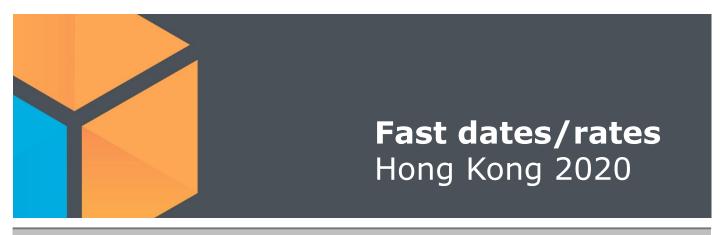


WHT rates (%) (Div/Int/Roy)



Corporate income tax (CIT) rates	
Headline CIT rate (%)	8.25 / 16.5
Corporate income tax (CIT) due dates	
CIT return due date	Tax returns are issued on the first working day of April each year. The filing due date is usually within a month from the issue date of the return. Extension is available for certain companies (e.g. for companies with an accounting year end date of 31 December, the filing due date is normally extended to 15 August of the year in which the return is issued).
CIT final payment due date	For companies with an accounting year end date of 31 December, the final tax payment for a given tax year is usually due in November of the year in which the return is issued.
CIT estimated payment due dates	For companies with an accounting year end date of 31 December, the provisional tax payments for a given tax year are to be paid in two instalments, which are usually due in November of the current year and January of the next year.
Personal income tax (PIT) rates	
Headline PIT rate (%)	15
Personal income tax (PIT) due dates	
PIT return due date	Individual tax returns are issued on the first working day of May each year. The filing deadline is usually within a month from the date of issue. Extension is available for taxpayers with tax representatives and in certain circumstances.
PIT final payment due date	Usually due in January of the year following the year in which the return is issued.
PIT estimated payment due dates	The provisional tax payments for a given tax year are to be paid in two instalments, which are usually due between January and April of the year following the year in which the tax return is issued.
Value-added tax (VAT) rates	
Standard VAT rate (%)	NA

Resident: 0 / 0 / 0;

Non-resident: 0 / 0 / 2.475 or 4.95



Headline net wealth/worth tax rate (%)

Capital gains tax (CGT) rates			
Corporate capital gains tax rate (%)	NA		
Individual capital gains tax rate (%)	NA		
Inheritance and gift tax rates			
Inheritance tax rate (%)	NA		
Gift tax rate (%)	NA		

NA stands for Not Applicable (i.e. the territory does not have the indicated tax or requirement) NP stands for Not Provided (i.e. the information is not currently provided in this chart)

NA

Yutland is a special provider of consulting, tax and related services. This communication contains general information only. Before making any decision or taking any action that may affect your business, you should consult a qualified professional adviser. Yutland shall not be responsible for any loss whatsoever sustained by any person who relies on this communication. The information is taken from www.pwc.com.

@2020 If you need more information, please, contact us: yeahh@yutland.com and visit our site: www.yutland.com

