

	Dividends		Interest <sup>1</sup> (%)	Royalties (%)
	Individuals, companies (%)	Qualifying companies (%)		
France	15	10	10	0
Georgia	0	0	0	0
Germany	15	5	8	8
Guernsey	0	0	12	8
Hungary	10	5	5	5
India	15	10	10/15	10/15 <sup>13</sup>
Indonesia	15	10	10	15
Ireland	0	0	5	5
Isle of Man	0	0	12	8
Israel	10	5	7	5
Italy	10	10	12.5	15/20 <sup>14</sup>
Japan	15	5 <sup>15</sup>	10	10
Jersey	0	0	12	8
Kazakhstan	10	5	10	10
Korea (Rep.)	15	10	10	15
Kuwait	0	0	7	10
Latvia	10	5	10	7.5
Libya	10	0/5	5	5
Lithuania	10	5	10	7.5
Luxembourg	10	5	10	10
Malaysia	10	5	10	8
Malta	0	0	7/10	10
Mauritius	0	0	0	0
Mexico	0	0	5/15	10
Mongolia	10	5	5/10	5
Myanmar	10	5	8/10	10/15 <sup>16</sup>
Netherlands	15	0	10	0
New Zealand	15	5	10	5