

DOUBLE TAXATION AGREEMENTS WITHHOLDING TAX RATES

EFFECTIVE DOUBLE TAXATION AGREEMENTS					
No	Country	Rates (%)			
		Dividends	Interest	Royalties	Technical Fees
1.	Albania	NIL	10	10	10
2.	Australia	NIL	15	10	NIL
3.	Austria	NIL	15	10	10
4.	Bahrain	NIL	5	8	10
5.	Bangladesh	NIL	15	10	10
6.	Belgium	NIL	10*	10	10
7.	Bosnia Herzegovina	NIL	10	8	10
8.	Brunei	NIL	10	10	10
9.	Canada	NIL	15	10	10
10.	Chile	NIL	15	10	5
11.	China	NIL	10	10	10
12.	Croatia	NIL	10	10	10
13.	Czech Republic	NIL	12	10	10
14.	Denmark	NIL	15	10	10
15.	Egypt	NIL	15	10	10
16.	Fiji	NIL	15	10	10
17.	Finland	NIL	15	10	10
18.	France	NIL	15	10	10
19.	Germany	NIL	10	7	7
20.	Hungary	NIL	15	10	10
21.	Hong Kong	NIL	10	8	5
22.	India	NIL	10	10	10
23.	Indonesia	NIL	10	10	10
24.	Iran	NIL	15	10	10
25.	Ireland	NIL	10	8	10
26.	Italy	NIL	15	10	10
27.	Japan	NIL	10	10	10
28.	Jordan	NIL	15	10	10
29.	Kazakhstan	NIL	10	10	10
30.	Kyrgyz Republic	NIL	10	10	10
31.	Kuwait	NIL	10	10	10
32.	Laos	NIL	10	10	10
33.	Lebanon	NIL	10	8	10
34.	Luxembourg	NIL	10	8	8
35.	Malta	NIL	15	10	10
36.	Mauritius	NIL	15	10	10
37.	Mongolia	NIL	10	10	10
38.	Morocco	NIL	10	10	10
39.	Myanmar	NIL	10	10	10
40.	Namibia	NIL	10	5	5
41.	Netherlands	NIL	10	8	8
42.	New Zealand	NIL	15	10	10
43.	Norway	NIL	15	10	10
44.	Pakistan	NIL	15	10	10
45.	Papua New Guinea	NIL	15	10	10
46.	Philippines	NIL	15	10	10
47.	Poland	NIL	15	10	10
48.	Qatar	NIL	5	8	8
49.	Romania	NIL	15	10	10
50.	Russia	NIL	15	10	10
51.	San Marino	NIL	10	10	10

No	Country	Rates (%)			
		Dividends	Interest	Royalties	Technical Fees
52.	Saudi Arabia	NIL	5	8	8
53.	Seychelles	NIL	10	10	10
54.	Singapore	NIL	10	8	5
55.	Slovak Republic	NIL	5	10	5
56.	South Africa	NIL	10	5	5
57.	South Korea	NIL	15	10	10
58.	Spain	NIL	10	7	5
59.	Sri Lanka	NIL	10	10	10
60.	Sudan	NIL	10	10	10
61.	Sweden	NIL	10	8	8
62.	Syria	NIL	10	10	10
63.	Switzerland	NIL	10	10	10
64.	Thailand	NIL	15	10	10
65.	Turkey	NIL	15	10	10
66.	Turkmenistan	NIL	10	10	NIL
67.	United Arab Emirates	NIL	5	10	10
68.	United Kingdom	NIL	10	8	8
69.	Uzbekistan	NIL	10	10	10
70.	Venezuela	NIL	15	10	10
71.	Vietnam	NIL	10	10	10
72.	Zimbabwe	NIL	10	10	10

(*) Withholding tax rate of 10% is only applicable for interest payment paid or incurred by an enterprise in an industrial undertaking.

(i) There is no withholding tax on dividends paid by Malaysia companies.

(ii) To claim the DTA rate, please attach the Certificate of Tax Residence from the country of residence.

(iii) Where the rate provided in the ITA 1967 is lower than the DTA rate, the lower rate shall apply.

LIMITED AGREEMENTS					
No	Country	Rates (%)			
		Dividends	Interest	Royalties	Technical Fees
1	Argentina	NIL	15*	10*	10*
2	United States of America	NIL	15*	10*	10*

(*) The withholding tax rate on interest, royalties and fees for technical services is as provided in the ITA 1967.

INCOME TAX EXEMPTION ORDER					
No	Country	Rates (%)			
		Dividends	Interest	Royalties	Technical Fees
1	Taiwan	NIL	10%	10%	7.5%