

Income Type	Resident Individuals	Non-Resident Individuals	Foreign Companies
Dividends	0%	21%	21%
Interest	10%	20%	20%
Rental Income	10%	20%	20%
Royalties	10%	20%	20%
Professional Fees	10%	20% (with exceptions)	20% (with exceptions)
Salaries and Wages	5% if salary > 88,501 (6%-18%)	18%; 6% if salary < 44,250	Not applicable
Commissions	10%	20%	20%