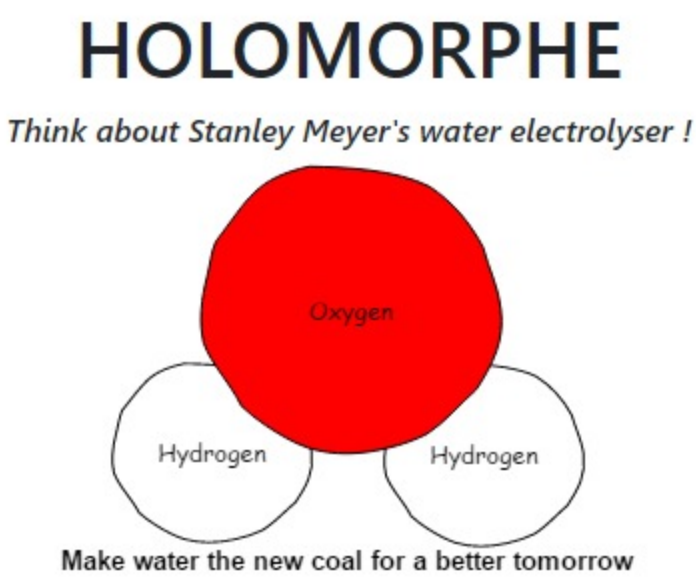


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Capital gains tax rate	
Country	Capital gains tax rate
Bahamas	0%
Barbados	0%
Andorra	10%
Belize	N/A - The Belize IBC is not subject to capital gains tax
Bermuda	0%
British Virgin Islands	0%
Cayman Islands	0%
Cyprus	20% (only on immovable property situated in Cyprus)
Egypt	Sale of securities 10/25/30% ; - Sale of other assets 25/30%
Gibraltar	0%
Guernsey	0%
Hong Kong	0%
Ireland	30% or 0% if participation exemption applies
Isle of Man	0%
Jersey	0%
Liechtenstein	12.5% except for domestic real estate (2% - 14% depending on the amount of the gain)
Luxembourg	0% on disposal of shares in qualifying participations, otherwise effective 27.75% or 28.80% (to be increased to 28.15% and 29.22% from 1 January 2013)
Lithuania	15%
Malta	0% for participation holdings or effectively 0% - 5%
Mauritius	0%
Netherlands	Gains on disposal of qualifying participations are exempt ; - Other gains at 20% or 25%
Panama	10% plus 3% withholding tax (5% withholding tax for securities)
Seychelles	0%
Singapore	0%
Dubai	0%
Ras Al Khaimah	N/A - Ras Al Khaimah does not levy capital gains tax
Switzerland	Corporation tax rates apply except for qualifying participations which are exempt

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