

Income Type	Resident Individuals	Non-Resident Individuals	Foreign Companies
Dividends	20%	21%	21%
Interest	10%	20%	20%
Rental Income	10%	20%	20%
Royalties	10%	20%	20%
Professional Fees	10%	20% (with exceptions)	20%
Salaries and Wages	Varies (6%-18%)	18% (if <183 days stay)	Not applicable
Commissions	-	20%	20%