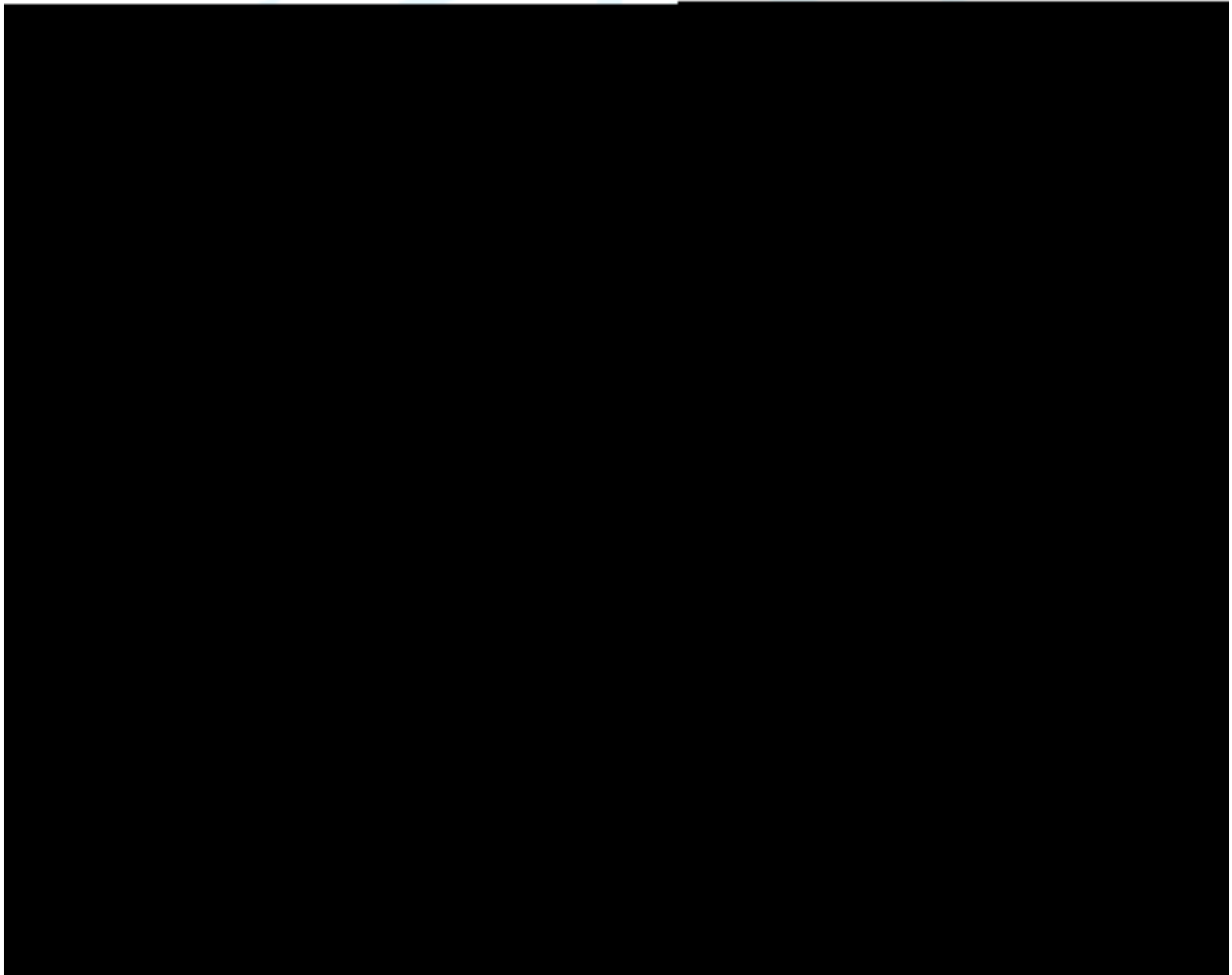


6U78T#4NN'#97 4NT+7 T97 'T: 7NT 4; #NT7978T <' = : 7NT8 'ND 97>' T7D T' ? @ '87 7948#4N #88U78



3.	What are the tax consequences of excess debt!	
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/.	Chat persons are required to withhold tax!		
	%a& 4 nly residents paying interest to non)residents! or	<input type="checkbox"/>	<input type="checkbox"/>
	%b& ' Iso non)residents carrying on business in your country through a permanent establishment!	<input type="checkbox"/>	<input type="checkbox"/>



5.	#f the answer to question 2 or 3 is yes\$ are interest expenses incurred on borrowed funds used to acquire shares of non)resident corporations deductible!	<input type="checkbox"/>	<input type="checkbox"/>
1B.	' re dividends received by residents D in particular resident corporations owning a substantial interest in non)resident corporations D from non)resident corporations taxable!	<input type="checkbox"/>	<input type="checkbox"/>
11.	Chat relief if any does your country provide for any foreign withholding tax on the dividends and for any foreign corporate tax paid by the non)resident corporation on the income out of which the dividend was paid %indirect foreign tax credit&!		
	. lic, here to enter text.		

1". ' re interest expenses incurred on borrowed funds used to acquire shares of non)



	%f& #f the answer to question /%e& is yes unless interest paid to residents is also sub(ect to withholding ' rticle "/%*%& of your treaties would prevent you from imposing withholding tax. Do you provide a refund mechanism for non) residents in these circumstances!	<input type="checkbox"/>	<input type="checkbox"/>
0.	' rticle 1/ % #ndependent <ersonal 8ervices&		
	%a& #s the income of a non)resident attributable to a fixed base in your country computed in the same manner as the profits of a permanent establishment under ' rticle 2!	<input type="checkbox"/>	<input type="checkbox"/>
	%b& ' re interest expenses deductible for purposes of computing the income attributable to a fixed base under ' rticle 1/ determined in the same manner as interest expenses incurred for purposes of a permanent establishment under ' rticle 2!	<input type="checkbox"/>	<input type="checkbox"/>



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