

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
Australia	0% / 5%	10%	✓	10%	Financial institutions 0%	5%					✓	✓	✓	✓
Austria	0%	10%	✓	0%		0%						✓	✓	✓
Bangladesh	10%	15%		10%		10%		✓	✓	✓	-	-		
Belgium	0%	10%	✓	10%	Inter-enterprise 0%	0%						✓	✓	✓
Brazil	-	12.5%		12.5%		12.5%	Trade marks 25% 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%		✓		✓	-	-		
(Czecho Slovakia *1)	10%	15%		10%		10%	Cultural royalty 0%	✓						
Croatia	0%	5%	✓	5%		5%						✓	✓	✓
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%					✓	✓	✓	✓
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) 10% (Individual)		0%						✓	✓	✓
Lithuania	0% (Company)	10% (Individual)	✓	0% (Company) 10% (Individual)		0%						✓	✓	✓
Luxemburg	5%	15%		10%		10%		✓		✓	-	-		
Malaysia	5%	15%		10%		10%		✓	✓	✓	-	-		
Mexico	0% / 5%	15%		15%	Financial institutions 10%	10%		✓			✓	✓		
Netherlands	0% / 5%	10%	✓	10%	Financial institutions 0%	0%						✓	✓	✓
New Zealand	0% / 5%	10%	✓	10%	Financial institutions 0%	5%						✓	✓	✓
Norway	5%	15%		10%		10%			✓	✓	-	-		
Oman	5%	10%	✓	10%		10%		✓				✓		✓
Pakistan	7,5% / 5%	10%	✓	10%		10%		✓			✓	✓		
Peru	-	10%		10%		15%		✓			✓	✓		✓
Philippines	10%	15%		10%		10%	Films 15%	✓				✓		
Poland	-	10%		10%		10%	Cultural royalty 0%	✓						
Portugal	5%	10%	✓	10%	Banking institutions 5%	5%						✓		✓
Qatar	5%	10%	✓	10%		5%		✓				✓		✓
Romenia	-	10%		10%		15%	Cultural royalty 10%	✓						
Russia	5%	10%	✓	0%	Contingent interest 10%	0%						✓	✓	✓
Saudi Arabia	5%	10%		10%		10%	Equipment 5%	✓			✓	✓		✓
Serbia	5%	10%		10%		10%	Copyright 5%	✓				✓		✓
Singapore	5%	15%		10%		10%		✓	✓		✓	✓		

Slovenia	-	5%		5%		5%						✓		✓
South Africa	5%	15%		10%		10%		✓	✓	✓	-	-		✓
South Korea	5%	15%		10%		10%		✓	✓		✓	✓		
Spain	0%	5%	✓	0%		0%						✓	✓	✓
Sri Lanka	-	20%		No limitation	Banking institutions 0%	Reduced by 50%	Copyright 0% Films 0%	✓		✓	-	-		
Sweden	0%	10%	✓	0%	Contingent interest 10%	0%		✓		✓	-	-	✓	✓
Switzerland	0% / 5%	10%		10%	Financial institutions 0%	0%						✓	✓	✓
Taiwan	-	10%		10%		10%						✓		✓
Thailand	20% / 15%	No limitation		25%	Financial institutions 10%	15%		Other income	✓	✓	-	-		
Turkey	10%	15%		15%	Financial institutions 10%	10%		✓	✓	✓	-	-		
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, Moldova and Azerbaijan.