

Tax Treaty Countries and Provision Number

<i>Country</i>	<i>Students</i>	<i>Teachers & Researchers</i>	<i>Country</i>	<i>Students</i>	<i>Teachers & Researchers</i>
ARMENIA	NO	VI(1)	KOREA	21(1)	20
AZERBAIJAN	NO	VI(1)	KYRGYZSTAN	NO	VI(1)
BANGLADESH	21(2)	21(1)	LATVIA	20(1)	NO
BELGIUM	19(1)(b)	19(2)	LITHUANIA	20(1)	NO
BULGARIA	NO	19(2)	LUXEMBOURG	NO	XIII
BELARUS	NO	VI(1)	MOLDOVA	NO	VI(1)
CHINA	20(c)	19	MOROCCO	18	NO
CYPRUS	21(1)	NO	NETHERLANDS	22(1)	21(1)
CZECH REP	21(1)	21(5)	NORWAY	16(1)	15
DENMARK	NO	NO	PAKISTAN	XIII(1)	XII
EGYPT	23(1)	22	PHILIPPINES	22(1)	21
ESTONIA	20(1)	NO	POLAND	18(1)	17
FRANCE	21(1)	20	PORTUGAL	23(1)	22
GEORGIA	NO	VI(1)	ROMANIA	20(1)	19
GERMANY	20(4)	20(1)	SLOVAK REP	21(1)	21(5)
GREECE	NO	XII	SPAIN	22(1)	NO
HUNGARY	NO	17	TAJIKISTAN	NO	VI(1)
ICELAND	19(1)	NO	THAILAND	22(1)	23
INDIA	NO	22	TRINIDAD and TOBAGO	19(1)	18
INDONESIA	19(1)	20	TUNISIA	20	NO
ISRAEL	24	23	TURKMENISTAN	NO	VI(1)
ITALY	NO	20	UNITED KINGDOM	NO	20
JAMAICA	NO	22	UZBEKISTAN	NO	VI(1)
JAPAN	NO	19	VENEZUELA	21(1)	21(3)
KAZAKHSTAN	NO	NO			

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