

Inventory of Barriers to Trade In Services

Country: UNITED STATES OF AMERICA

Reference Number: USA- 25

Suppliers Affected: ALL

Source: memo EPT-0025

Canadian Source: YES

Canadian Negotiating Priority: LOW

Status: Active

Created: 12/01/89

Last Updated: 12/01/89

Barrier Type:

TOC TAXES AND OTHER CHARGES

Sector:

ALL DIVISIONS

1

- ALL SECTORS

Detailed Description:

The U.S. has a 10% withholding tax on royalties. However, Canada has a tax treaty with the U.S., whereby taxpayers receive tax credits in Canada for the U.S. withholding tax paid.