

HOLOMORPHE

Think about Stanley Meyer's water electrolyser !



Make water the new coal for a better tomorrow

| Tax deductibility of royalty expense |  |
|--------------------------------------|--|
| Country                              | Tax deductibility of royalty expense                       |
| Bahamas                              | N/A - The Bahamas does not levy corporation tax            |
| Barbados                             | Yes  |
| Andorra                              | Yes  |
| Belize                               | N/A - The Belize IBC is not subject to corporation tax     |
| Bermuda                              | N/A - Bermuda does not levy corporation tax                |
| British Virgin Islands               | N/A - The BVI does not levy corporation tax                |
| Cayman Islands                       | N/A - The Cayman Islands do not levy corporation tax       |
| Cyprus                               | Yes  |
| Egypt                                | Yes  |
| Gibraltar                            | Yes  |
| Guernsey                             | Yes  |
| Hong Kong                            | Yes  |
| Ireland                              | Yes  |
| Isle of Man                          | Yes where applicable                                       |
| Jersey                               | Yes where applicable                                       |
| Liechtenstein                        | Yes  |
| Luxembourg                           | Yes if incurred for the production of taxable income       |
| Lithuania                            | Yes  |
| Malta                                | Yes if incurred for the production of taxable income       |
| Mauritius                            | Yes  |
| Netherlands                          | Yes  |
| Panama                               | Yes if incurred for the production of Panama-source income |
| Seychelles                           | Yes  |
| Singapore                            | Yes  |
| Dubai                                | N/A - No tax for Dubai DIFC companies                      |
| Ras Al Khaimah                       | N/A - Ras Al Khaimah does not levy corporation tax         |
| Switzerland                          | Yes  |

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