

AALA International Tax Chart re: US residents

(updated 2025)

Country	Tax Forms Needed for Proprietor? (Validity in Calendar Years)	Tax Withholding Guidelines		Notes
		Without Exemption	With Exemption	
Argentina	None	31.50%	NA	Tax withheld. No exemptions.
Brazil	None	15.00%	NA	Tax withheld. No exemptions. (May be less depending on where publisher's bank is located and payment flow.) Tax taken on the net amount after co-agent commission for those who use a co-agent.
Bulgaria	6166 (1 year)	10.00%	5.00%	Occasionally publishers accept co-agent's certificate of residence. (Some pubs do not deduct tax at all.)
Canada	None	0.00%	NA	No tax withheld.
Chile	6166 (1 year)	25.00%	10.00%	
China (Mainland)	None	15.00% to 16.00%+ (ranges by province)	NA	Tax withheld. No exemptions.
Colombia	None	20.00%+	NA	Tax withheld. No exemptions.
Croatia	None	15.00%*	NA	*Can vary and not always enforced
Czech Republic	6166 (1 year)	35.00%	0.00%	
Denmark	None	0.00%	NA	No tax withheld.
Estonia	None	10.00%*	NA	Tax withheld. No exemptions. *Not always enforced
Finland	None	0.00%	NA	No tax withheld.
France	6166 and/or French forms 5000-EN and 5003-EN* supplied by co-agent (1 year)	25.00% (in 2023) 33.00% (prev) (varies annually)	0.00%	*French form can be stamped by US bank or returned with 6166. Check with co-agent.
Germany	6166 AND German form must be applied for through the German Tax portal online - My BOP (https://www.elster.de/bportal/). Discuss further with co-agent.	15.83%	0.00%	Need one 6166 AND German form per publisher. Corporations must provide names, addresses, TINs for all shareholders. Possibility of 0% tax if amt is < 5000 EUR; ask co-agent about simplified tax process.
Greece	Greece-specific 6166 AND Greek form supplied by co-agent (1 year)	20.00%	0.00%	
Hungary	None	0.00%	NA	No tax withheld.
Iceland	None	0.00%	NA	No tax withheld.
India	None	0.00%	NA	No tax withheld.
Indonesia	6166 AND Indonesian form for Agency* supplied by co-agent (1 year)	20.00%	10.00%	*No need for IRS stamp if form accompanied by 6166
Israel	6166 form for AGENCY (1 year)	25.00% of net after co-agent commission for individuals, 23.00% for corporations	10.00% of net after co-agent commission	
Italy	6166 AND Italy-US bilingual form supplied by co-agent (1 year)	22.50% individuals 30.00% corporations	0.00%	Italy-US bilingual form can be completed via DocuSign
Japan	6166 (1 year, some publishers calculate from date on form)	20.00%	0.00%	
Kazakhstan	None	15.00%	NA	Tax withheld. No exemptions.
Korea	None	11.00%	NA	Tax withheld. No exemptions.
Latvia	None	0.00%	NA	No tax withheld.
Lithuania	None	10.00%	NA	Tax withheld. No exemptions.
Mexico	6166 (1 year)	24.00%	10.00%	
Mongolia	None	20.00%	NA	Tax withheld. No exemptions.
The Netherlands	None	0.00%	NA	No tax withheld.
New Zealand	None	10.00% individuals 15.00% corporations	NA	Tax withheld. No exemptions.

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		Without Exemption	With Exemption	
Norway	None	0.00%	NA	No tax withheld.
Poland	6166 (1 year)	20.00%	10.00%	*Occasionally publishers accept Agency's 6166
Portugal	Portugal-specific 6166 AND Portuguese form* supplied by co-agent (1 year)	25.00%	10.00%	*FORM MUST BE PRINTED DOUBLE-SIDED. Doesn't need IRS stamp if accompanied by 6166
Romania	6166 (1 year)*	16.00% of net after co-agent commission	10.00% of net after co-agent commission	*Occasionally publishers accept Agency's 6166
Russia	Russia-specific 6166, and sometimes Russian form* supplied by co-agent (1 year)	30.00% individuals* 20.00% corporations	0%*	*Check with co-agent. **NB: Tax treaty with US suspended as of 8/8/2023, and the situation is in flux. Members have reported differing percentages withheld.
Saudi Arabia	None	15%	NA	Tax withheld. No exemptions.
Serbia	None	20.00%*	NA	*Not always enforced.
Slovakia	6166 (1 year)	19.00%	0.00%	
Slovenia	6166 AND Slovene form* supplied by co-agent (1 year)	25.00% individuals 15.00% corporations	5.00%	*KIDO3 completed in parts 2+6+7. Part 7 to be filled out by competent tax authority of Prop's country.
Spain	Spain-specific 6166 (1 year)	24.00%	0.00%	
Sweden	None	0.00%	NA	No tax withheld.
Taiwan	None	5.00% to 10.00%*	NA	Tax withheld. No exemptions. *Varies according to region and payment flow
Thailand	None	15%*	0.00%	Tax withheld. No exemptions. *May vary by region. Check with coagent
Turkey	6166 (1 year)	20.00%	10.00%	Tax taken on the net amount after co-agent commission for those who use a co-agent.
Ukraine	None	19.50% individuals 15.00% corporations	NA	Tax withheld. No exemptions.
United Kingdom	6166 (1 Year) or Letter from Inland Revenue (no expiry)*	26.00%	0.00%	Inland Revenue form must be certified by IRS first (IRS will send form directly to Inland Revenue after) *Check with co-agent. May be able to simply send 6166 to co-agent.
Vietnam	None	10.00% (a very few 15.00%*)	NA	Tax withheld. No exemptions. *May vary by district.

TAX FORM BEST PRACTICES

*Apply for 6166s early in the year, as most publishers only accept 6166s within the calendar year marked on the form.

*Make sure the name on the 6166 matches the Proprietor on the author's contracts.

*Remember to also apply for 6166s in your Agency's name. Some co-agents/countries require them, but this is rare and may not be worth the expense.

*Refer to specific tax treaties on IRS website here:

*These are general guidelines only. When in doubt, ask your co-agent!