

Non-Resident Withholding Tax Rates for Treaty Countries¹

Country ²	Interest ³	Dividends ⁴	Royalties ⁵	Pensions/ Annuities ⁶
Algeria	15%	15%	0/15%	15/25%
Argentina ⁷	12.5	10/15	3/5/10/15	15/25
Armenia	10	5/15	10	15/25
Australia	10	5/15	10	15/25
Austria	10	5/15	0/10	25
Azerbaijan	10	10/15	5/10	25
Bangladesh	15	15	10	15/25
Barbados	15	15	0/10	15/25
Belgium ⁸	10	5/15	0/10	25
Brazil	15	15/25	15/25	25
Bulgaria ⁹	10	10/15	0/10	10/15/25
Cameroon	15	15	15	25
Chile ¹⁰	15	10/15	15	15/25
China, People's Republic	10	10/15	10	25
Columbia	10	5/15	10	15/25
Croatia	10	5/15	10	10/15/25
Cyprus	15	15	0/10	15/25
Czech Republic	10	5/15	10	15/25
Denmark	10	5/15	0/10	25
Dominican Republic	15	15	0/15	15/25
Ecuador ¹¹	15	5/15	10/15	15/25
Egypt	15	15	15	25
Estonia ¹²	10	5/15	10	10/15/25
Finland	10	5/15	0/10	15/20/25

Refer to notes on the following pages.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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M Mosston

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