

WEF 1/1/2008				WITHHOLDING TAX RATES IN RESPECT OF												
PAYMENT TO NON-RESIDENT INDIVIDUALS & COMPANIES																
Country	U.S.A	CANADA	U.K	CARICOM	DENMARK	NORWAY	ITALY	SWITZERLAND	GERMANY	SWEDEN	FRANCE	VENEZUELA	INDIA	CHINA	LUXEMBOURG	OTHER COUNTRY
Rates	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
Types of Payment	paid or credited															
Dividends and Other Distributions Paid to:																
Individuals	10	10	10	0	10	10	10	10	10	10	10	10	10	10	10	10
Companies	10	10	10	0	10	10	10	10	10	10	10	10	10	10	10	10
Companies Owning 10% or more voting C	10	5	10	0	10	10	10	10	10	10	10	10	10	5	5	10
Companies Owning 25% or more voting C	10	5	10	0	10	10	10	10	10	10	10	5	10	5	5	10
Companies Owning 50% or more voting C	5	5	10	0	10	10	10	10	10	10	10	5	10	5	5	10
Preference Dividend	10	10	10	10	10	10	10	10	10	10	10	10	5	10	10	10
Branch Profits - Profits deemed remit	5	5	5	0	5	5	5	5	5	5	5	5	5	5	5	5
Interest Paid To:																
Individuals	15	10	10	15	15	15	10	10	15	15	10	15	10	10	7.5	15
Banks or other Financial Institutions	15	10	10	15	15	15	10	10	* 10/15	10	10	15	10	10	7.5	15
Companies	15	10	10	15	15	15	10	10	15	15	10	15	10	10	10	15
Royalties, patents etc. Paid To:																
Individuals	15	10	10	15	15	15	5	10	10	15	10	10	10	10	10	15
Companies	15	10	10	15	15	15	5	10	10	15	10	10	10	10	10	15
Companies on Films	15	10	10	15	15	15	5	10	10	15	10	10	10	10	10	15
Individuals & Companies on Literary Dramatic or Musical Reproduction (Excluding Films)	0	0	0	15	0	0	0	0	0	0	0	10	10	10	10	15
Pension and Annuities																
Government	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Private/Purchased	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Professionals Services	15	15	15	0	15	15	15	15	15	15	15	15	15	0	0	15
Artiste/Athletes	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Alimony	0	0	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Management Charges (or Charges For The																
The Provision of Personal Services & Technical & Managerial Skills) Paid To																
Companies treated as a corporation for US tax purposes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Companies	15	10	10	15	5	5	5	5	5	12.5	10	10	10	15	5	15
Independent Persons	15	10	10	15	5	5	5	5	15	12.5	10	15	10	0	5	15
Rents - Immovable Property	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Other Payments	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
These are generally accepted rates, except, if there are specific situations as stated in the relevant Double Tax Agreement.																
NB: (FOR GERMANY ONLY) Other financial institutions interest paid to the German Gov't Deutsche Bundesbank the Kreditanstalt fur Wiederaufbau or Deutsche Gesellschaft fur wirtschaftliche Zusammenarbeit Tax - 0																
* Banks in Germany 10% payable Financial Institutions 15% payable																
OTHER PAYMENTS TO NON-RESIDENTS NOT SUBJECT TO WITHHOLDING TAX																

BUT SUBJECT TO CORPORATION TAX OR INCOME TAX

																	OTHER
Country	U.S.A	CANADA	U.K	CARICOM	DENMARK	NORWAY	ITALY	SWITZERLAND	GERMANY	SWEDEN	FRANCE	VENEZUELA	INDIA	CHINA	LUXEMBO	COUNTRY	
Rates	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
Types of Payment																	
Rents - Immovable Property																	
(Net) Company	25	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	0
(Net) Individuals	25	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	0
Directors Fees																	
Directors Fees	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Individuals & Companies in Respect of																	
Mining-Quarries																	
Company	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Individual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pension and Annuities																	
Government	25	0	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Private/Purchased	0	0	0	25	0	0	0	0	0	25	0	25	25	0	25	25	25
Management Charges																	
Employees	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Independent Persons	0	0	0	0	0	0	0	0	0	0	0	0	0	25	0	0	0
Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	0	25	0	0	0