

Ratefinder

- a new feature in Comtax®

With Ratefinder you can - with a few clicks - generate one chart covering all rates on all types of payments. This allows you to gain a total overview of one country's tax rates situation in relation to all other countries. Ratefinder - with its user friendly structure - immensely facilitates your database search.

Ratefinder is divided in two different main views: *Per Country* and *Per Payment*.

In *Per Country* you focus on one country's tax rates and figures for all types of payments in relation to all other countries. As an example you may collect all withholding tax rates from

one country in relation to all the other countries in one view. You may also change the view and list all the rates to one country from all the other countries.

The screenshot displays the Ratefinder application window. The top view is 'Per Country', showing a table of tax rates for the United States as the source country. The bottom view is 'Per Payment', showing a table of tax rates for various countries as sources, with the United States as the destination country.

Source	Country	Div	Int I L	Int F I	Roy P	Roy T	Roy C	Fee M	Fee TS
Finland	United States	5,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
France	United States	5,0	0,0	0,0	0,0	0,0	0,0	33,3	33,3
Gabon	United States	20,0	20,0	20,0	10,0	10,0	10,0	10,0	10,0
Germany	United States	5,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
Gibraltar	United States	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0

Source	% Shareholding	% Deductible	CIT	WHT	Country	M Cr	Cr	% Taxable	CIT
Finland	100,0	0,0	26,0	5,0	United States	-	IC	100,0	39,6
France	100,0	0,0	34,4	5,0	United States	-	IC	100,0	39,6
Gabon	100,0	0,0	35,0	20,0	United States	-	IC	100,0	39,6
Germany	100,0	0,0	30,9	5,0	United States	-	IC	100,0	39,6
Gibraltar	100,0	0,0	10,0	0,0	United States	-	IC	100,0	39,6
Gibraltar Exempt C.	100,0	0,0	0,0	0,0	United States	-	IC	100,0	39,6
Greece	100,0	0,0	40,0	0,0	United States	-	IC	100,0	39,6
Guatemala	100,0	0,0	31,0	0,0	United States	-	IC	100,0	39,6

In *Per Payment* you choose one type of payment at a time in relation to all other countries. This swiftly gives you a comprehensive view of the transactions from or to one country in relation to all the other countries,

taking deductibility, corporate tax rates, withholding taxes, credit rules and taxability into account. Just click a country to execute a calculation with detailed footnotes.