

Jan 2021

Country	Withholding Tax
Albania	10.000%
Algeria	15.000%
Anguilla	0.000%
Argentina	7.000%
Australia	30.000%
Austria	27.500%
Bahamas	0.000%
Bahrain	0.000%
Bangladesh	20.000%
Belarus	15.000%
Belgium	30.000%
Bermuda	0.000%
Bolivia	13.000%
Bosnia and Herzegovina	5.000%
Botswana	7.500%
Brazil	0.000%
British Virgin Islands	0.000%
Bulgaria	5.000%
Burkina Faso	12.500%
Cameroon	15.000%
Canada	25.000%
Cayman Islands	0.000%
Chile	35.000%
China	10.000%
Colombia	37.100%
Costa Rica	15.000%
Croatia	12.000%
Curacao	0.000%
Cyprus	0.000%
Czech Republic	15.000%
Denmark	27.000%
Dominican Republic	25.000%

Country	Withholding Tax
Ecuador	0.000%
Egypt	10.000%
Estonia	0.000%
Faroe Islands	35.000%
Finland	30.000%
France	26.500%
Gabon	20.000%
Germany	26.375%
Ghana	8.000%
Gibraltar	0.000%
Greece	5.000%
Guernsey	0.000%
Honduras	0.000%
Hong Kong	0.000%
Hungary	0.000%
Iceland	20.000%
India	28.496%
Indonesia	20.000%
Ireland	25.000%
Isle of Man	0.000%
Israel	25.000%
Italy	26.000%
Ivory Coast	10.000%
Jamaica	33.330%
Japan <sup>1</sup>	20.315%
Jersey	0.000%
Kazakhstan	15.000%
Kenya	10.000%
Kuwait	0.000%
Latvia	0.000%
Lebanon	10.000%
Liberia	15.000%

Country	Withholding Tax
Liechtenstein	0.000%
Lithuania	15.000%
Luxembourg	15.000%
Macao	0.000%
Macedonia	10.000%
Malaysia	0.000%
Malta	0.000%
Marshall Islands	0.000%
Mauritius	0.000%
Mexico	10.000%
Mongolia	0.000%
Morocco	15.000%
Namibia	20.000%
Netherlands	15.000%
New Zealand	30.000%
Nicaragua	0.000%
Niger	0.000%
Nigeria	10.000%
Norway	25.000%
Oman	0.000%
Pakistan	15.000%
Panama	20.000%
Papua New Guinea	15.000%
Paraguay	15.000%
Peru	5.000%
Philippines	30.000%
Poland	19.000%
Portugal	25.000%
Puerto Rico	10.000%
Qatar	0.000%
Romania	5.000%
Russia	15.000%

Country	Withholding Tax
Saudi Arabia	5.000%
Senegal	10.000%
Serbia	20.000%
Serbia and Montenegro	20.000%
Seychelles	15.000%
Singapore	0.000%
Slovakia	35.000%
Slovenia	15.000%
South Africa	20.000%
South Korea	22.000%
Spain	19.000%
Sri Lanka	14.000%
Sweden	30.000%
Switzerland	35.000%
Taiwan	21.000%
Tanzania	5.000%
Thailand	10.000%
Togo	13.000%
Tunisia	10.000%
Turkey	15.000%
Turkmenistan	15.000%
U.S. Virgin Islands	0.000%
Ukraine	15.000%
United Arab Emirates	0.000%
United Kingdom	0.000%
United States	30.000%
Uruguay	7.000%
Uzbekistan	10.000%
Venezuela	34.000%
Vietnam	0.000%
Zambia	15.000%
Zimbabwe	10.000%

<sup>1</sup> incl. 5% inhabitant tax