

# **Global Individual Tax Handbook 2016**

## Table of Contents

<b>Albania</b>	<b>9</b>	<b>Gabon</b>	<b>261</b>	<b>Malta</b>	<b>511</b>
<b>Algeria</b>	13	<b>Germany</b>	271	<b>Mauritius</b>	519
<b>Argentina</b>	21	<b>Gibraltar</b>	283	<b>Mexico</b>	525
<b>Australia</b>	31	<b>Greece</b>	289	<b>Moldova</b>	537
<b>Austria</b>	41	<b>Guatemala</b>	299	<b>Monaco</b>	545
<b>Bangladesh</b>	51	<b>Guernsey</b>	305	<b>Mongolia</b>	549
<b>Barbados</b>	63	<b>Honduras</b>	313	<b>Montenegro</b>	553
<b>Belarus</b>	73	<b>Hong Kong</b>	319	<b>Morocco</b>	557
<b>Belgium</b>	79	<b>Hungary</b>	329	<b>Netherlands</b>	567
<b>Bolivia</b>	93	<b>Iceland</b>	339	<b>New Zealand</b>	577
<b>Brazil</b>	99	<b>India</b>	347	<b>Nicaragua</b>	583
<b>Bulgaria</b>	111	<b>Indonesia</b>	355	<b>Nigeria</b>	589
<b>Canada</b>	119	<b>Iran</b>	363	<b>Norway</b>	595
<b>Cayman Islands</b>	129	<b>Ireland</b>	371	<b>Oman</b>	605
<b>Chile</b>	131	<b>Isle of Man</b>	383	<b>Pakistan</b>	609
<b>China (People's Rep.)</b>	141	<b>Israel</b>	391	<b>Panama</b>	619
<b>Colombia</b>	149	<b>Italy</b>	401	<b>Paraguay</b>	625
<b>Costa Rica</b>	161	<b>Japan</b>	413	<b>Peru</b>	631
<b>Croatia</b>	167	<b>Jersey</b>	427	<b>Philippines</b>	639
<b>Cyprus</b>	173	<b>Kenya</b>	435	<b>Poland</b>	649
<b>Czech Republic</b>	179	<b>Korea (Rep.)</b>	443	<b>Portugal</b>	657
<b>Denmark</b>	187	<b>Latvia</b>	451	<b>Qatar</b>	669
<b>Dominican Republic</b>	197	<b>Lebanon</b>	459	<b>Romania</b>	673
<b>Ecuador</b>	205	<b>Liechtenstein</b>	465	<b>Russia</b>	681
<b>Egypt</b>	211	<b>Lithuania</b>	471	<b>Saudi Arabia</b>	691
<b>El Salvador</b>	219	<b>Luxembourg</b>	481	<b>Serbia</b>	695
<b>Estonia</b>	225	<b>Macedonia</b>	491	<b>Singapore</b>	699
<b>Finland</b>	233	<b>Madagascar</b>	495	<b>Slovak Republic</b>	707
<b>France</b>	245	<b>Malaysia</b>	503	<b>Slovenia</b>	715

<b>South Africa</b>	<b>721</b>	<b>Thailand</b>	<b>791</b>	<b>United States</b>	<b>837</b>
<b>Spain</b>	<b>735</b>	<b>Tunisia</b>	<b>799</b>	<b>Uruguay</b>	<b>857</b>
<b>Sweden</b>	<b>747</b>	<b>Turkey</b>	<b>807</b>	<b>Venezuela</b>	<b>865</b>
<b>Switzerland and selected cantons</b>	<b>757</b>	<b>Ukraine</b>	<b>815</b>	<b>Vietnam</b>	<b>873</b>
<b>Taiwan</b>	<b>781</b>	<b>United Kingdom</b>	<b>821</b>	<b>Appendix: Withholding tax rates charts</b>	<b>879</b>