

| State/Area           | Dividends WHT      |                |                           | Interest WHT  |                           | Royalties WHT |                              | Scope of Royalties |            | Source taxation on capital gains from shares |                    |                            | Anti-abuse provision |               |
|----------------------|--------------------|----------------|---------------------------|---------------|---------------------------|---------------|------------------------------|--------------------|------------|--|--------------------|----------------------------|----------------------|---------------|
|                      | Participation rate | Portfolio rate | Anti-deductible dividends | Ordinary rate | Special rate              | Ordinary rate | Special rate                 | Equipment          | Alienation | General shares                               | Controlling shares | Real estate company shares | LoB clause           | PPT or others |
| Algeria              | 5%                 | 10%            | ✓                         | 7%            |                           | 10%           |                              |                    |            |  |                    | ✓                          |                      | ✓             |
| Australia            | 0% / 5%            | 10%            | ✓                         | 10%           | Financial institutions 0% | 5%            |                              |                    |            |  | ✓                  | ✓                          | ✓                    | ✓             |
| Austria              | 0%                 | 10%            | ✓                         | 0%            |                           | 0%            |                              |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| Azerbaijan           | -                  | 7%             | ✓                         | 7%            |                           | 7%            |                              | ✓                  |            |  |                    | ✓                          |                      | ✓             |
| Bangladesh           | 10%                | 15%            |                           | 10%           |                           | 10%           |                              | ✓                  | ✓          | ✓  | -                  | -                          |                      |               |
| Belgium              | 0%                 | 10%            | ✓                         | 10%           | Inter-enterprise 0%       | 0%            |                              |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| Brazil               | -                  | 12.5%          |                           | 12.5%         |                           | 12.5%         | Trade marks 25%<br>Films 15% | ✓                  |            |  |                    |                            |                      |               |
| Brunei               | 5%                 | 10%            | ✓                         | 10%           |                           | 10%           |                              |                    |            |  | ✓                  | ✓                          |                      |               |
| Bulgaria             | 10%                | 15%            |                           | 10%           |                           | 10%           |                              | ✓                  | ✓          | ✓  | -                  | -                          |                      |               |
| Canada               | 5%                 | 15%            |                           | 10%           |                           | 10%           |                              | ✓                  |            | ✓  | -                  | -                          |                      |               |
| Chile                | 5%                 | 15%            |                           | 15% / 10%     | Financial institutions 4% | 10%           | Equipment 2%                 | ✓                  |            |  | ✓                  | ✓                          |                      | ✓             |
| China                | -                  | 10%            |                           | 10%           |                           | 10%           |                              | ✓                  |            | ✓  | -                  | -                          |                      |               |
| Columbia             | 5%                 | 10%            | ✓                         | 10%           |                           | 10%           | Equipment 2%                 | ✓                  |            |  | ✓                  | ✓                          | ✓                    | ✓             |
| Croatia              | 0%                 | 5%             | ✓                         | 5%            |                           | 5%            |                              |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| (Czecho Slovakia *1) | 10%                | 15%            |                           | 10%           |                           | 10%           | Cultural royalty 0%          | ✓                  |            |  |                    |                            |                      |               |
| Denmark              | 0%                 | 15%            | ✓                         | 0%            |                           | 0%            |                              |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| Ecuador              | -                  | 5%             | ✓                         | 10%           | Bank 0%                   | 10%           |                              |                    |            |  |                    | ✓                          |                      | ✓             |
| Egypt                | -                  | 15%            |                           | No limitation |                           | 15%           |                              | ✓                  |            | ✓  | -                  | -                          |                      |               |
| Estonia              | 0%                 | 10%            | ✓                         | 10%           |                           | 5%            |                              |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| Fiji                 | 10%                | 15%            |                           | 10%           |                           | 10%           |                              | ✓                  | ✓          |  | ✓                  |                            |                      |               |
| Finland              | 10%                | 15%            |                           | 10%           |                           | 10%           |                              | ✓                  | ✓          |  |                    |                            |                      |               |
| France               | 0% / 5%            | 10%            | ✓                         | 10%           | Financial institutions 0% | 0%            |                              |                    |            |  | ✓                  | ✓                          | ✓                    | ✓             |

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|-------------|--------------------|------------------|---------------------------|----------------------------------|---------------------------------------|---------------|---------------------|--------------------|------------|--|--------------------|----------------------------|----------------------|---------------|
|             | Participation rate | Portfolio rate   | Anti-deductible dividends | Ordinary rate                    | Special rate                          | Ordinary rate | Special rate        | Equipment          | Alienation | General shares                               | Controlling shares | Real estate company shares | LoB clause           | PPT or others |
| Georgia     | -                  | 5%               | ✓                         | 5%                               |                                       | 0%            |                     |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| Germany     | 0% / 5%            | 15%              |                           | 0%                               | No limitation for contingent interest | 0%            |                     |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| Hong Kong   | 5%                 | 10%              | ✓                         | 10%                              |                                       | 5%            |                     |                    |            |  |                    | ✓                          |                      | ✓             |
| Hungary     | -                  | 10%              |                           | 10%                              |                                       | 10%           | Cultural royalty 0% | ✓                  |            |  |                    |                            |                      |               |
| Iceland     | 0%/5%              | 15%              | ✓                         | 0%                               |                                       | 0%            |                     |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| India       | -                  | 10%              |                           | 10%                              |                                       | 10%           |                     | ✓                  |            | ✓  | -                  | -                          |                      |               |
| Indonesia   | 10%                | 15%              |                           | 10%                              |                                       | 10%           |                     | ✓                  |            |  |                    |                            |                      |               |
| Ireland     | 10%                | 15%              |                           | 10%                              |                                       | 10%           |                     | ✓                  |            |  |                    |                            |                      |               |
| Israel      | 5%                 | 15%              |                           | 10%                              |                                       | 10%           |                     | ✓                  | ✓          | ✓  | -                  | -                          |                      |               |
| Italy       | 10%                | 15%              |                           | 10%                              |                                       | 10%           |                     | ✓                  |            |  |                    |                            |                      |               |
| Jamaica     | 5%                 | 10%              | ✓                         | 10%                              |                                       | 10%           | Equipment 2%        | ✓                  |            |  |                    | ✓                          |                      | ✓             |
| Kazakhstan  | 5%                 | 15%              | ✓                         | 10%                              |                                       | 5%            |                     | ✓                  |            |  | ✓                  | ✓                          |                      |               |
| Kuwait      | 5%                 | 10%              | ✓                         | 10%                              |                                       | 10%           |                     |                    |            |  |                    | ✓                          |                      |               |
| Latvia      | 0% (Company)       | 10% (Individual) | ✓                         | 0% (Company)<br>10% (Individual) |                                       | 0%            |                     |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| Lithuania   | 0% (Company)       | 10% (Individual) | ✓                         | 0% (Company)<br>10% (Individual) |                                       | 0%            |                     |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| Luxemburg   | 5%                 | 15%              |                           | 10%                              |                                       | 10%           |                     | ✓                  |            | ✓  | -                  | -                          |                      |               |
| Malaysia    | 5%                 | 15%              |                           | 10%                              |                                       | 10%           |                     | ✓                  | ✓          | ✓  | -                  | -                          |                      |               |
| Mexico      | 0% / 5%            | 15%              |                           | 15%                              | Financial institutions 10%            | 10%           |                     | ✓                  |            |  | ✓                  | ✓                          |                      |               |
| Morocco     | 5%                 | 10%              |                           | 10%                              |                                       | 10%           | Equipment 5%        | ✓                  |            |  | ✓                  | ✓                          |                      | ✓             |
| Netherlands | 0% / 5%            | 10%              | ✓                         | 10%                              | Financial institutions 0%             | 0%            |                     |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| New Zealand | 0% / 5%            | 10%              | ✓                         | 10%                              | Financial institutions 0%             | 5%            |                     |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| Norway      | 5%                 | 15%              |                           | 10%                              |                                       | 10%           |                     |                    | ✓          | ✓  | -                  | -                          |                      |               |

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|---------------------|--------------------|----------------|---------------------------|---------------|----------------------------|----------------|-----------------------|--------------------|------------|--|--------------------|----------------------------|----------------------|---------------|
|                     | Participation rate | Portfolio rate | Anti-deductible dividends | Ordinary rate | Special rate               | Ordinary rate  | Special rate          | Equipment          | Alienation | General shares                               | Controlling shares | Real estate company shares | LoB clause           | PPT or others |
| <b>Oman</b>         | 5%                 | 10%            | ✓                         | 10%           |                            | 10%            |                       | ✓                  |            |  |                    | ✓                          |                      | ✓             |
| <b>Pakistan</b>     | 7,5% / 5%          | 10%            | ✓                         | 10%           |                            | 10%            |                       | ✓                  |            |  | ✓                  | ✓                          |                      |               |
| <b>Peru</b>         | -                  | 10%            |                           | 10%           |                            | 15%            |                       | ✓                  |            |  | ✓                  | ✓                          |                      | ✓             |
| <b>Philippines</b>  | 10%                | 15%            |                           | 10%           |                            | 10%            | Films 15%             | ✓                  |            |  |                    | ✓                          |                      |               |
| <b>Poland</b>       | -                  | 10%            |                           | 10%           |                            | 10%            | Cultural royalty 0%   | ✓                  |            |  |                    |                            |                      |               |
| <b>Portugal</b>     | 5%                 | 10%            | ✓                         | 10%           | Banking institutions 5%    | 5%             |                       |                    |            |  |                    | ✓                          |                      | ✓             |
| <b>Qatar</b>        | 5%                 | 10%            | ✓                         | 10%           |                            | 5%             |                       | ✓                  |            |  |                    | ✓                          |                      | ✓             |
| <b>Romenia</b>      | -                  | 10%            |                           | 10%           |                            | 15%            | Cultural royalty 10%  | ✓                  |            |  |                    |                            |                      |               |
| <b>Russia</b>       | 5%                 | 10%            | ✓                         | 0%            | Contingent interest 10%    | 0%             |                       |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| <b>Saudi Arabia</b> | 5%                 | 10%            |                           | 10%           |                            | 10%            | Equipment 5%          | ✓                  |            |  | ✓                  | ✓                          |                      | ✓             |
| <b>Serbia</b>       | 5%                 | 10%            |                           | 10%           |                            | 10%            | Copyright 5%          | ✓                  |            |  |                    | ✓                          |                      | ✓             |
| <b>Singapore</b>    | 5%                 | 15%            |                           | 10%           |                            | 10%            |                       | ✓                  | ✓          |  | ✓                  | ✓                          |                      |               |
| <b>Slovenia</b>     | -                  | 5%             |                           | 5%            |                            | 5%             |                       |                    |            |  |                    | ✓                          |                      | ✓             |
| <b>South Africa</b> | 5%                 | 15%            |                           | 10%           |                            | 10%            |                       | ✓                  | ✓          | ✓  | -                  | -                          |                      | ✓             |
| <b>South Korea</b>  | 5%                 | 15%            |                           | 10%           |                            | 10%            |                       | ✓                  | ✓          |  | ✓                  | ✓                          |                      |               |
| <b>Spain</b>        | 0%                 | 5%             | ✓                         | 0%            |                            | 0%             |                       |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| <b>Sri Lanka</b>    | -                  | 20%            |                           | No limitation | Banking institutions 0%    | Reduced by 50% | Copyright 0% Films 0% | ✓                  |            | ✓  | -                  | -                          |                      |               |
| <b>Sweden</b>       | 0%                 | 10%            | ✓                         | 0%            | Contingent interest 10%    | 0%             |                       | ✓                  |            | ✓  | -                  | -                          | ✓                    | ✓             |
| <b>Switzerland</b>  | 0%                 | 10%            |                           | 0%            | Contingent interest 10%    | 0%             |                       |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| <b>Taiwan</b>       | -                  | 10%            |                           | 10%           |                            | 10%            |                       |                    |            |  |                    | ✓                          |                      | ✓             |
| <b>Thailand</b>     | 20% / 15%          | No limitation  |                           | 25%           | Financial institutions 10% | 15%            |                       | Other income       | ✓          | ✓  | -                  | -                          |                      |               |
| <b>Turkey</b>       | 10%                | 15%            |                           | 15%           | Financial institutions 10% | 10%            |                       | ✓                  | ✓          | ✓  | -                  | -                          |                      |               |

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|--------------|--------------------|----------------|---------------------------|---------------|---------------------------|---------------|---------------------|--------------------|------------|--|--------------------|----------------------------|----------------------|---------------|
|              | Participation rate | Portfolio rate | Anti-deductible dividends | Ordinary rate | Special rate              | Ordinary rate | Special rate        | Equipment          | Alienation | General shares                               | Controlling shares | Real estate company shares | LoB clause           | PPT or others |
| U.A.E        | 5%                 | 10%            |                           | 10%           |                           | 10%           |                     |                    | ✓          |  | ✓                  | ✓                          |                      | ✓             |
| U.K          | 0%                 | 10%            | ✓                         | 0%            | Contingent interest 10%   | 0%            |                     |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| Uruguay      | 5%                 | 10%            | ✓                         | 10%           | Financial institutions 0% | 10%           |                     |                    |            |  |                    | ✓                          |                      | ✓             |
| U.S.A        | 0% / 5%            | 10%            | ✓                         | 0%            | Contingent interest 10%   | 0%            |                     |                    |            |  |                    | ✓                          | ✓                    | ✓             |
| (U.S.S.R *2) | -                  | 15%            |                           | 10%           |                           | 10%           | Cultural royalty 0% | ✓                  |            | ✓  | -                  | -                          |                      |               |
| Uzbekistan   | 5%                 | 10%            | ✓                         | 5%            |                           | 5%            | Copyright 0%        | ✓                  |            |  |                    | ✓                          | ✓                    | ✓             |
| Vietnam      | -                  | 10%            |                           | 10%           |                           | 10%           |                     | ✓                  | ✓          |  | ✓                  | ✓                          |                      |               |
| Zambia       | -                  | 0%             |                           | 10%           |                           | 10%           |                     | ✓                  |            |  |                    |                            |                      |               |

\*1 Applicable in relations with Czech and Slovak.

\*2 Applicable in relations with Kyrgyzstan, Tajikistan, Turkmenistan, Ukraine, Armenia, Belarus and Moldova.