

# HOLOMORPHE

Think about Stanley Meyer's water electrolyser !

Make water the new coal for a better tomorrow

Carry back of ordinary tax losses	
Country	Carry back of ordinary tax losses
Bahamas	N/A - The Bahamas does not levy corporation tax
Barbados	No
Andorra	No
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	No
Egypt	Only for losses incurred in long-term projects may be carried back to offset profits from the same project for an unlimited number of years.
Gibraltar	No
Guernsey	No
Hong Kong	No
Ireland	Yes, 1 year
Isle of Man	Yes, 1 year
Jersey	No
Liechtenstein	No
Luxembourg	No
Lithuania	No
Malta	No
Mauritius	No
Netherlands	Yes, 1 year
Panama	No
Seychelles	No
Singapore	Yes, 1 year (subject to a cap of SGD 100,000)
Dubai	N/A - No tax for Dubai DIFC companies
Ras Al Khaimah	N/A - Ras Al Khaimah does not levy corporation tax
Switzerland	No

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