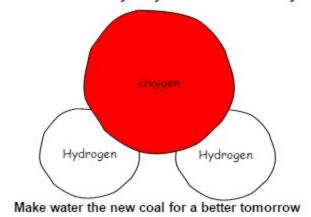
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HOLOMORPHE

Think about Stanley Meyer's water electrolyser!



	Taxation of partnership profits
Country	Taxation of partnership profits
Bahamas	Taxed in the hands of each partner
Barbados	Taxed in the hands of each partner
Andorra	Taxed in the hands of each partner
Belize	N/A - Our analysis covers only Belize IBCs
Bermuda	Taxed in the hands of each partner
British Virgin Islands	Taxed in the hands of each partner
Cayman Islands	Taxed in the hands of each partner
Cyprus	Taxed in the hands of each partner
Egypt	No
Gibraltar	Taxed in the hands of each partner
Guernsey	Taxed in the hands of each partner
Hong Kong	Taxed in the hands of each partner
Ireland	Taxed in the hands of each partner
Isle of Man	Taxed in the hands of each partner
Jersey	Taxed in the hands of each partner
Liechtenstein	Taxed in the hands of each partner
Luxembourg	Taxed in the hands of each partner
Lithuania	Taxed in the hands of each partner
Malta	Taxed in the hands of each partner except Limited Partnerships which are treated as companies
Mauritius	Taxed in the hands of each partner
Netherlands	Taxed in the hands of each partner
Panama	Taxed in the hands of each partner
Seychelles	Partnership taxed as individual
Singapore	Taxed in the hands of each partner
Dubai	N/A - No tax for Dubai DIFC companies
Ras Al Khaimah	N/A
Switzerland	Taxed in the hands of each partner

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