**Tax Treaty Countries and Articles Covering Independent Personal Services**

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| **TAX TREATY COUNTRIES** | **TAX TREATY ARTICLES** | **LIMITATIONS** |
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| [Australia](http://www.irs.gov/Businesses/International-Businesses/Australia-Tax-Treaty-Documents) | 14 | 183 days |
| [Austria](http://www.irs.gov/Businesses/International-Businesses/Austria---Tax-Treaty-Documents) | 14 | 183 days |
| [Barbados](http://www.irs.gov/Businesses/International-Businesses/Barbados---Tax-Treaty-Documents) | 14 | 89 days |
| [Belgium](http://www.irs.gov/Businesses/International-Businesses/Belgium---Tax-Treaty-Documents) | 14 (2) (a) (b) | 182 days |
| [Canada](http://www.irs.gov/Businesses/International-Businesses/Canada---Tax-Treaty-Documents) | 14 | Public entertainer/ $10,000 per year |
| [China](http://www.irs.gov/Businesses/International-Businesses/China---Tax-Treaty-Documents) | 13 | 183 days |
| [Cyprus](http://www.irs.gov/Businesses/International-Businesses/Cyprus---Tax-Treaty-Documents) | 17 | 182 days |
| [Czech Republic](http://www.irs.gov/Businesses/International-Businesses/Czech-Republic---Tax-Treaty-Documents) | 14 | 183 days |
| [Denmark](http://www.irs.gov/Businesses/International-Businesses/Denmark---Tax-Treaty-Documents) | 14 | 183 days |
| [Egypt](http://www.irs.gov/Businesses/International-Businesses/Egypt---Tax-Treaty-Documents) | 15 | 89 days |
| [Estonia](http://www.irs.gov/Businesses/International-Businesses/Estonia---Tax-Treaty-Documents) | 14 | 183 days |
| [Finland](http://www.irs.gov/Businesses/International-Businesses/Finland---Tax-Treaty-Documents) | 14 | 183 days |
| [France](http://www.irs.gov/Businesses/International-Businesses/France-Tax-Treaty-Documents) | 14 | 183 days |
| [Germany](http://www.irs.gov/Businesses/International-Businesses/Germany----Tax-Treaty-Documents) | 14 | 183 days |
| [Greece](http://www.irs.gov/Businesses/International-Businesses/Greece----Tax-Treaty-Documents) | 10 | 183 days/$10,000 per year |
| [Hungary](http://www.irs.gov/Businesses/International-Businesses/Hungary---Tax-Treaty-Documents) | 13 | 183 days |
| [Iceland](http://www.irs.gov/Businesses/International-Businesses/Iceland---Tax-Treaty-Documents) | 18 | 182 days |
| [India](http://www.irs.gov/Businesses/International-Businesses/India---Tax-Treaty-Documents) | 15 | 89 days |
| [Indonesia](http://www.irs.gov/Businesses/International-Businesses/Indonesia---Tax-Treaty-Documents) | 15 | 119 days |
| [Ireland](http://www.irs.gov/Businesses/International-Businesses/Ireland---Tax-Treaty-Documents) | 14 | 183 days |
| [Israel](http://www.irs.gov/Businesses/International-Businesses/Israel---Tax-Treaty-Documents) | 16 | 182 days |
| [Italy](http://www.irs.gov/Businesses/International-Businesses/Italy---Tax-Treaty-Documents) | 14 | 183 days |
| [Jamaica](http://www.irs.gov/Businesses/International-Businesses/Jamaica---Tax-Treaty-Documents) | 14 | 89 days/$5000 limit |
| [Japan](http://www.irs.gov/Businesses/International-Businesses/Japan---Tax-Treaty-Documents) | 7 | 183 days |
| [Kazakhstan](http://www.irs.gov/Businesses/International-Businesses/Kazakhstan---Tax-Treaty-Documents) | 14 | 183 days |
| [Korea, Republic of](http://www.irs.gov/Businesses/International-Businesses/Korea---Tax-Treaty-Documents) | 18 | 183 days/$3,000 limit |
| [Latvia](http://www.irs.gov/Businesses/International-Businesses/Latvia---Tax-Treaty-Documents) | 14 | 183 days |
| [Lithuania](http://www.irs.gov/Businesses/International-Businesses/Lithuania---Tax-Treaty-Documents) | 14 | 183 days |
| [Luxembourg](http://www.irs.gov/Businesses/International-Businesses/Luxembourg---Tax-Treaty-Documents) | 12 | 180 days |
| [Mexico](http://www.irs.gov/Businesses/International-Businesses/Mexico---Tax-Treaty-Documents) | 14 | 183 days |
| [Morocco](http://www.irs.gov/Businesses/International-Businesses/Morocco---Tax-Treaty-Documents) | 14 | 182 days/$5,000 limit |
| [Netherlands](http://www.irs.gov/Businesses/International-Businesses/Netherlands---Tax-Treaty-Documents) | 15 | 183 days |
| [New Zealand](http://www.irs.gov/Businesses/International-Businesses/New-Zealand---Tax-Treaty-Documents) | 14 | 183 days |
| [Norway](http://www.irs.gov/Businesses/International-Businesses/Norway---Tax-Treaty-Documents) | 13 | 182 days |
| [Pakistan](http://www.irs.gov/Businesses/International-Businesses/Pakistan---Tax-Treaty-Documents) | 11 | 183 days/payee must be Pakistani contractor |
| [Philippines](http://www.irs.gov/Businesses/International-Businesses/Philippines---Tax-Treaty-Documents) | 15 | 89 days |
| [Poland](http://www.irs.gov/Businesses/International-Businesses/Poland---Tax-Treaty-Documents) | 15 | 182 days |
| [Portugal](http://www.irs.gov/Businesses/International-Businesses/Portugal---Tax-Treaty-Documents) | 15 | 182 days |
| [Romania](http://www.irs.gov/Businesses/International-Businesses/Romania---Tax-Treaty-Documents) | 14 | 182 days |
| [Russia](http://www.irs.gov/Businesses/International-Businesses/Russia---Tax-Treaty-Documents) | 13 | 183 days |
| [Slovak Republic](http://www.irs.gov/Businesses/International-Businesses/Slovak-Republic---Tax-Treaty-Documents) | 14 | 183 days |
| [Slovenia](http://www.irs.gov/Businesses/International-Businesses/Slovenia---Tax-Treaty-Documents) | 14 | 183 days |
| [South Africa](http://www.irs.gov/Businesses/International-Businesses/South-Africa---Tax-Treaty-Documents) | 14 | 183 days |
| [Spain](http://www.irs.gov/Businesses/International-Businesses/Spain---Tax-Treaty-Documents) | 15 | 183 days |
| [Sweden](http://www.irs.gov/Businesses/International-Businesses/Sweden---Tax-Treaty-Documents) | 14 | 183 days |
| [Switzerland](http://www.irs.gov/Businesses/International-Businesses/Switzerland---Tax-Treaty-Documents) | 14 | 183 days |
| [Thailand](http://www.irs.gov/Businesses/International-Businesses/Thailand---Tax-Treaty-Documents) | 15 | 89 days/$10,000 limit |
| [Trinidad](http://www.irs.gov/Businesses/International-Businesses/Trinidad---Tax-Treaty-Documents) | 17 | 183 days |
| [Tunisia](http://www.irs.gov/Businesses/International-Businesses/Tunisia---Tax-Treaty-Documents) | 14 | 183 days |
| [Turkey](http://www.irs.gov/Businesses/International-Businesses/Turkey---Tax-Treaty-Documents) | 14 | 183 days |
| [Ukraine](http://www.irs.gov/Businesses/International-Businesses/Ukraine---Tax-Treaty-Documents) | 14 | 183 days |
| [United Kingdom](http://www.irs.gov/Businesses/International-Businesses/United-Kingdom-%28UK%29---Tax-Treaty-Documents) | 14 | 183 days |
| [United States Model](http://www.irs.gov/Businesses/International-Businesses/United-States-Model---Tax-Treaty-Documents) | 14 | 183 days |
| [Venezuela](http://www.irs.gov/Businesses/International-Businesses/Venezuela---Tax-Treaty-Documents) | 14 | 183 days |