

WITHHOLDING RATES ON PAYMENTS TO U.S.

Dividends

- regular 15%
- to corporate shareholder owning 10% or more of voting shares 5%

Interest 10%

Royalties

- copyright royalties, payments for rights to use computer software or patented information Nil
- other royalties (eg. film or videotape royalties) 10%

Rent 25%

Pension and annuities 15%

Estate or trust income 15%

Alimony and child support Nil