

8 - Business Profits

9 - Shipping and Air...

10 - Associated Ent...

(2) However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the recipient is the beneficial owner of the dividends the tax so charged shall not exceed:

- (a) 5 percent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 10 percent of the capital of the company paying the dividends;
- (b) 10 percent of the gross amount of the dividends in all other cases.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid



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## Interest

(1) Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

(2) However, such interest may also be taxed in the other Contracting State in which it arises and according to the laws of that State, but if the recipient is the beneficial owner of the interest the tax so charged shall not exceed 10 percent of the amount of the interest.

(3) Notwithstanding the provisions of paragraph (2), interest mentioned in paragraph (1) shall be taxable only in the Contracting State where the recipient of the interest is a resident



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## Royalties and Fees for Technical Assistance



(1) Royalties and fees for technical assistance arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

(2) However, such royalties and fees for technical assistance may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner is a resident the other Contracting State, the tax so charged shall not exceed 10 percent of the gross amount of the royalties or fees for technical assistance.

(3) The term "fees for technical assistance" as used in this

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