

List of DTA Countries

Country	WHT rate (%) (1)	Country	WHT rate (%) (1)
Algeria	15	Luxembourg	15 ⁽²⁾
Austria	15	Macao	10
Belgium	15	Malta	15
Brazil	15	Mexico	10
Bulgaria	15	Moldova	15
Canada	15	Morocco	15
Cape Verde	10	Mozambique	10
Chile	15	The Netherlands	10
China	10	Pakistan	15
Cuba	10	Panama	15
Czech Republic	15	Poland	15
Denmark	10	Romania	15
Estonia	10	Russia	15
Finland	15	Singapore	10
France	15	Slovak Republic	15
Germany	15	Slovenia	15
Greece	15	South Africa	15
Hong Kong	10	Spain	15
Hungary	15	Sweden	10
Iceland	15	Switzerland	15
India	15	Tunisia	15
Indonesia	10	Turkey	15
Ireland	15	Ukraine	15
Israel	15	United Arab Emirates	15
Italy	15	United Kingdom	15
Republic of Korea	15	United States	15
Latvia	10	Uruguay	10
Lithuania	10	Venezuela	15

Footnotes

1) The withholding tax rate may differ if the holding is substantial. Participants should consult their tax advisers for more information.

