

INCOME TYPE	RESIDENT TAXPAYER	LIMITED TAXPAYER INDIVIDUAL	LIMITED TAXPAYER LEGAL ENTITY	LIMITED TAXPAYER INDIVIDUAL
INTEREST ON DEPOSIT ACCOUNTS* (TL, FX INDEXED) (INCLUDING DIVIDENDS RECEIVED AS PART PROFIT and LOSS SHARING CERTIFICATE WITH PRIVATE FINANCE HOUSES)	<ul style="list-style-type: none"> Subject to %15 withholding tax. Principal sum currency differences in case of fx deposits and value-indexed ones are not subject to withholding tax. Included in the corporate gains. Principal sum and currency differences are assessed as of 31/12 and included in the corporate gain. The withholding tax paid is deducted from temporary tax installments or annual tax. 	<ul style="list-style-type: none"> Subject to %15 withholding tax. (Double-Taxation Prevention Agreements must be taken into consideration) Principal sum currency differences in case of fx deposits and value-indexed ones are not subject to withholding tax. The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Subject to %15 withholding tax. Principal sum currency differences in case of fx deposits and value-indexed ones are not subject to withholding tax. The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Subject to %15 withholding tax. (Double-Taxation Prevention Agreements must be taken into consideration) Principal sum currency differences in case of fx deposits and value-indexed ones are not subject to withholding tax. The withholding tax is the final tax and is not subject to declaration.
REPURCHASE INCOME	<ul style="list-style-type: none"> Subject to %15 withholding tax. Included in the corporate gains. The withholding tax paid is deducted from temporary tax installments or annual tax. Rediscount income is also included in the taxable amount. 	<ul style="list-style-type: none"> Subject to %15 withholding tax. (Double-Taxation Prevention Agreements must be taken into consideration) The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Subject to %15 withholding tax. The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Subject to %15 withholding tax. (Double-Taxation Prevention Agreements must be taken into consideration) The withholding tax is the final tax and is not subject to declaration.
T-BILLS INTEREST INCOME*	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, unincorporated companies with share capital and mutual funds are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. Included in the corporate gains. The withholding tax paid is deducted from temporary tax installments or annual tax. 	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, overseas unincorporated companies with share capital and the overseas taxpayers similar to the mutual funds and partnerships governed by CMB are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Subject to %10 withholding tax. The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Subject to %10 withholding tax. The withholding tax is the final tax and is not subject to declaration.
TRADING INCOME OF T-BILLS, PRIVATE SECTOR BONDS (INCLUDING ASSET-BASED SECURITIES, FINANCING BOND)	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, unincorporated companies with share capital and mutual funds are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. Included in the corporate gains. The withholding tax paid is deducted from temporary tax installments or annual tax. 	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, overseas unincorporated companies with share capital and the overseas taxpayers similar to the mutual funds and partnerships governed by CMB are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. Not subject to annual declaration and individual declaration. 	<ul style="list-style-type: none"> Subject to %10 withholding tax. The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Subject to %10 withholding tax. Not subject to annual declaration and individual declaration.
EUROBOND INTEREST INCOME	<ul style="list-style-type: none"> Withholding tax rate is 0%. Included in the corporate gains. 	<ul style="list-style-type: none"> Withholding tax rate is 0%. Not subject to declaration. 	<ul style="list-style-type: none"> Withholding tax rate is 0%. If, together with other income being subject to annual declaration, it exceeds 150.000 TL, entire income becomes subject to declaration. 	<ul style="list-style-type: none"> Withholding tax rate is 0%. Not subject to declaration.

<p>EUROBOND TRADING GAINS</p>	<ul style="list-style-type: none"> No withholding tax. Included in the corporate gains. 	<ul style="list-style-type: none"> No withholding tax. Not subject to annual declaration and individual declaration. 	<ul style="list-style-type: none"> No withholding tax. Subject to annual declaration. Trading income is calculated on TL basis with reference to CPI index. 129,000 TL of the trading income from Turkish T-Bills issued prior to 2006 is tax exempt. In case of those issued after 01.01.2006, CPI increase must be 10% and over for CPI indexing. 	<ul style="list-style-type: none"> No withholding tax. Not subject to annual declaration and individual declaration.
<p>SHARE DIVIDEND INCOME</p>	<ul style="list-style-type: none"> Distribution is not subject to declaration. Those earned from resident taxpayers are tax exempt. Provided that double taxation agreements are taken into account, those earned from foreign affiliates are not included in the corporate income subject to certain conditions and similar taxes paid abroad are deducted from the annual tax. 	<ul style="list-style-type: none"> 10% withholding tax is deducted by the distributing entity. (Double-Taxation Prevention Agreements must be taken into consideration) The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> 10% withholding tax is deducted by the distributing entity. If, together with other income being subject to annual declaration, it exceeds 150.000 TL, entire income becomes subject to declaration. In case of income declaration, the withholding tax amount is deducted from the calculated income tax. Half of dividends earned from resident taxpayers are exempt from income tax. Declarable limit is 8.400 TL for foreign share dividends. Taxes paid abroad are deducted. 	<ul style="list-style-type: none"> 10% withholding tax is deducted by the distributing entity. (Double-Taxation Prevention Agreements must be taken into consideration) The withholding tax is the final tax and is not subject to declaration.
<p>SHARE TRADING EARNINGS</p> <p>*** For the earnings obtained other than the above conditions, a tax return is issued by those who perform the transaction.</p>	<ul style="list-style-type: none"> Subject to withholding tax rate at 0%. Included in the corporate gains. If the profit yielded from the shares held in the assets for at least two full years is kept in the special fund for 5 years, 75% of it is not included in the taxable amount. 	<ul style="list-style-type: none"> Subject to withholding tax rate at 0%. Not subject to declaration. There is a 15% income tax withholding for the transferred portion of net profit after tax. It is declared by intermediary institutions or banks with a special tax return. 	<ul style="list-style-type: none"> Subject to withholding tax rate at 0%. The withholding tax is the final tax and earning is not subject to declaration. The gains of share certificates of resident taxpayers as traded on the BIST (Istanbul Stock Exchange) and held for more than one year are not subject to tax. Shares acquired free of charge and the gains of share certificates of resident taxpayers which are not traded on the BIST and held for more than one year are not subject to tax. 	<ul style="list-style-type: none"> Subject to withholding tax rate at 0%. The gains of share certificates of resident taxpayers as traded on the BIST (Istanbul Stock Exchange) and held for more than one year are not subject to tax. Shares acquired free of charge and the gains of share certificates of resident taxpayers which are not traded on the BIST and held for more than one year are not subject to tax. Not subject to annual declaration and individual declaration. ***
<p>DIVIDEND INCOME FROM MUTUAL FUNDS</p>	<ul style="list-style-type: none"> Not subject to withholding tax. Included in the corporate gains. Participation earnings exception is not applied (except for GSYO). 	<ul style="list-style-type: none"> Subject to %0 withholding tax during distribution Not subject to declaration. 	<ul style="list-style-type: none"> Subject to %15 withholding tax during distribution If, together with other income being subject to annual declaration, it exceeds 150.000 TL, entire income becomes subject to declaration. Half of dividends earned from resident taxpayers are exempt from income tax. 	<ul style="list-style-type: none"> Subject to %0 withholding tax during distribution Not subject to declaration.
<p>INTEREST INCOME ON PRIVATE SECTOR BONDS (INCLUDING BOND, ASSET-BASED SECURITIES, FINANCING BOND)</p> <p>(For bonds issued abroad with maturities up to 1 year, 7%, 1-3 years, 3%, 3 years and longer, 0% withholding tax is applied)</p>	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, unincorporated companies with share capital and mutual funds are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. Included in the corporate gains. It is subject to valuation on the stock market value. The withholding tax paid is deducted from temporary tax installments or annual tax. 	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, overseas unincorporated companies with share capital and the overseas taxpayers similar to the mutual funds and partnerships governed by CMB are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. Not subject to declaration. 	<ul style="list-style-type: none"> Those issued in Turkey are subject to %10 withholding tax. In case of those issued abroad, if, together with other income being subject to annual declaration, it exceeds 150.000 TL, entire income becomes subject to annual income tax. The income obtained is grossed up based on the withholding tax rate, and the amount of withholding made by the bank is deducted from the tax calculated on an annual basis. Those issued in Turkey are not subject to declaration. 	<ul style="list-style-type: none"> Those issued in Turkey are subject to %10 withholding tax. The withholding tax is the final tax and is not subject to declaration.

<p>PROFIT SHARE FROM SECURITIES MUTUAL FUND PARTICIPATION CERTIFICATES</p>	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, unincorporated companies with share capital and mutual funds are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. There is no withholding tax when fund participation certificates, whose portfolio consists of shares traded at least 51% on the BIST, are held for more than one year. In stock-intensive funds, the withholding rate is zero. Included in the corporate gains. It is subject to valuation on the stock market value. The withholding tax paid is deducted from temporary tax installments or annual tax. 	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, overseas unincorporated companies with share capital and the overseas taxpayers similar to the mutual funds and partnerships governed by CMB are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. There is no withholding tax when fund participation certificates, whose portfolio consists of shares traded at least 51% on the BIST, are held for more than one year. In stock-intensive funds, the withholding rate is zero. Not subject to declaration. 	<ul style="list-style-type: none"> Subject to %10 withholding tax. There is no withholding tax when fund participation certificates, whose portfolio consists of shares traded at least 51% on the BIST, are held for more than one year. In stock-intensive funds, the withholding rate is zero. The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Withholding tax rate is 10%. There is no withholding tax when fund participation certificates, whose portfolio consists of shares traded at least 51% on the BIST, are held for more than one year. In stock-intensive funds, the withholding rate is zero. The withholding tax is the final tax and is not subject to declaration.
<p>TRADING GAINS FROM STOCK EXCHANGE MUTUAL FUNDS PARTICIPATION CERTIFICATES</p>	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, unincorporated companies with share capital and mutual funds are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. In stock-intensive funds, the withholding rate is zero. Included in the corporate gains. It is subject to valuation on the stock market value. The withholding tax paid is deducted from temporary tax installments or annual tax. 	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, overseas unincorporated companies with share capital and the overseas taxpayers similar to the mutual funds and partnerships governed by CMB are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. In stock-intensive funds, the withholding rate is zero. Not subject to annual declaration and individual declaration. 	<ul style="list-style-type: none"> Subject to %10 withholding tax. There is no withholding tax when fund participation certificates, whose portfolio consists of shares traded at least 51% on the BIST, are held for more than one year. In stock-intensive funds, the withholding rate is zero. The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Withholding tax rate is 10%. There is no withholding tax when fund participation certificates, whose portfolio consists of shares traded at least 51% on the BIST, are held for more than one year. In stock-intensive funds, the withholding rate is zero. The withholding tax is the final tax and is not subject to declaration.
<p>INCOME FROM REAL ESTATE MUTUAL FUNDS (REIF) and VENTURE CAPITAL MUTUAL FUNDS (VCF) PARTICIPATION CERTIFICATES (RETURN/SELL BACK TO FUND)</p>	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, unincorporated companies with share capital and mutual funds are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. The withholding tax rate is 0% for sales made after 2 years elapsing from the date of acquisition. In case off REIF, there is no withholding tax when fund participation certificates, whose portfolio consists of shares traded at least 51% on the BIST, are held for 1 year. Included in the corporate gains. It is subject to valuation on the stock market value. The withholding tax paid for those being subject to withholding is deducted from annual tax. In case of REIF, participation earning exemption is applied. In case of REIF holding only TL assets in its portfolio, participation earning exemption is applied. 	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, overseas unincorporated companies with share capital and the overseas taxpayers similar to the mutual funds and partnerships governed by CMB are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. The withholding tax rate is 0% for sales made after 2 years elapsing from the date of acquisition. In case off REIF, there is no withholding tax when fund participation certificates, whose portfolio consists of shares traded at least 51% on the BIST, are held for 1 year. Withholding tax is the final tax. Not subject to annual declaration and individual declaration. 	<ul style="list-style-type: none"> It is subject to 10% withholding tax as per the provisional Article 67 of the Income Tax Law. The withholding tax rate is 0% for sales made after 2 years elapsing from the date of acquisition. Not subject to annual declaration. Even if tax return is issued, it is not included in the tax return. 	<ul style="list-style-type: none"> It is subject to 10% withholding tax as per the provisional Article 67 of the Income Tax Law. The withholding tax rate is 0% for sales made after 2 years elapsing from the date of acquisition. Withholding tax is the final tax. The tax return is not the case.

<p>DIVIDEND (PROFIT SHARE) INCOME FROM REAL ESTATE MUTUAL FUNDS (REIF) and VENTURE CAPITAL MUTUAL FUNDS (VCF)</p>	<ul style="list-style-type: none"> ◆ The income derived by joint stock companies, limited liability companies, unincorporated companies with share capital and mutual funds are subject to 0% withholding tax. ◆ The withholding tax rate is 10% for any other legal entities. ◆ The withholding tax rate is 0% for sales made after 2 years elapsing from the date of acquisition. ◆ In case of REIF, there is no withholding tax when fund participation certificates, whose portfolio consists of shares traded at least 51% on the BIST, are held for 1 year. ◆ Not included in the corporate tax base. ◆ In case of REIF, participation earning exemption is applied. Tax relief is offered. ◆ In case of REIF holding only TL assets in its portfolio, participation earning exemption is applied. 	<ul style="list-style-type: none"> ◆ The income derived by joint stock companies, limited liability companies, overseas unincorporated companies with share capital and the overseas taxpayers similar to the mutual funds and partnerships governed by CMB are subject to 0% withholding tax. ◆ The withholding tax rate is 10% for any other legal entities. ◆ The withholding tax rate is 0% for sales made after 2 years elapsing from the date of acquisition. ◆ In case of REIF, there is no withholding tax when fund participation certificates, whose portfolio consists of shares traded at least 51% on the BIST, are held for 1 year. ◆ Withholding tax is the final tax. ◆ Not subject to annual declaration and special declaration. 	<ul style="list-style-type: none"> ◆ It is subject to 10% withholding tax as per the provisional Article 67 of the Income Tax Law. ◆ The withholding tax rate is 0% for sales made after 2 years elapsing from the date of acquisition. ◆ Not subject to annual declaration. ◆ Even if tax return is issued, it is not included in the tax return. 	<ul style="list-style-type: none"> ◆ It is subject to 10% withholding tax as per the provisional Article 67 of the Income Tax Law. ◆ The withholding tax rate is 0% for sales made after 2 years elapsing from the date of acquisition. ◆ Withholding tax is the final tax. ◆ The tax return is not the case.
<p>OFF-SHORE INCOME (DEPOSIT, FOREIGN STATE, FOREIGN COMPANY SHARE, BOND, etc. INTEREST INCOME AND TRADING GAINS)</p>	<ul style="list-style-type: none"> ◆ No withholding tax. ◆ Included in the corporate gains. ◆ Taxes paid abroad are deducted from corporate tax. 	<ul style="list-style-type: none"> ◆ No withholding tax. ◆ Not subject to declaration. 	<ul style="list-style-type: none"> ◆ No withholding tax. ◆ If the interest amount yielded from offshore and overseas bank exceeds 8.400 TL, entire income becomes subject to annual income tax declaration. 	<ul style="list-style-type: none"> ◆ No withholding tax. ◆ Not subject to declaration.
<p>INCOME FROM FUTURES AND OPTIONS</p>	<ul style="list-style-type: none"> ◆ The income derived by joint stock companies, limited liability companies, unincorporated companies with share capital and mutual funds are subject to 0% withholding tax. ◆ The withholding tax rate is 10% for the earnings of any other legal entities than the foregoing ones. ◆ However, the withholding tax rate on earnings from contracts based on stocks or stock indices is 0%. ◆ The transactions performed outside the VIOB (Futures and Options Market) are not subject to withholding tax. ◆ Included in the corporate gains. ◆ The withholding tax paid is deducted from temporary tax installments or annual tax. 	<ul style="list-style-type: none"> ◆ The income derived by joint stock companies, limited liability companies, overseas unincorporated companies with share capital and the overseas taxpayers similar to the mutual funds and partnerships governed by CMB are subject to 0% withholding tax. ◆ The withholding tax rate is 10% for the earnings of any other legal entities than the foregoing ones. ◆ However, the withholding tax rate on earnings from contracts based on stocks or stock indices is 0%. ◆ Not subject to annual declaration and individual declaration. 	<ul style="list-style-type: none"> ◆ Subject to %10 withholding tax. (Including transactions performed outside VIOB) ◆ The difference between the market value of the contractual securities and its value based on transaction price is taken as the withholding tax base. ◆ However, the withholding tax rate on earnings from shares or share indices is 0%. ◆ The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> ◆ Subject to %10 withholding tax. (Including transactions performed outside VIOB) ◆ The difference between the market value of the contractual securities and its value based on transaction price is taken as the withholding tax base. ◆ However, the withholding tax rate on earnings from shares or share indices is 0%. ◆ Not subject to annual declaration and individual declaration.
<p>INTEREST ON RECEIVABLES</p>	<ul style="list-style-type: none"> ◆ No withholding tax. ◆ Included in the corporate gains. 	<ul style="list-style-type: none"> ◆ The withholding rate is 0% for payments made to foreign governments, international institutions or foreign banks and financial institutions. Subject to %15 withholding tax in case of payments to any other recipients. ◆ Not subject to annual declaration and individual declaration. 	<ul style="list-style-type: none"> ◆ No withholding tax. ◆ Subject to annual declaration with a declaration limit of 8.400 TL. 	<ul style="list-style-type: none"> ◆ No withholding tax. ◆ It is subject to individual declaration and the declaration process will be fulfilled by the payers.

INCOME FROM WARRANTS (belonging to intermediary institutions listed on the BIST)	<ul style="list-style-type: none"> The withholding tax rate is 0% for the underlying assets being share or share index. Included in the corporate gains. 	<ul style="list-style-type: none"> The withholding tax rate is 0% for the underlying assets being share or share index. Not subject to annual declaration and individual declaration. 	<ul style="list-style-type: none"> The withholding tax rate is 0% for the underlying assets being share or share index. Withholding tax rate is 10% in case of other warrants. The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> The withholding tax rate is 0% for the underlying assets being share or share index. Withholding tax rate is 10% in case of other warrants. Not subject to annual declaration and individual declaration.
INVESTMENT TRUST GAINS FROM SHARE TRADING	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, unincorporated companies with share capital and mutual funds are subject to 0% withholding tax. The withholding tax rate for institutions other than those mentioned above (except those held for more than one year) is 10%. Included in the corporate gains. The withholding tax paid is deducted from temporary tax installments or annual tax. 	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, overseas unincorporated companies with share capital and the overseas taxpayers similar to the mutual funds and partnerships governed by CMB are subject to 0% withholding tax. The withholding tax rate for institutions other than those mentioned above (except those held for more than one year) is 10%. Included in the corporate gains. The withholding tax paid is deducted from temporary tax installments or annual tax. The withholding tax is the final tax where the taxpayer has no workplace or permanent representative in Turkey. 	<ul style="list-style-type: none"> Subject to %10 withholding tax. (Excluding those belong to resident taxpayer, listed on BIST and held for more than one year) The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Subject to %10 withholding tax. (Excluding those belong to resident taxpayer, listed on BIST and held for more than one year) Not subject to annual declaration and individual declaration.
EARNINGS FROM LEVERAGE TRANSACTIONS (FOREX)	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, unincorporated companies with share capital and mutual funds are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. Included in the corporate gains. The withholding tax paid is deducted from temporary tax installments or annual tax. 	<ul style="list-style-type: none"> The income derived by joint stock companies, limited liability companies, overseas unincorporated companies with share capital and the overseas taxpayers similar to the mutual funds and partnerships governed by CMB are subject to 0% withholding tax. The withholding tax rate is 10% for any other legal entities. Included in the corporate gains. The withholding tax paid is deducted from temporary tax installments or annual tax. The withholding tax is the final tax where the taxpayer has no workplace or permanent representative in Turkey. 	<ul style="list-style-type: none"> Subject to %10 withholding tax. The withholding tax is the final tax and is not subject to declaration. 	<ul style="list-style-type: none"> Subject to %10 withholding tax. Not subject to annual declaration and individual declaration.

(*) 15% withholding tax rate applies to demand and notice accounts (including dividends paid by participation banks for participation accounts) and accounts with a maturity of up to 6 months (including 6 months), 12% for accounts with a time deposit of up to one year (including one year) and 10% for accounts with maturities of longer than one year. The withholding tax rate is 0% for accounts with maturities of longer than one year to which a variable interest rate is applied depending on the inflation rate. The withholding tax rate from currency-protected time deposit accounts and foreign currency deposit accounts converted into Turkish lira at the conversion rate (including dividends paid by participation banks for participation accounts) is 0%.

For TL Deposit accounts, the above mentioned withholding tax rates are 5% for up to 6 months (including 6 months) for accounts opened or to be opened and/or renewed until 30/06/2023, 3% for up to 1 year (including 1 year), 0% for accounts with maturities of longer than 1 year will be applied.

The withholding tax rate from gold deposit accounts converted into Turkish lira over the conversion price (including dividends paid by participation banks for participation accounts) is 0%.

On the other hand, withholding tax will be applied at the rate of 20% for the interest paid to the foreign currency deposit accounts and the profit shares paid to the foreign currency participation accounts by the participation banks, at the rate of 20% for the demand and notice accounts and accounts with a maturity of up to one year (including one year), and 18% for maturities of longer than one year.

(**) For those acquired between 22.12.2021-30.06.2023, withholding tax at the rate of 0% is applied.

Note: Income from mutual funds acquired between 23/12/2020 and 31/06/2023 (inclusive) (except variable, mixed, eurobond, foreign borrowing, foreign, hedge funds and mutual funds with the phrase "foreign currency" in their titles) and 0% withholding is applied to earnings.

◆ Bold texts in the explanations indicate the income statement, while the others indicate the status of incomes against withholding tax.