

Securities Accounts and Tax Rates for US-Securities Owners (Beneficial Owners)				
Last Update:		30/08/2018 (Release Publication 515)		
Tax Rate Dividends	Tax Rate Interest (1)	Securities Acc. (2)	Country	
0	0	OCSDxxxx00	Clients with QI 1 Status (4)	
30	30	OCSDxxxx31	all countries not mentioned below or no documentation of beneficial owner	
15	0	OCSDxxxx32	Austria Germany Norway Sweden Canada	Czech Rep. Ireland Poland Switzerland
			Denmark Iceland Slovakia Ukraine	Finland Luxembourg South Africa UK
				France Netherlands Hungary Belgium
15	10	OCSDxxxx33	Australia Kazakhstan Spain	Malta Latvia Venezuela
			Cyprus Lithuania Bangladesh	Estonia New Zealand Sri Lanka
				Indonesia Portugal Italy
25	17,5	OCSDxxxx34	Israel	
30	0	OCSDxxxx40	Greece	
10	10	OCSDxxxx41	China	Romania Japan
10	15	OCSDxxxx42	Mexico	
10	0	OCSDxxxx43	Russia	
15	5	OCSDxxxx44	Barbados	Slovenia
15	12	OCSDxxxx45	South Korea	
15	12,5	OCSDxxxx46	Jamaica	
15	15	OCSDxxxx47	Thailand	Egypt Marokko
20	15	OCSDxxxx48	Tunisia	Turkey
25	15	OCSDxxxx49	India	Philippines
10	5	OCSDxxxx/xx (3)	Bulgaria	

1) = Refers to bonds issued before 18/07/1984.

2) OCSDxxxx = 8-digit CSD Securites Main Account Number

3) Securities Account upon request

4) = Including "Primary Withholding Responsibility" and "1099 Reporting and Backup Withholding Responsibility"