

VATWIRE

DIVIDEND WITHHOLDING TAX MATRIX

	Country	WHT %	Treaty Rate	Filing Method	Indicative Time - Frame for Withholding Tax Refunds	Statute of Limitations (How far back can one claim).
	Australia	30	15	RAS/Reclaim	No statutory time limits.	5 yrs from payment date
	Austria	25/27.5	15	Reclaim Only	1 year	5 yrs from 31 December after payment date
	Belgium	30	15	RAS/Reclaim	18-24 months	5 yrs from 1 Jan of the year in which WT was paid
	Canada	25	15	RAS/Reclaim	24-28 months	2 yrs from 31 December after payment date
	Chile	35	15	Reclaim	No specific deadline	3 yrs from payment date
	China	10	5	RAS/Reclaim	No specific deadline	3 yrs from payment date
	Croatia	12	10	RAS/Reclaim	No specific deadline	3 yrs from 31 December after payment date
	Czech Republic	35	15	RAS/Reclaim	No specific deadline	2 yrs from payment date
	Denmark	27	15	Reclaim Only	At least 6 months	3 yrs from when dividend distribution is decided
	Finland	20/30	15	RAS/Reclaim	At least 6 months	3 yrs from 31 December after payment date
	France	12.8/30	15	RAS/Reclaim	Up to 18 months	2 yrs from 31 December after payment date
	Germany	26.375	15	Reclaim Only	Within 12 months	4 yrs from 31 December after payment date
	Indonesia	20	15	RAS/Reclaim	No specific deadline	5 yrs from payment date
	Ireland	25	10	RAS/Reclaim	1-6 months	4 yrs from 31 December after payment date
	Italy	26	15	RAS/Reclaim	10 years	4 yrs from payment date
	Japan	15.315	15	RAS/Reclaim	1 month	5 yrs from payment date
	Korea	22	16.5	RAS/Reclaim	2-6 months	5 yrs from date of the statutory filing due date
	Netherlands	15	10	RAS/Reclaim	1-3 months	3 yrs from 31 December after payment date
	New Zealand	30	15	RAS/Reclaim	Within 4 years	4 yrs from payment date
	Norway	25	15	Reclaim Only	12-18 months	5 yrs from 31 December after payment date
	Poland	19	15	RAS/Reclaim	6 months	5 yrs from 31 December after payment date
	Portugal	25/28	15	RAS/Reclaim	Up to 2 years	2 yrs from 31 December after payment date
	Spain	19	15	RAS/Reclaim	6 months	4 yrs from payment date
	Sweden	30	15	RAS/Reclaim	6 months to 1 year	5 yrs from 31 December after payment date
	Switzerland	35	15	Reclaim Only	6 months	3 yrs from 31 December after payment date
	Taiwan	21	15	RAS/Reclaim	No specific deadline	5 yrs from payment date
	United States	30	15	RAS/Reclaim	1-2 months	3 yrs from refund filing date