

Annex IV: Landen met specifieke belastingregels relevant voor passief inkomen (rente & royalty's)

Curaçao

- Curaçao Investment Company: 0% corporate profit tax

http://newsletters.usdbriefs.com/2018/Tax/WTA/180817_1.pdf

<https://www2.deloitte.com/content/dam/Deloitte/an/Documents/tax/tax-exempt.pdf>

<https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=13&cad=rja&uact=8&ved=2ahUKEwj1uenIvoLIAhWHb1AKHX-FCwIQFjAMegQIBRAC&url=https%3A%2F%2Fwww2.deloitte.com%2Fcontent%2Fdam%2FDeloitte%2Fan%2FDocuments%2Ftax%2FTax%2520Newsflash%2520September%25202019.pdf&usg=AOvVaw3w5fzJ4nC2PdfzwRI5PCxw>

Hong Kong

- Corporate Treasury Centre: A tax rate of 8.25% to apply to both foreign and domestic transactions for purposes of the CTC, professional reinsurance and captive insurance preferential tax regimes.

<https://www2.deloitte.com/content/dam/Deloitte/cn/Documents/tax/ta-2018/deloitte-cn-tax-tah862018-en-181003.pdf>

Puerto Rico

- Act. No 73: Royalty payments – 4% CIT rate
- Act. No 20: Royalty payments – 4 or 3%

<http://taxsummaries.pwc.com/ID/Puerto-Rico-Corporate-Tax-credits-and-incentives>

Mauritius

- Global Business License partial exemption regime: The exemption is based on 80% of the relevant income: interest

[https://www.ey.com/Publication/vwLUAssets/Mauritius_enacts_changes_to_tax_regime_for_corporations_with_global_business_licenses/\\$FILE/2018G_010429-18Gbl_Mauritius%20-%20Changes%20to%20tax%20regime%20for%20corps%20with%20global%20business%20licenses.pdf](https://www.ey.com/Publication/vwLUAssets/Mauritius_enacts_changes_to_tax_regime_for_corporations_with_global_business_licenses/$FILE/2018G_010429-18Gbl_Mauritius%20-%20Changes%20to%20tax%20regime%20for%20corps%20with%20global%20business%20licenses.pdf) + <https://www.tmf-group.com/en/news-insights/articles/2019/january/tax-regime-in-mauritius/>

- Global Business License 2: Corporate income tax of 0%

<https://abcmanagementservices.com/category-2-global-business-licence-gbc2/>:

Thailand

- International Business Company: Royalties (8, 5 or 3%)

<https://www.ey.com/gl/en/services/tax/international-tax/alert--thailand-introduces-international-business-center-regime-to-replace-existing-incentive-regimes>

Angola

- IAC: 0 of 5% voor interest

<http://taxsummaries.pwc.com/ID/Angola-Corporate-Taxes-on-corporate-income>

Barbados

- Regular Barbados companies (corporate income tax between 1 – 5.5%):

<http://www.mondaq.com/x/816562/Financial+Services/Tax+Convergence+Brings+Benefits+For+Foreign+Investors>

Maleisië

- Labuan International Business Financial Centre: According to Section 4(1) of LBATA, tax shall be charged at a rate of 3% a year on the net audited profits of a Labuan entity carrying on a trading activity

https://www.labuanibfc.com/clients/Labuan_IBFC_78C2FF81-703A-4CAA-8926-A348A3C91057/contentms/img/resource_centre/publication/download/LIBFC.KPMG.Brochure.2019.pdf