

Overseas Market - Dividend Charges						
Markets	Withholding Tax (for reference only)	Dividend Collection Fees				Handling Fees
		Rate Per Dividend Paid	Minimum	Maximum	Bonus Paid	
Australia Stock	30%	AUD33	NA	NA	NA	NA
Canadian Stock	25%	CAD6	NA	NA	NA	NA
Indonesia Stock	20%	SGD13	NA	NA	NA	NA
Japan Stock	*15.315% for other than Individual resident in Japan -Dividend Payment from 2014/01/01	JPY200	NA	NA	NA	NA
	*20.315 for Individuals resident in Japan -Dividend Payment from 2014/01/01					
Korea Stock	22%	KRW6,500	NA	NA	NA	NA
Malaysia Stock	25%	1%	MYR10	MYR100	NA	0.55% Min
						MYR50
Philippines Stock	30%	SGD13	NA	NA	NA	NA
Singapore Stock	NA	SGD13	NA	NA	NA	NA
		USD10.5				
		HKD80				
Shanghai B Shares	10%	USD2	NA	NA	NA	NA
Shenzhen B Shares	10%	Cash/ Stock Dividend 1.25%	HKD65	NA	HKD50 (Fixed Amount)	NA
Taiwan Stock	21%	0.5%	TWD200	0	NA	NA
Thailand Stock	10%	1.25%	THB200	THB2,000	NA	NA
United Kingdom	10%	GBP2	NA	NA	NA	EUR28(for All Choice Dividend Event)
U.S Stock	30%	Cash/ Stock Dividend 2.25%	USD8	NA	USD5 (Fixed Amount)	NA
	Remark: ADR scrip fees will be charged by the ADR issuers USD0.01 to USD0.05 per shares on record date					
Unit Trust / Fund	--	RMB13.00/ HKD15.00/ USD2.00 (The dividend charge will be waived effective from 15 Jan 2018)	NA	NA	NA	

Notes:

You should seek advice from your professional advisors as to your particular tax position, including but not limited to estate duty and withholding tax that might arise from investing in overseas products. Core Pacific-Yamaichi did/does not provide any kind of tax claim service and beneficiary owner have to apply by themselves.

All the above charges are subject to change without prior notice, the overseas bank charges and out of pocket expenses,if any, will be charged separately.