

### Iran avoidance of double taxation agreements with other countries (Ratified)

No.	Country	No.	Country	No.	Country	No.	Country
1	Algeria	12	Georgia	23	Pakistan	34	Syria
2	Armenia	13	Germany	24	Poland	35	Tajikistan
3	Austria	14	Indonesia	25	Qatar	36	Tunisia
4	Azerbaijan	15	Kazakhstan	26	Romania	37	Turkey
5	Bahrain	16	Kuwait	27	Serbia	38	Turkmenistan
6	Belarus	17	Kyrgyzstan	28	South Africa	39	Ukraine
7	Bulgaria	18	Lebanon	29	Sri Lanka	40	Uzbekistan
8	Jordan	19	Macedonia	30	Spain	41	Venezuela
9	China	20	Malaysia	31	Sudan	42	Russia
10	Croatia	21	North Korea	32	Slovenia	43	
11	France	22	Oman	33	Switzerland	44	