



QUBE SERVICES LIMITED

**Schedule of Double Taxation Agreements (as at 09.03.2011)**

COUNTRY	DIVIDENDS			INTEREST	ROYALTIES
	<i>Rate for minor shareholding</i>	<i>Rate for major shareholding</i>	<i>Percentage for major shareholding</i>	<i>Rate</i>	<i>Rate</i>
	%	%	%	%	%
Albania	15	5	25	5	5
Australia	15	15	N/A	15	10
Austria	15	15	N/A	5	10
Barbados	15	5	5	5	5
Bahrain	Signed April 2010, not yet in force				
Belgium	15	15	N/A	10	10
Bosnia & Herzegovina	Initialled August 2007, not yet signed				
Bulgaria	0	0	N/A	0	10
Canada	15	15	N/A	15	10
China	10	10	N/A	10	10
Croatia	5	5	N/A	0	0
Cyprus	15	15	N/A	10	10
Czech Republic	5	5	N/A	0	5
Denmark	15	0	25	0	0
Egypt	10	10	N/A	10	12
Estonia	15	5	25	10	10
Finland	15	5	10	0	0
France	15	5	10	10	10
Georgia	0	0	0	0	0
Germany	15	5	10	0	0
Greece	15	5	25	8	8
Guernsey	Awaiting signature or further negotiation				
Hong Kong	Awaiting signature or further negotiation				
Hungary	15	5	25	10	10
Iceland	15	5	10	0	5
India	15	10	25	10	15
Ireland	15	5	10	0	5
Isle of Man	0	0	0	0	0
Israel	Awaiting signature or further negotiation				
Italy	15	15	N/A	10	10
Jersey	0	0	0	0	0
Jordan	10	10	N/A	10	10
Korea	15	5	25	10	0
Kuwait	0	0	N/A	0	10
Latvia	10	5	25	10	10
Lebanon	5	5	N/A	0	5
Libya	15	15	N/A	15	15
Lithuania	15	5	25	10	10

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Luxembourg	15	5	25	0	10
Malaysia	0	0	N/A	15	15
Montenegro	10	5	25	10	5 or 10
Morocco	10	6.5	25	10	10
Netherlands	15	5	25	10	10
Norway	15	15	N/A	10	10
Oman	Initialled March 2009, not yet signed				
Pakistan	0	15	20	10	10
Poland	15	5	20	10	10
Portugal	15	10	25	10	10
Qatar	0	0	N/A	0	5
Romania	5	5	N/A	5	5
Russia	Being renegotiated				
San Marino	10	5	25	0	0
Saudi Arabia	Initialled July 2009, not yet signed				
Serbia	10	5	25	10	5 or 10
Singapore	0	0	N/A	7 or 10	10
Slovakia	5	5	N/A	0	5
Slovenia	15	5	25	5	5
South Africa	5	5	N/A	10	10
Spain	5	0	25	0	0
Sweden	15	0	10	0	0
Switzerland*	Signed December 2008				
Syria	0	0	N/A	10	18
Thailand	Initialled June 1996, not yet signed				
Tunisia	10	10	N/A	12	12
Turkey	Initialled May 1997, negotiations re-opened				
Ukraine	Initialled September 1997, negotiations re-opened				
United Arab Emirates	0	0	0	0	0
United Kingdom	0	0	N/A	10	10
USA **	15	5	10	10	10
Uruguay	Initialled May 2010				

\* Agreement limited to profits derived from operation of ships or aircraft in international traffic in force

\*\* Besides a comprehensive tax treaty, a separate agreement limited to profits derived from the operation of ships or aircraft in international traffic is in force with the USA.

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for more information regarding the above, please contact us  
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