



A Review of the Iranian Tax System ☰

#### 4. Agreements for the Avoidance of Double Taxation

To facilitate cooperation between Iranian and foreign residents and to promote trade and economic exchanges with foreign countries, the Government of the Islamic Republic of Iran has applicable mutual Agreements for the Avoidance of Double Taxation:

**Table (5): List of Iran's Applicable Agreements for the Avoidance of Double Taxation**

Azerbaijan Republic	Algeria	Turkmenistan	France
South Africa	Indonesia	Turkey	Kyrgyzstan
Germany	Ukraine	Tunisia	Kazakhstan
Austria	Bahrain	China	Qatar
Jordan	Belorussia	Russia	Georgia
Armenia	Bulgaria	Sri Lanka	Lebanon
Uzbekistan	Venezuela	Switzerland	Poland
Spain	Pakistan	Syria	Kuwait
Tajikistan	Romania	Sudan	Serbia
Oman	South Korea	Croatia	Malaysia

