## S&P DOWJONES INDICES

## Withholding Tax Rates

Country	Withholding Tax
Argentina	0%
Australia	30%
Austria	25%
Bahrain	0%
Bangladesh	20%
Belgium	25%
Bosnia	5%
Brazil	0%
Bulgaria	5%
Cambodia	14%
Canada	25%
Chile	20.25%
China - A Shares*	10%
China - B Shares**	10%
China - H Shares***	10%
China - Red Chips	0%
Colombia	0%
Côte d'Ivoire	10%
Croatia	12%
Cyprus	0%
Czech Republic	35%
Denmark	27%
Ecuador	0%
Egypt	0%
Estonia	0%
Finland	30%
France	30%
Georgia	5%
Germany	26.375%
Ghana	8%
Greece	25%
Hong Kong - Local Shares****	0%
Hungary	0%
Iceland	18%
India	0%
Indonesia	20%
Ireland	20%
Israel	25%
Italy	20%
Jamaica	33.33%
Japan	20.42%
Jordan	0%
Kazakhstan	15%
Kenya	10%
Kuwait	15%
Latvia	10%
Lebanon	10%
Lithuania	15%

Country	Withholding Tax
Luxembourg	15%
Macedonia	10%
Malaysia	25%
Malta	0%
Mauritius	0%
Mexico	0%
Morocco	10%
Namibia	10%
Netherlands	15%
New Zealand	28%
Nigeria	10%
Norway	25%
Oman	0%
Pakistan	10%
Panama	10%
Peru	4.1%
Philippines	30%
Poland	19%
Portugal	25%
Qatar	0%
Romania	16%
Russia	15%
Saudi Arabia	5%
Serbia	20%
Singapore	0%
Slovakia	0%
Slovenia	15%
South Africa	15%
South Korea	22%
Spain	21%
Sri Lanka	10%
Sweden	30%
Switzerland	35%
Taiwan	20%
Thailand	10%
Trinidad & Tobago	10%
Tunisia	0%
Turkey	15%
U.K. Corporations	0%
U.K. REITS	20%
U.S.	30%
Ukraine	15%
United Arab Emirates	0%
Venezuela	34%
Vietnam	0%
Zambia	15%
Zimbabwe	15%

<sup>\*</sup>Companies incorporated in mainland China and listed in Shanghai and Shenzhen. These companies are quoted in Renminbi and are only available to mainland and Qualified Foreign Institution Investors

For more information, email index\_services@spdji.com or call US +1 609 520 4040 | Australia +61 2 9255 9802 | Japan +813 4550 0564 | China +86 10 6569 2905 | U.A.E. +971 4371 7131 | EMEA +44 20 7176 8888 Learn more at www.spdji.com/djindexes and www.spdji.com/spindices.

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<sup>\*\*</sup>Companies incorporated in mainland China and listed in Shanghai and Shenzhen. B-shares in Shanghai are traded in U.S. dollars, while B-shares in Shenzhen are traded in Hong Kong dollars. B-shares are available to mainland and foreign investors.

 $<sup>{\</sup>tt ***}{\tt Companies\ incorporated\ in\ mainland\ China\ and\ listed\ on\ the\ Hong\ Kong\ Stock\ Exchange.}$ 

<sup>\*\*\*\*</sup>Companies incorporated in Hong Kong and listed on the Hong Kong Stock Exchange.