

Scholarship/ Fellowship Income

32 countries having tax treaty article on scholarship and fellowship

Country of Residence	Tax Treaty Article
Bangladesh**	21 (2)
China (People's Republic)**	20 (b)
CIS (Comm. Ind. States) +	VI (1)
Cyprus++	21 (1)
Czech Republic	21 (1)
Egypt	23 (1)
Estonia	20 (1)
France	21 (1)
Germany**	20 (3)
Iceland	19 (1)
Indonesia	19 (1)
Israel	24 (1)
Kazakhstan	19
Korea, South	21 (1)
Latvia	20 (1)
Lithuania	20 (1)
Morocco	18
Netherlands*	22 (2)
Norway	16 (1)
Philippines	22 (1)
Poland	18 (1)
Portugal	23 (1)
Romania	20 (1)
Russia	18
Slovak Republic	21 (1)
Slovenia	20 (1)
Spain	22 (1)
Thailand	22 (1)
Trinidad and Tobago	19 (1)
Tunisia	20
Ukraine	20
Venezuela	21 (1)
<i>Publication 901 (September 2016)</i>	
5 calendar year treaty limit	
*3 calendar year treaty limit	
**No specific time limit is defined in treaty	
+Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan	
++Residents of Cyprus who are NOT candidates for a degree are not allowed to claim the tax treaty exemption	
All treaties: unlimited dollar amount.	