

**Singapore Tax Treaty Countries and Potential Withholding Tax Rates (as of 8/3/2016)**

<b>Countries with Singapore Tax Treaty</b>	<b>Withholding Tax Rate</b>
Albania	5%
Austria	5%
Belarus	5%
Belgium	5%
Bulgaria	5%
Estonia	7.50%
Finland	5%
France	0%
Georgia	0%
Germany	8%
Guernsey	8%
Hungary	5%
Ireland	5%
Isle of Man	8%
Jersey	8%
Latvia	7.50%
Liechtenstein	8%
Lithuania	7.50%
Luxembourg	7%
Netherlands	0%
Norway	7%
Poland	5%
Romania	5%
Russia	7.50%
Slovenia	5%
Spain	5%
Sweden	0%
Switzerland	5%
Ukraine	7.50%
United Kingdom	8%
Malaysia	8%
New Zealand	5%
Uzbekistan	8%
Panama	5%
Bahrain	5%
Israel	5%
Mauritius	0%
Oman	8%
Saudi Arabia	8%
South Africa	5%
United Arab Emirates	5%