



Other Payments to Non Residents Not Subject to Withholding Tax But Subject to Corporation Tax or Income Tax

Country	Brazil	Canada	China	CARICOM	Denmark	France	Germany	India	Italy	Luxembourg	Norway	Spain	Sweden	Switzerland	UK	USA	Venezuela	Other
Rates	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
Type of Payment																		
Pensions and Annuities																		
Government	25	0	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Private/Purchased	0	0	0	25	0	0	0	25	0	25	0	0	25	0	0	0	25	25
Professional Services over 6 months	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Rents- Immovable Property																		
Company	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Individual	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Directors Fees	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25

Note these rates are a general guide only.

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