

GENERAL
INFORMATION

Income Tax Treaties

The following is a listing of income tax treaties that may be applicable to nonimmigrant scientists at NIH based on their country of “tax residence” before arrival to 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. DIS will notify you of your eligibility. This list is for **informational purposes only**.

VISITING FELLOWS (PRE- AND POST-DOCTORAL) RECEIVING STIPEND INCOME:

Country	Treaty Article	Eligibility from Date of Arrival
Bangladesh	21(2)	No Limit
Belgium	20	Must be Nonresident Alien
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 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 tax years
Lithuania	20(1)	5 tax years
Morocco	18	5 tax years
Netherlands	22(2)	3 full 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

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VISITING SCIENTISTS (E.G. RESEARCH FELLOWS, CLINICAL FELLOWS, STAFF SCIENTISTS, STAFF CLINICIANS, INVESTIGATORS) RECEIVING WAGE INCOME:

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

NOTES FOR CONSECUTIVE USE WITH STUDENT/TRAINEE BENEFIT ARTICLES:

Belgium – Visiting Fellows use “other income” article under competent authority agreement. No consecutive use applies.

Bulgaria – No provision for Visiting Fellows for US source fellowship.

China – Consecutive use not allowed per Treasury Department interpretation.

Czech Republic – Consecutive use not allowed.

*Former USSR (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, Uzbekistan) – Consecutive use allowed, but together cannot exceed 5 taxable periods.

*France – Consecutive use allowed, but together cannot exceed 5 taxable periods.

Germany – Consecutive use not allowed.

Italy – No provision for Visiting Fellows for US source fellowship.

Portugal – Consecutive use not allowed.

Slovenia – Silent on consecutive use (assume no).

Slovak Republic – Consecutive use not allowed.

Venezuela – Silent on consecutive use (assume no).