

## Double taxation deductions in SUIsAs Foreign Distributions 2022

Society	Country	Code	Deduction CH residents	Deduction non residents
ALBAUTOR	Albania	127	5%	5%
ONDA	Algeria	049	0%	0%
SADAIC	Argentina	061	0%	0%
SAVA	Argentina	257	0%	0%
ARMAUTHOR	Armenia	209	0%	0%
AMCOS	Australia	012	5%	5%
APRA	Australia	008	5%	5%
AKM	Austria	005	0%	0%
AUME	Austria	011	0%	0%
COSCAP	Barbados	169	0%	0%
SABAM	Belgium	055	0%	30%
SOBODAYCOM	Bolivia	129	0%	0%
AMUS	Bosnia&Herzeg.	273	0%	0%
ADDAF	Brazil	002	15%	15%
UBC	Brazil	093	25%	25%
MUSICAUTOR	Bulgaria	039	0%	0%
BBDA	Burkina Faso	045	0%	0%
CMRRA	Canada	088	10%	10%
SOCAN	Canada	101	0%	0%
SODRAC	Canada	020	0%	0%
SCD	Chile	029	30%	30%
MCSC	China	119	9%	9%
SAYCO	Colombia	084	0%	0%
ACAM	Costa Rica	107	0%	0%
HDS	Croatia	111	0%	15%
ACDAM	Cuba	103	0%	0%
OSA	Czech. Rep.	050	5%	5%
KODA	Denmark	040	0%	0%
SAYCE	Ecuador	065	0%	0%
EAU	Estonia	116	0%	0%
TEOSTO	Finland	089	0%	0%
SACEM	France	058	5%	5%
SDRM	France	068	5%	5%
GCA	Georgia	204	0%	0%
GEMA	Germany	035	0%	0%
AUTODIA	Greece	003	5%	5%
CASH	Hong Kong	026	0%	0%
ARTISJUS	Hungary	009	0%	0%
STEF	Iceland	077	0%	0%
WAMI	Indonesia	269	13%	13%
IMRO	Ireland	128	0%	0%
ACUM	Israel	001	5%	5%

SIAE	Italy	074	5%	30%
JACAP	Jamaica	176	10%	10%
JASRAC	Japan	038	0%	0%
KAZAK	Kazakhstan	177	10%	10%
AKKA-LAA	Latvia	122	0%	0%
LATGA-A	Lithuania	110	10%	10%
ZAMP	Macedonia	136	0%	0%
MACP	Malayisa	104	10%	10%
MASA	Mauritius	105	0%	0%
SACM	Mexico	059	10%	25%
PAM CG	Montenegro	249	10%	10%
NASCAM	Namibia	102	0%	0%
BUMA	Netherlands	023	0%	0%
STEMRA	Netherlands	078	0%	0%
AMCOS	New Zealand	008	10%	10%
APRA	New Zealand	008	10%	10%
COSON	Nigeria	268	0%	0%
TONO	Norway	090	0%	0%
SPAC	Panama	146	0%	0%
APA	Paraguay	015	9%	9%
APDAYC	Peru	007	0%	0%
FILSCAP	Philippines	032	25%	25%
ZAIS	Poland	097	20%	20%
SPA	Portugal	069	5%	5%
UCMR	Romania	115	10%	10%
RAO	Russia	094	18%	18%
NCB	Scandinavia	048	0%	0%
BSDA	Senegal	025	0%	0%
SOKOJ	Serbia	064	0%	0%
COMPASS	Singapore	106	5%	5%
SOZA	Slovak. Rep	085	0%	0%
SAZAS	Slovenia	112	5%	5%
SAMRO	South Africa	063	0%	0%
KOMCA	South Korea	118	5%	5%
SGAE	Spain	072	5%	24%
STIM	Sweden	079	0%	0%
PROLIT	Switzerland	051	0%	0%
SSA	Switzerland	091	0%	0%
MUST	Taiwan	161	10%	10%
MCT	Thailand	126	5%	5%
COTT	Trinidad/Tobago	096	0%	0%
MESAM	Turkey	117	10%	10%
UACRR	Ukraine	140	10%	10%
MCPS	United Kingdom	044	0%	20%
PRS FOR MUSIC	United Kingdom	052	0%	20%
AGADU	Uruguay	004	0%	0%
ASCAP	USA	010	0%	0%
BMI	USA	021	0%	0%
HARRY FOX	USA	034	0%	0%
SESAC	USA	071	0%	0%

SACVEN	Venezuela	060	5%	5%
VCPMC	Vietnam	246	10%	10%