













# Recoverable Taxes

Country	Gross Dividend (%)	Tax Withheld (%)	Dividend Received (%)	Recoverable Taxes (%)	Final Dividend Received (%)	Statute of Limitations
Australia 	100	30	70	<b>15 or 30</b>	85 or 100	7 years
Belgium 	100	30	70	<b>15 or 30</b>	85 or 100	4 years
Canada 	100	25	75	<b>10 or 25</b>	85 or 100	6 years
Finland 	100	30	70	<b>15 or 30</b>	85 or 100	3 years
France 	100	30	70	<b>15</b>	85	2 years
Germany 	100	26.375	73.625	<b>11.375 or 26.375</b>	85 or 100	4 years
Ireland 	100	20	80	<b>20</b>	100	4 years
Japan 	100	15.315	84.685	<b>5.315 or 15.315</b>	90 or 100	5 years
South Korea 	100	22	78	<b>5.5</b>	83.5	5 years
Spain 	100	19	81	<b>4</b>	85	4 years
Sweden 	100	30	70	<b>15 or 30</b>	85 or 100	5 years
Switzerland 	100	35	65	<b>20 or 35</b>	85 or 100	3 years

