

DTA – Portugal

ANNEX B

Country	Withholding tax rate (%)¹
ALGERIA	15
AUSTRIA	15
BELGIUM	15
BRAZIL	15
BULGARIA	15
CANADA	15
CAPE VERDE	10
CHILE	15
CHINA	10
CUBA	10
CZECH REPUBLIC	15
DENMARK	10
ESTONIA	10
FINLAND	15
FRANCE	15
GERMANY	15

¹ The withholding tax rate may differ if the holding is substantial. Participants should consult their tax advisers for more information.

Country	Withholding tax rate (%)¹
GREECE	15
HONG KONG	10
HUNGARY	15
ICELAND	15
INDIA	15
INDONESIA	10
IRELAND	15
ISRAEL	15
ITALY	15
REPUBLIC OF KOREA	15
LATVIA	10
LITHUANIA	10
LUXEMBOURG	15
MACAO	10
MALTA	15
MEXICO	10
MOLDOVA	15
MOROCCO	15
MOZAMBIQUE	10
THE NETHERLANDS	10
PAKISTAN	15
PANAMA	15

Country	Withholding tax rate (%)¹
POLAND	15
ROMANIA	15
RUSSIA	15
SINGAPORE	10
SLOVAK REPUBLIC	15
SLOVENIA	15
SOUTH AFRICA	15
SPAIN	15
SWEDEN	10
SWITZERLAND	15
TUNISIA	15
TURKEY	15
UKRAINE	15
UNITED ARAB EMIRATES	15
UNITED KINGDOM	15
UNITED STATES	15
URUGUAY	10
VENEZUELA	15