties are published in the Cumulative Bulletins (C.B.), which contain official matters of the Internal Revenue Service. You can also find the text of the tax treaties listed below at [United States Income Tax Treaties – A to Z](#).
- Text of all tax treaties and technical explanations signed after 1996 are also on the Department of Treasury’s [Treaties and TIEAs](#) web page. **Note:** The Treaties and TIEAs page publishes treaties when they are signed and submitted to the Senate for their approval, often far in advance of their effective date. Please refer to this list for treaties that are in effect.

Country	Official Text Symbol <sup>1</sup>	General Effective Date <sup>2</sup>	Citation <sup>3</sup>	Treasury Explanations / Treasury Decisions
Australia	TIAS 10773	Dec. 1, 1983	1986-2 C.B. 220	1986-2 C.B. 246
Protocol	TIAS 13164	Jan. 1, 2004		
Austria	TIAS	Jan. 1, 1999		
Bangladesh	TIAS 06-807	Jan. 1, 2007		
Barbados	TIAS 11090	Jan. 1, 1984	1991-2 C.B. 436	1991-2 C.B. 466
Protocol	TIAS	Jan. 1, 1994		
Protocol	TIAS	Jan. 1, 2005		
Belgium	TIAS	Jan. 1, 2008		
Bulgaria	TIAS 08-1215.1	Jan. 1, 2009		
Canada <sup>4</sup>	TIAS 11087	Jan. 1, 1985	1986-2 C.B. 258	1987-2 C.B. 298
3 <sup>rd</sup> Protocol	TIAS	Jan. 1, 1996		
4 <sup>th</sup> Protocol	TIAS	Dec. 16, 1997 <sup>5</sup>		
5 <sup>th</sup> Protocol	TIAS	Jan. 1, 2009		
China	TIAS 12065	Jan. 1, 1987	1988-1 C.B. 414	1988-1 C.B. 447
Commonwealth of Independent States <sup>6</sup>	TIAS 8225	Jan. 1, 1987	1976-2 C.B. 463	1976-2 C.B. 475
Cyprus	TIAS 10965	Jan. 1, 1986	1989-2 C.B. 280	1989-2 C.B. 314
Czech Republic	TIAS	Jan. 1, 1994		
Denmark	TIAS 13056	Jan. 1, 2001		
Protocol	TIAS	Jan. 1, 2008		
Egypt	TIAS 10149	Jan. 1, 1982	1982-1 C.B. 219	1982-1 C.B. 243
Estonia	TIAS 12919	Jan. 1, 2000		
Finland	TIAS 12101	Jan. 1, 1991		
Protocol	TIAS 07-1228.1	Jan. 1, 2008		
France	TIAS	Jan. 1, 1996		
Protocol	TIAS 06-1221.1	Jan. 1, 2007		
Protocol	TIAS 09-1223	Jan. 1, 2010		
Germany	TIAS	Jan. 1, 1990		
Protocol	TIAS	Jan. 1, 2008		
Greece	TIAS 2902	Jan. 1, 1953	1958-2 C.B. 1054	T.D. 6109, 1954-2 C.B. 638

Country	Official Text Symbol <sup>1</sup>	General Effective Date <sup>2</sup>	Citation <sup>3</sup>	Treasury Explanations / Treasury Decisions
Hungary	TIAS 9560	Jan. 1, 1980	1980-1 C.B. 333	1980-1 C.B. 354
Iceland	TIAS 08-1215	Jan. 1, 2009		
India	TIAS	Jan. 1, 1991		
Indonesia	TIAS 11593	Jan. 1, 1990		
Protocol	TIAS	Feb. 1, 1997		
Ireland	TIAS	Jan. 1, 1998		
Amending Convention	TIAS	Sept. 1, 2000		
Israel	TIAS	Jan. 1, 1995		
Italy	TIAS	Jan. 1, 2010		
Jamaica	TIAS 10206	Jan. 1, 1982	1982-1 C.B. 257	1982-1 C.B. 291
Japan	TIAS 04-330	Jan. 1, 2005		
Protocol	TIAS 19-830	Jan. 1, 2020		
Kazakhstan	TIAS	Jan. 1, 1996		
Korea, Republic of	TIAS 9506	Jan. 1, 1980	1979-2 C.B. 435	1979-2 C.B. 458
Latvia	TIAS 12920	Jan. 1, 2000		
Lithuania	TIAS 12921	Jan. 1, 2000		
Luxembourg	TIAS	Jan. 1, 2001		
Protocol		Jan 1, 2009		
Malta	TIAS 10-1123	Jan. 1, 2011		
Mexico	TIAS	Jan. 1, 1994	1994-2 C.B. 424	1994-2 C.B. 489
Protocol	TIAS	Oct. 26, 1995		
Protocol	TIAS	Jan. 1, 2004		
Morocco	TIAS 10194	Jan. 1, 1981	1982-2 C.B. 405	1982-2 C.B. 427
Netherlands	TIAS	Jan. 1, 1994		
Protocol	TIAS 04-1228	Jan. 1, 2005		
New Zealand	TIAS 10772	Jan. 1, 1984	1990-2 C.B. 274	1990-2 C.B. 303
Protocol	TIAS 10-1112	Jan. 1, 2011		
Norway	TIAS 7474	Jan. 1, 1971	1973-1 C.B. 669	1973-1 C.B. 693
Protocol	TIAS 10205	Jan. 1, 1982	1982-2 C.B. 440	1982-2 C.B. 454
Pakistan	TIAS 4232	Jan. 1, 1960	1960-2 C.B. 646	T.D. 6431, 1960-1 C.B. 755
Philippines	TIAS 10417	Jan. 1, 1983	1984-2 C.B. 384	1984-2 C.B. 412
Poland	TIAS 8486	Jan. 1, 1974	1977-1 C.B. 416	1977-1 C.B. 427
Portugal	TIAS	Jan. 1, 1996		
Protocol	TIAS 95-1218	Jan. 1, 1996		
Romania	TIAS 8228	Jan. 1, 1974	1976-2 C.B. 492	1976-2 C.B. 504
Russia	TIAS	Jan. 1, 1994		
Slovak Republic	TIAS	Jan. 1, 1993		
Slovenia	TIAS	Jan. 1, 2002		
South Africa	TIAS	Jan. 1, 1998		
Spain	TIAS	Jan. 1, 1991		

Country	Official Text Symbol <sup>1</sup>	General Effective Date <sup>2</sup>	Citation <sup>3</sup>	Treasury Explanations / Treasury Decisions
Protocol	TIAS 19-1127	Nov. 27, 2019		
Sri Lanka	TIAS 04-712	Jan. 1, 2004		
Sweden	TIAS	Jan. 1, 1996		
Protocol	TIAS	Jan. 1, 2007		
Switzerland	TIAS	Jan. 1, 1998		
Protocol		Jan. 1, 2020		
Thailand	TIAS	Jan. 1, 1998		
Trinidad and Tobago	TIAS 7047	Jan. 1, 1970	1971-2 C.B. 479	
Tunisia	TIAS	Jan. 1, 1990		
Turkey	TIAS	Jan. 1, 1998		
Ukraine	TIAS	Jan. 1, 2001		
United Kingdom	TIAS 13161	Jan. 1, 2004		
Venezuela	TIAS 13020	Jan. 1, 2000		

#### Footnotes to Table 3. List of Tax Treaties

1	(TIAS) — Treaties and Other International Act Series.
2	The general effective date listed is the date for most income taxes, but in some countries, not all income taxes. Check the treaty and/or protocol for effective dates for specific types of income taxes, such as taxes withheld at source.
3	Some treaties are published in the Cumulative Bulletins (C.B.) or the Internal Revenue Bulletin (I.R.B.). For those that are published, the citation is provided here.
4	Information on the treaty can be found in Publication 597, <i>Information on the United States-Canada Income Tax Treaty</i> .
5	This is the date that the protocol entered into force, not the date that the amended articles became effective. For the effective date of each of the provisions of the protocol, please see Article 3 of the protocol.
6	The U.S.-U.S.S.R. income tax treaty applies to the countries of Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.