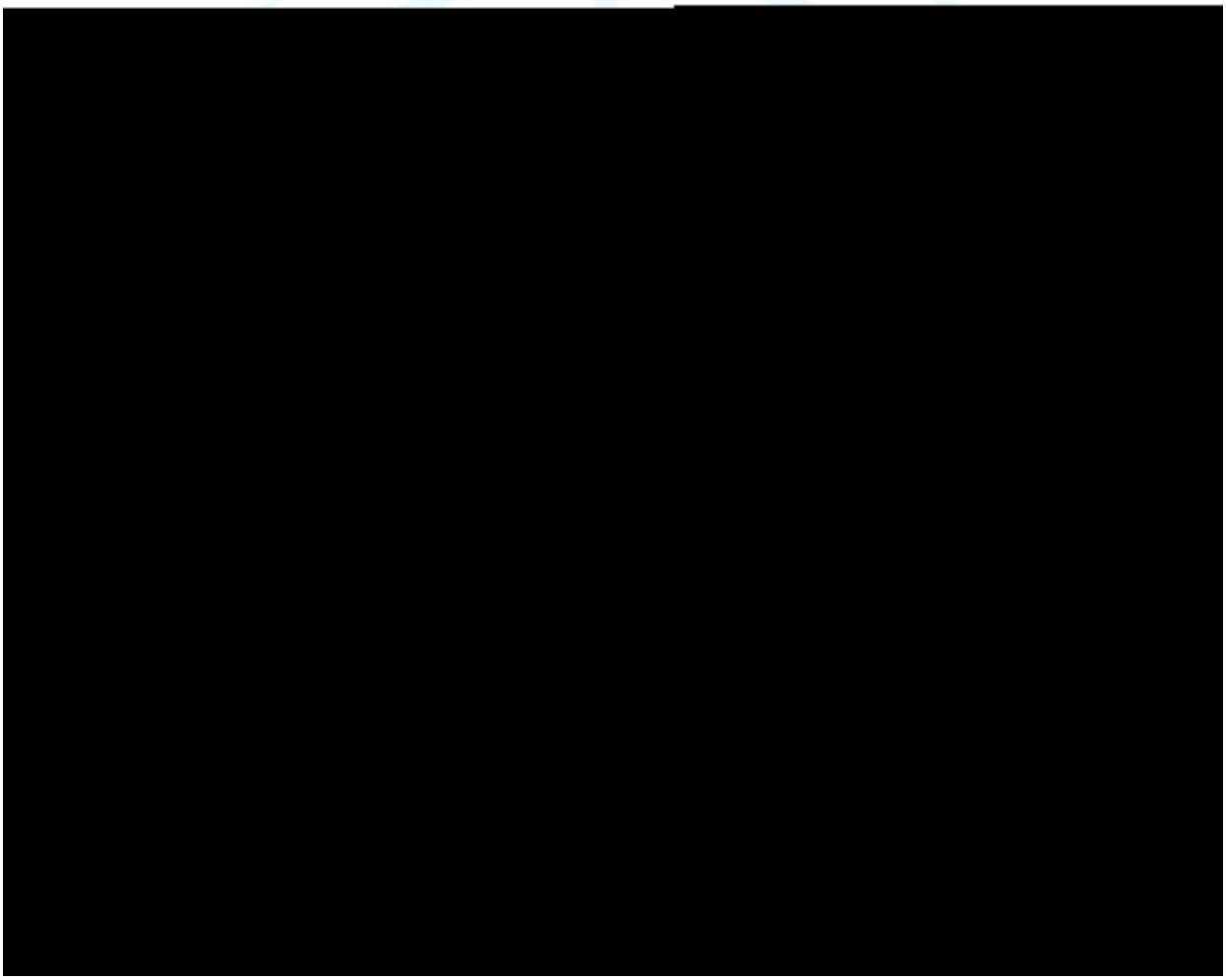
This questionnaire should be completed by participants in United Nations capacity development programs on protecting the tax base of developing countries in advance of these programs. The purpose of the questionnaire is to provide participants with an opportunity to focus on the rules in their country's domestic law and tax treaties. The questionnaire is also intended to provide basic information about a country's rules to the participants from other countries and to the facilitators.

1.	Does your country tax its residents generally on income earned outside your	☐	☐
	Complete the following:		
	+lic, here to enter text.		
-.	If your country taxes all or some income from services performed outside your		

	%		
1.	Does your country tax non>residents on income from services !f yes" complete the following&	☐	☐
	'a(Does your country tax income from services performed by non>residents in your country	☐	☐
	'b(Does your country tax income from services performed by non>residents that are consumed or used in your country	☐	☐
	'c(Does your country tax income from services performed by non>residents that are paid for by residents of your country or by non>residents with a permanent establishment or fixed base in your country	☐	☐
$.	Under what conditions are non>residents sub?ect to tax in your country on income from services		
	+lic, here to enter text.		
	+lic, here to enter text.		
	+lic, here to enter text.		

#.	Does your country impose a withholding tax on payments for services to non> residents !f yes" please complete the following&	☐	☐
	'a(* hat payments are sub?ect to withholding tax		
	+lic, here to enter text.		
	'b(* hat is the rate of withholding Does it apply to payments for all types of services or do different rates apply		
	+lic, here to enter text.		

'c(0re any deductions allowed in determining the amount of the payments



-.	Does your country have any methods for assessing the ris, of tax evasion or tax avoidance with respect to income from services" especially services provided between related parties	☐	☐
	'a(!f yes" please describe briefly&		
	+lic, here to enter text.		
/.	9ow does your country deal with income from services earned by non>residents that is taxable under your domestic law but exempt from tax under the provisions of a tax treaty		
	'a(Do you impose your tax and require the non>resident to apply for a refund	☐	☐
	'b(Do you grant the exemption directly	☐	☐
	'c(Do you allow persons with an obligation to withhold tax from payments to non>residents to reduce the withholding because of treaty reductions or	☐	☐