# TAX TREATY LIST FOR

# INDEPENDENT PERSONAL SERVICES

| COUNTRY | **MAX PRESENCE** | **$ AMOUNT** | ARTICLE # |
| --- | --- | --- | --- |
| AUSTRALIA | 183 DAYS | NO LIMIT | 14 |
| AUSTRIA | NO LIMIT | NO LIMIT | 14 |
| BANGLADESH | 183 DAYS | NO LIMIT | 15 |
| BARBADOS | 89 DAYS | NO LIMIT | 14 |
| BELGIUM | NO LIMIT | NO LIMIT | 7 |
| BULGARIA | NO LIMIT | NO LIMIT | 7 |
| CANADA | NO LIMIT | NO LIMIT | VII |
| CHINA | 183 DAYS | NO LIMIT | 13 |
| COMMONWEALTH OF INDEPENDENT STATES\* | 183 DAYS | NO LIMIT | VI(2) |
| CYPRUS | 182 DAYS | NO LIMIT | 17 |
| CZECH REPUBLIC | 183 DAYS | NO LIMIT | 14 |
| DENMARK | NO LIMIT | NO LIMIT | 14 |
| EGYPT | 89 DAYS | NO LIMIT | 15 |
| ESTONIA | 183 DAYS | NO LIMIT | 14 |
| FINLAND | NO LIMIT | NO LIMIT | 14 |
| FRANCE | NO LIMIT | NO LIMIT | 14 |
| GERMANY | NO LIMIT | NO LIMIT | 7 |
| GREECE | 183 DAYS | 10,000 | X |
| HUNGARY | 183 DAYS | NO LIMIT | 13 |
| ICELAND | NO LIMIT | NO LIMIT | 7 |
| INDIA | 89 DAYS | NO LIMIT | 15 |
| INDONESIA | 119 DAYS | NO LIMIT | 15 |
| IRELAND | NO LIMIT | NO LIMIT | 14 |
| ISRAEL | 182 DAYS | NO LIMIT | 16 |
| ITALY | NO LIMIT | NO LIMIT | 14(1) |
| JAMAICA | 89 DAYS | NO LIMIT | 14 |
| JAPAN | NO LIMIT | NO LIMIT | 7 |
| KAZAKSTAN | 183 DAYS | NO LIMIT | 14 |
| KOREA, SOUTH | 182 DAYS | 3,000 | 18 |
| LATVIA | 183 DAYS | NO LIMIT | 14 |
| LITHUANIA | 183 DAYS | NO LIMIT | 14 |
| LUXEMBOURG | NO LIMIT | NO LIMIT | 15 |
| MALTA | NO LIMIT | NO LIMIT | 7 |
| MEXICO | 182 DAYS | NO LIMIT | 14 |
| MORROCCO | 182 DAYS | 5,000 | 14 |
| NETHERLANDS | NO LIMIT | NO LIMIT | 15 |
| NEW ZEALAND | 183 DAYS | NO LIMIT | 14 |
| NORWAY | 182 DAYS | NO LIMIT | 13 |
| PHILIPPINES | 89 DAYS | NO LIMIT | 15 |
| POLAND | 182 DAYS | NO LIMIT | 15 |
| PORTUGAL | 182 DAYS | NO LIMIT | 15 |
| ROMANIA | 182 DAYS | NO LIMIT | 14 |
| RUSSIA | 183 DAYS | NO LIMIT | 13 |
| SLOVAK-REPUBLIC | 183 DAYS | NO LIMIT | 14 |
| SLOVENIA | NO LIMIT | NO LIMIT | 14 |
| SOUTH AFRICA | 183 DAYS | NO LIMIT | 14 |
| SPAIN | NO LIMIT | NO LIMIT | 15 |
| SRI LANKA | 183 DAYS | NO LIMIT | 15 |
| SWEDEN | NO LIMIT | NO LIMIT | 14 |
| SWITZERLAND | NO LIMIT | NO LIMIT | 14 |
| THAILAND | 89 DAYS | 10,000 | 15 |
| TRINIDAD AND TOBAGO | 183 DAYS | 3,000 | 17 |
| TUNISIA | 183 DAYS | 7,500 | 14 |
| TURKEY | 183 DAYS | NO LIMIT | 14 |
| UKRAINE | NO LIMIT | NO LIMIT | 14 |
| UNITED KINGDOM | NO LIMIT | NO LIMIT | 7 |
| VENEZUELA | NO LIMIT | NO LIMIT | 14 |

NOTE:

\*Commonwealth of Independent States includes:

 Armenia

 Azerbaijan

 Belarus

 Georgia

 Kyrgyzstan

 Moldova

 Tajikistan

 Turkmenistan

 Uzbekistan