

COUNTRY	ENTRY INTO FORCE	DIVIDENDS	
		General	Reduced
ALBANIA	01/09/2004	15	5*
ALGERIA	10/01/2003	15	15
ARGENTINA	22/07/1999	15	10*
ARMENIA	01/10/2001	15	5*
AUSTRALIA	01/11/1979	15	15
AUSTRIA	28/06/1973	15	15
AZERBAIJAN	12/08/2004	15	5*/10**
<i>BAHRAIN</i>		<i>10</i>	<i>0*</i>
BANGLADESH	09/12/1997	15	15
BELARUS	13/10/1998	15	5*
BOSNIA HERZAGOVINA (former YUGOSLAVIA)	26/05/1983	15	10*
BRAZIL	13/07/1973	15	15
BULGARIA	28/11/1991	10	10
CANADA	06/10/2004	15	5*
CHILE	05/05/2010	15	0*
CHINA (PEOPLE'S REPUBLIC)	11/09/1987	10	10
<i>CONGO (DEMOCRATIC REPUBLIC)</i>		<i>10</i>	<i>5*</i>
COTE D'IVOIRE	30/12/1980	15	15
CROATIA	01/04/2004	15	5*
CYPRUS	08/12/1999	15	10*
CZECH REPUBLIC	24/07/2000	15	5*
DENMARK	31/12/1970	15	15
ECUADOR	18/03/2004	15	15
EGYPT	03/03/1997	20	15*
ESTONIA	15/04/2003	15	5*
FINLAND	27/12/1978	15	5*
France	17/06/1965	15	10*
GABON	13/05/2005	15	15
GEORGIA	04/05/2004	15	5*
GERMANY	30/07/1969	15	15
GHANA	17/10/2008	15	10*
GREECE	30/12/2005	15	5*
HONG KONG	07/10/2004	15	5*
HUNGARY	25/02/1984	10	10
ICELAND	19/06/2003	15	5*

INDIA	01/10/1997	15	15
INDONESIA	07/11/2001	15	10*
IRELAND	31/12/1973	15	15
<i>ISLE OF MAN</i>		15	0*
ISRAEL	04/11/1975	15	15
ITALY	29/07/1989	15	15
JAPAN	16/04/1970	15	10*
KAZAKHSTAN	13/04/2000	15	5*
KUWAIT	28/10/2000	10	10
KYRGYZSTAN (former USSR)	08/01/1991	15	15
LATVIA	07/05/2003	15	5*
LITHUANIA	05/05/2003	15	5*
Luxembourg	30/12/1972	15	10*
<i>MACAO</i>		10	5*
MACEDONIA (former YUGOSLAVIA)	26/05/1983	15	10*
<i>MACEDONIA</i>		15	5*
MALAYSIA	14/08/1975	15	15
MALTA	03/01/1975	15	15
MAURITIUS	28/01/1999	10	5*
MEXICO	01/02/1997	15	5*
MOLDOVA (former USSR)	08/01/1991	15	15
<i>MOLDOVA</i>		10	*0/5**
MONGOLIA	30/03/2000	15	5*
MOROCCO	30/04/2009	10	6.5*
NETHERLANDS	31/12/2002	15	5*
NEW ZEALAND	08/12/1983	15	15
NIGERIA	27/10/1994	15	12.5*
NORWAY	04/10/1991	15	5*
<i>OMAN</i>		10	5*
<i>QATAR</i>		10	0*/5**
PAKISTAN	02/09/1983	15	15
PHILIPPINES	09/07/1980	15	10*
POLAND	29/04/2004	15	5*
Portugal	19/02/1971	15	15
ROMANIA	17/10/1998	15	5*
RUSSIA	26/06/2000	10	10
SAN MARINO	25/06/2007	15	0*/5**
SENEGAL	04/02/1993	15	15
SERBIA AND MONTENEGRO (former	26/05/1983	15	10*

YUGOSLAVIA)			
<i>SEYCHELLES</i>		15	5*
SINGAPORE	27/11/2008	15	5*
SLOVAKIA	13/06/2000	15	5*
SLOVENIA	02/10/2002	15	5*
SOUTH AFRICA	10/10/1998	15	5*
SOUTH KOREA	19/09/1979	15	15
SPAIN	25/06/2003	15	0*
SRI LANKA	12/06/1985	15	15
SWEDEN	24/02/1993	15	5*
SWITZERLAND	26/09/1980	15	10*
TAIWAN	14/12/2005	10	10
TAJIKISTAN (former USSR)	08/01/1991	15	15
<i>TAJIKISTAN</i>		15	0*
THAILAND	28/12/1980	20	15*
TUNISIA	16/10/1976	15	15
<i>TUNISIA</i>		15	5*
TURKEY	08/10/1991	20	15*
TURKMENISTAN (former USSR)	08/01/1991	15	15
<i>UGANDA</i>		15	5*
UKRAINE	25/02/1999	15	5*
UNITED ARAB EMIRATES	06/01/2004	10	5*
UNITED KINGDOM	21/10/1989	10	5*
UNITED STATES OF AMERICA	28/12/2007	15	5*
UZBEKISTAN	08/07/1999	15	5*
VENEZUELA	13/11/1998	15	5*
VIETNAM	25/06/1999	15	5*/10**

1. These represent the most up-to-date tax treaties. Previous treaties may have had different conditions or rates.
2. Tax Treaties *in italics* have not yet entered into force and are therefore currently not applicable.
3. For full details of the application of reduced rates (listed in the final column) please contact us. In general these rates apply to beneficiaries holding a significant shareholding in the issuing company.