

(Attachment)

Tax at source on the income from investments
(dividends, interest and royalties)

	Dividends		Interest	Royalties
	Parent- Subsidiary (Shareholding)	Others		
Current Convention	5% (25% or more)	15%	10%	10%
New Convention	0 % (50% or more) 5 % (10% or more)	10%	0% (Financial institutions etc.) 10% (Others)	0%