

## STUDENTS

FROM THESE COUNTRIES MAY RECEIVE TREATY BENEFITS  
FOR SCHOLARSHIPS OR COMPENSATION RECEIVED FROM THE U.S.  
IF THEY QUALIFY

Country	Article
Bangladesh	20
Belgium	19(1)
Bulgaria	19(1)
Canada (Compensation only)	15
China, Peoples Republic of – Scholarships	20(b)
China, Peoples Republic of – Compensation	20(c)
Commonwealth of Independent States*	6(1)
Cyprus	21(1)
Czech Republic	21(1)
Egypt	23(1)
Estonia	20(1)
France	21(1)
Germany – Scholarships	20(3)
Germany – Compensation	20(4)
Iceland	19(1)
Indonesia	19(1)
Israel	24(1)
Korea	21(1)
Latvia	20(1)
Lithuania	20(1)
Malta	20(2)
Morocco	18
Netherlands	22(2)
Norway	16(1)
Pakistan	13
Philippines	22(1)
Poland	18(1)
Portugal	23(1)
Romania	20(1)
Russia (Scholarships only)	18
Slovak Republic	21(1)
Spain	22(1)
Thailand	22(1)
Trinidad and Tobago	19(1)
Tunisia	20
Ukraine (Scholarships only)	20
Venezuela	21(1)

\* The U.S. – U.S.S.R. income tax treaty remains in effect for the following members of the Commonwealth of Independent States: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan. That treaty will remain in effect until new treaties with these individual countries are negotiated and ratified.