

ICE Data Indices - Tax Withholding Rates - September 2019

Country	Rate	Country	Rate	Country	Rate
Argentina	7%	Hong Kong	0%	Panama	10%
Australia	30%	Hungary	0%	Peru	5%
Austria	27.5%	Iceland	20%	Philippines	30%
Bahamas	0%	India	0%	Poland	19%
Bahrain	0%	Indonesia	20%	Portugal	25%
Bangladesh	20%	Ireland	20%	Puerto Rico	10%
Belgium	30%	Isle Of Man	0%	Qatar	0%
Bermuda	0%	Israel	25%	Romania	5%
Bosnia & Herzegovina	5%	Italy	26%	Russia	15%
Botswana	7.5%	Jamaica	33.33%	Saudi Arabia	5%
Brazil	0%	Japan	15.315%	Serbia	20%
Brazil (Interest on Capital)	15%	Jersey	0%	Singapore	0%
British Virgin Islands	0%	Jordan	0%	Singapore (REITs)	10%
Bulgaria	5%	Kazakhstan	15%	Slovakia	35%
Cambodia	14%	Kenya	10%	Slovenia	15%
Canada	25%	Kuwait	0%	South Africa	20%
Cayman Islands	0%	Latvia	0%	South Korea	22%
Chile	35%	Lebanon	10%	Spain	19%
China	10%	Liberia	15%	Sri Lanka	14%
Colombia	7.5%	Liechtenstein	0%	Sweden	30%
Côte d'Ivoire	10%	Lithuania	15%	Switzerland	35%
Croatia	12%	Luxembourg	15%	Taiwan	21%
Curacao	0%	Macedonia	10%	Taiwan (REITs)	15%
Cyprus	0%	Malaysia	0%	Thailand	10%
Czech Republic	35%	Malaysia (REITs)	10%	Trinidad & Tobago	10%
Denmark	27%	Malta	0%	Tunisia	10%
Ecuador	0%	Marshall Islands	0%	Turkey	15%
Egypt	10%	Mauritius	0%	Turkey (REITs)	0%
Estonia	0%	Mexico	10%	Ukraine	15%
Faroe Islands	35%	Mexico (REITs)	30%	United Arab Emirates	0%
Finland	30%	Morocco	15%	United Kingdom	0%
France	30%	Namibia	20%	United Kingdom (REITs)	20%
Georgia	5%	Netherlands	15%	United States	30%
Germany	26.375%	New Zealand	30%	Venezuela	34%
Ghana	8%	Nigeria	10%	Vietnam	0%
Gibraltar	0%	Norway	25%	Zambia	20%
Greece	10%	Oman	0%	Zimbabwe	10%
Guernsey	0%	Pakistan	15%		

LIMITATIONS AND NOTICES

This document is not to be published, reproduced, copied, disclosed or used without the express written consent of ICE Data Indices, LLC. This document is provided for informational purposes only. The information contained herein is subject to change without notice and does not constitute any form of warranty, representation, or undertaking. Nothing herein should in any way be deemed to alter the legal rights and obligations contained in agreements between Intercontinental Exchange, Inc., ICE Data Indices, LLC and/or any of their affiliates and their respective clients relating to any of the products or services described herein. Nothing herein is intended to constitute legal, tax, accounting, investment or other professional advice. Clients should consult with an attorney, tax, or accounting professional regarding any specific legal, tax or accounting situation. The content in this document is provided on an "AS IS" basis. Intercontinental Exchange, Inc. and its affiliates, including ICE Data Indices, LLC, make no warranties whatsoever, either express or implied, as to merchantability, fitness for a particular purpose, or any other matter. Without limiting the foregoing, Intercontinental Exchange, Inc. and its affiliates, including ICE Data Indices, LLC or any of its affiliates make no representation or warranty that any data or information supplied to or by it are complete or free from errors, omissions, or defects. In no event shall Intercontinental Exchange, Inc., ICE Data Indices, LLC and/or any of their affiliates be liable to any party for any direct, indirect, incidental, exemplary, compensatory, punitive, special or consequential damages, costs, expenses, legal fees, or losses (including, without limitation, lost income or lost profits and opportunity costs) in connection with any use of the content in this document even if advised of the possibility of such damages. ICE Data Services refers to a group of products and services offered by certain Intercontinental Exchange, Inc. (NYSE:ICE) companies and is the marketing name used for ICE Data Services, Inc. and its subsidiaries globally, including ICE Data Pricing & Reference Data, LLC, Interactive Data (Europe) Ltd. and ICE Data Services Australia Pty Ltd. ICE Data Services is also the marketing name used for ICE Data Indices, LLC and ICE Data Derivatives Inc. and its subsidiaries globally and certain other data products and services offered by other affiliates of Intercontinental Exchange, Inc. (NYSE:ICE). Trademarks of Intercontinental Exchange, Inc. and/or its affiliates include: Intercontinental Exchange, ICE, ICE block design, NYSE, ICE Data Services, New York Stock Exchange, Intellidex, and StrataQuant. Information regarding additional trademarks and intellectual property rights of Intercontinental Exchange, Inc. and/or its affiliates is located at www.intercontinentalexchange.com/terms-of-use. Other products, services, or company names mentioned herein are the property of, and may be the service mark or trademark of, their respective owners.

©2019 Intercontinental Exchange, Inc.