



Withholding Tax Rates

Country	Brazil	Canada	China	CARICOM	Denmark	France	Germany	India	Italy	Luxembourg	Norway	Spain	Sweden	Switzerland	UK	USA	Venezuela	Other
Rates	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
Type of Payment																		
Dividends and other Distributions Paid to:																		
Individuals	10	10	10	0	10	10	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	10	10
Companies owning 10% or more voting power	10	5	5	0	10	10	10	10	10	5	10	10	10	10	10	10	10	10
Companies owning 25% or more voting power	10	5	5	0	10	10	10	10	10	5	10	5	10	10	10	10	10	10
Companies owning 50% or more voting power	5	5	5	0	5	5	5	5	5	5	5	0	5	5	5	5	5	5
Preference Dividends	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Branch Profits- Profits Deemed Remitted	5	5	5	0	5	5	5	5	5	5	5	0	5	5	5	5	5	5
Interest Paid To:																		
Individuals	15	10	10	15	15	10	15	10	10	7.5	15	8	15	10	10	15	15	15
Banks of Other Financial Institutions	15	10	10	15	15	10	10 & 15	10	10	7.5	15	8	10	10	10	15	15	15
Companies	15	10	10	15	15	10	15	10	10	10	15	8	15	10	10	15	15	15
Royalties, Patents etc Paid To																		
Individuals	15	10	10	15	15	10	10	10	5	10	15	5	15	10	10	15	15	15
Companies	15	10	10	15	15	10	10	10	5	10	15	5	15	10	10	15	15	15
Companies	15	10	10	15	15	10	10	10	5	10	15	5	15	10	10	15	15	15
Pensions and Annuities																		
Government	0	15	0	0	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	0	0
Professional Services	15	15	0	15	15	15	15	0	15	0	15	15	15	15	10	15	15	15
Artiste / Athlete	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Alimony	15	0	15	15	15	15	15	15	15	15	15	15	15	15	15	0	15	15
Management Charges Or Charges for 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	0	0
Companies (Other)	15	10	15	15	5	10	5	10	5	15	5	5	12.5	5	10	15	15	15
Independent Persons	15	10	15	15	5	10	15	10	5	15	5	5	12.5	5	10	15	15	15
Rents- Immovable Property	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Payments	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15

Note these rates are a general guide only. The specific treaty must be referred to in order to determine the exact rate applicable.