

**DTA table - equities**

<b>Country</b>	<b>Withholding tax rate (%)</b>
Argentina	15
Armenia	15
Australia	15
Austria (2)	10
Azerbaijan	10
Barbados (3)	15
Belarus	15
Belgium (2)	15
Bosnia-Herzegovina	15
Brazil	20/ 30
Bulgaria	10
Canada	15
China	10
Croatia	15
Cyprus (2/4)	15
Czech Republic (2)	15
Denmark (2)	15
Egypt	10
Estonia (2)	15
Faroe Islands	15
France	0
Georgia	10
Germany (2)	15
Greece (2)	13
Hungary (2)	15
Iceland (2)	15
India	10
Indonesia	15
Ireland (3)	0
Israel	15
Italy (2)	15
Japan	15
Kazakhstan	15
Kyrgyzstan	15
Latvia (2)	15
Liechtenstein	20 / 30
Lithuania (2)	15
Luxembourg (2/5)	15
Macedonia	15
Malaysia	15
Malta (2)	15
Mexico	0
Moldova	15
Morocco	10
New Zealand	15
Norway (2)	15
Pakistan (6)	20
Poland (2)	15
Portugal (2)	15
Romania (2)	5
Russia	12
Serbia and Montenegro	15
Singapore (6)	10
Slovak Republic (2)	15
Slovenia (2)	15
South Africa	15
South Korea	15



## Fiscal operational guide: FINLAND

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Spain (2)	15
Sri Lanka	15
Sweden (2)	15
Switzerland	10
Tajikistan	15
Tanzania	20
Thailand	20 / 30
The Netherlands (2)	15
The Philippines	20 / 30
Turkey	15
Ukraine	15
United Arab Emirates (7)	20 / 30
United Kingdom (3)	0
United States (8)	15
Uruguay	15
Uzbekistan	15
Vietnam	15
Zambia	15

### Notes

(1) The withholding tax rate may differ if the holding is substantial. Consult your tax advisors for more information.

(2) For corporate entities no tax is due:

if these dividends were tax free under § 6 a Business Tax Act if paid to a Finnish corporate entity and if the recipient does not receive a full credit for the Finnish tax in the country of residence;

on dividends paid to a company meant in the EC Parent-Subsidiary Directive owning at least 10% of the capital of the paying company.

(3) The withholding tax rate for an individual is 30% if the income is exempt from tax in its country of residence.

(4) If the Act on Tax at Source (§3 paragraph 2 and 3) is applicable, a withholding tax rate of 18,38% or 24,50% applies for corporate entities.

(5) If the recipient is a special holding company, a withholding tax rate of 30% applies.

(6) If the recipient is a company, a withholding tax rate of 15% applies.

(7) If the recipient proves that he has a domicile (individual) or is incorporated in the United Arab Emirates no tax is due.

(8) Dividends paid to qualified parent-subsubsidiary companies and pension funds (Article 10, paragraph 3) are exempt from withholding tax.

