

## Income Tax Treaties Independent Personal Services

(Excerpted from Publication 901)

Country	Treaty Article	Maximum days Presence in U.S.	Max Amt. Of Earnings
Australia	14	183 days	No limit
	17 Pub Ent	183 days	\$10,000
Austria	14	No limit	No limit
	17	No limit	\$20,000 P.A.
Bangladesh	15	183 days	No limit
	18	No limit	\$10,000 P.A.
Barbados	14	89 days	\$5,000 P.A.
	17 Pub Ent	No limit	\$250 per day \$4,000 P.A.
Belgium	7	No limit	If no permanent establishment
	16	No limit	\$20,000 P.A.
Bulgaria	7	No limit	If no permanent establishment
	16	No limit	\$15,000 P.A.
Canada	VII	No limit	No limit
	XVI Artists & Ath	No limit	\$15,000 P.A.
China, People's Republic of	13	183 days	No limit
	16 Pub Ent.	No limit	No limit
Commonwealth of Indep. States	VI(2)	183 days	No limit
Cyprus	17	182 days	No limit
	19 (1)	No limit	\$500 per day or \$5,000 P.A.
Czech Republic	14	183 days	No limit
	18 Pub Ent	183 days	\$20,000 P.A.
Denmark	14	No limit	No limit

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	17	No limit	\$20,000 P.A
Egypt	15 17 Pub Ent	89 days No limit	No limit \$400 per day
Estonia	14 17 Artists & Sportsmen	183 days No limit	No limit \$20,000 P.A.
Finland	14 17 Pub Ent	No limit No limit	No limit \$20,000 P. A.
France	14 17	No limit No limit	No limit \$10,000 P. A.
Germany, Fed Rep	7  17	No limit  No limit	If no permanent establishment \$20,000 P. A
Greece	X	183 days	\$10,000 P. A.
Hungary	13	183 days	No limit
Iceland	7  16 Pub Ent	No limit  No limit	If no permanent establishment \$20,000 P.A.
India	15 18 Pub Ent	89 days 89 days	No limit \$1,500 P.A.
Indonesia	15 17 Pub Ent	119 days No limit	No limit \$2,000 P.A.
Ireland	14 17 Pub Ent	No limit No limit	No limit \$20,000 P. A.
Israel	16 18 Pub Ent	182 days No limit	No limit \$400 per day
Italy	14 17(1) Pub Ent	No limit 90 days	No limit \$20,000 P. A.

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Jamaica	14	89 days	\$5,000 P. A.
	18 Pub Ent	No limit	\$400 per day or \$5,000 P.A.
Japan	7	No limit	If no permanent establishment
	16	No limit	\$10,000 P.A.
Kazakstan	14	183 days	No limit
Korea, Republic of	18	182 days	\$3,000 P.A.
Latvia	14	183 days	No limit
	17 Pub Ent	No limit	\$20,000 P.A.
Lithuania	14	183 days	No limit
	17 Pub Ent	No limit	\$20,000 P.A.
Luxembourg	15	No limit	No limit
	18 Pub Ent	No limit	\$10,000 P.A.
Malta	7	No limit	If no permanent Establishment
	16	No limit	\$20,000 P.A.
Mexico	14	183 days	No limit
	18 Pub Ent	No limit	\$3,000 P.A.
Morocco	14	182 days	5,000 P. A.
Netherlands	15	No limit	No limit
	18	No limit	\$10,000 P. A.
New Zealand	7	183 days	No limit
	17 Pub Ent	183 days	\$10,000 P. A.
Norway	13	182 days	No limit
	13(2)(c) Pub Ent	90 days	\$10,000 P.A.

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Philippines	15 17 Pub Ent.	89 days No limit	\$10,000 P.A. \$100 per day or \$3,000 P.A.
Poland	15	182 days	No limit
Portugal	15 19 Pub Ent	182 days No limit	No limit \$10,000 P.A.
Romania	14 14(2)(c) Pub Ent	182 days 90 days	No limit \$3,000
Russia	13	183 days	No limit
Slovak Republic	14 18 Pub Ent	183 days No limit	No limit \$20,000 P.A.
Slovenia	14 17	No limit No limit	No limit \$15,000 P.A.
South Africa	14 17 Pub Ent	183 days No limit	No limit \$7,500 P.A.
Spain	15 19 Pub Ent	No limit No limit	No limit \$10,000 P.A.
Sri Lanka	15 18	183 days 183 days	No limit \$6,000 P.A.
Sweden	14 18 Pub Ent	No limit No limit	No limit \$6,000 P.A.
Switzerland	14 17 Pub Ent	No limit No limit	No limit \$10,000 P.A.
Thailand	15 19 Pub Ent	89 days No limit	\$10,000 P.A. \$100 per day or \$3,000 P.A.

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Trinidad & Tobago	17	183 days	\$3,000 P.A.
Tunisia	14	183 days	\$7,500 P.A.
	17 Pub Ent	No limit	\$7,500 P.A.
Turkey	14	183 days	No limit
	17	No limit	\$3,000 P.A.
Ukraine	14	No limit	No limit
United Kingdom	7	No limit	If no permanent establishment
	16	No limit	\$20,000 P.A.
Venezuela	14	No limit	No limit
	18	No limit	\$6,000 P.A.

Members of the Commonwealth of Independent States include Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.