

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 |