

INCOME TAX TREATIES

The following is a listing of income tax treaties that may be applicable to nonimmigrant scientists at the NIH based on their country of “tax residence” before arrival to the NIH. Links to the full text of each country’s treaty can be found on the [IRS website](#).

Please note that this list is **subject to change without notice**. Do not rely solely on this list as an interpretation of your eligibility for treaty exemption, as many factors must be considered to determine tax treaty eligibility. The DIS will notify you of your eligibility. This list is for **informational purposes only**.

Visiting Fellows (Pre- and Post-doctoral) receiving stipend income:

<i>Country</i>	<i>Treaty Article</i>	<i>Eligibility from Date of Arrival</i>
Bangladesh	21	No Limit
China	20(b)	Reasonable Necessary Period
Cyprus	21(1)	5 tax years
Czech Republic	21(1)	5 full years
Egypt	23(1)	5 tax years
Estonia	20(1)	5 full years
Former USSR <i>(Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, Uzbekistan)</i>	VI(1)	5 tax years
France	21(1)	5 tax years
Germany	20(3)	No Limit
Iceland	19(1)	5 tax years
Indonesia	19(1)	5 full years
Israel	24(1)	5 tax years
Kazakhstan	19	5 full years
Korea	21(1)	5 tax years
Latvia	20(1)	5 full years
Lithuania	20(1)	5 full years
Morocco	18	5 tax years
Netherlands	22(2)	3 tax years
Norway	16(1)	5 tax years
Philippines	22(1)	5 tax years
Poland	18(1)	5 tax years
Portugal	23(1)	5 full years
Romania	20(1)	5 tax years
Russia	18	5 full years
Slovak Republic	21(1)	5 full years
Slovenia	20	5 tax years
Spain	22(1)	5 full years
Thailand	22(1)	5 tax years
Trinidad and Tobago	19(1)	5 tax years
Tunisia	20	5 tax years
Ukraine	20	5 full years
Venezuela	21(1)	5 tax years

Visiting Scientists (e.g. Research Fellows, Clinical Fellows, Staff Scientists, Staff Clinicians, Investigators) receiving wage income:

<i>Country</i>	<i>Treaty Article</i>	<i>Eligibility from Date of Arrival</i>
Belgium	19	2 tax years
Bulgaria	19	2 tax years
China	19	3 tax years
Czech Republic	21(5)	2 tax years
Former USSR <i>(Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, Uzbekistan)</i>	VI(1)	2 tax years
France	20	2 tax years
Germany	20(1)	2 tax years
Italy	20	2 tax years
Portugal	22	2 tax years
Slovak Republic	21(5)	2 tax years
Slovenia	20(3)	2 tax years
Venezuela	21(3)	2 tax years