

# A WORLD OF OPPORTUNITIES

**Low tax/no tax**  
Countries that offer a headline rate of tax on income and capital gains of 20% or less.

**Remittance basis**  
Countries that offer a regime whereby foreigners can pay tax on their foreign income or capital gains in accordance with the amount remitted to that country.

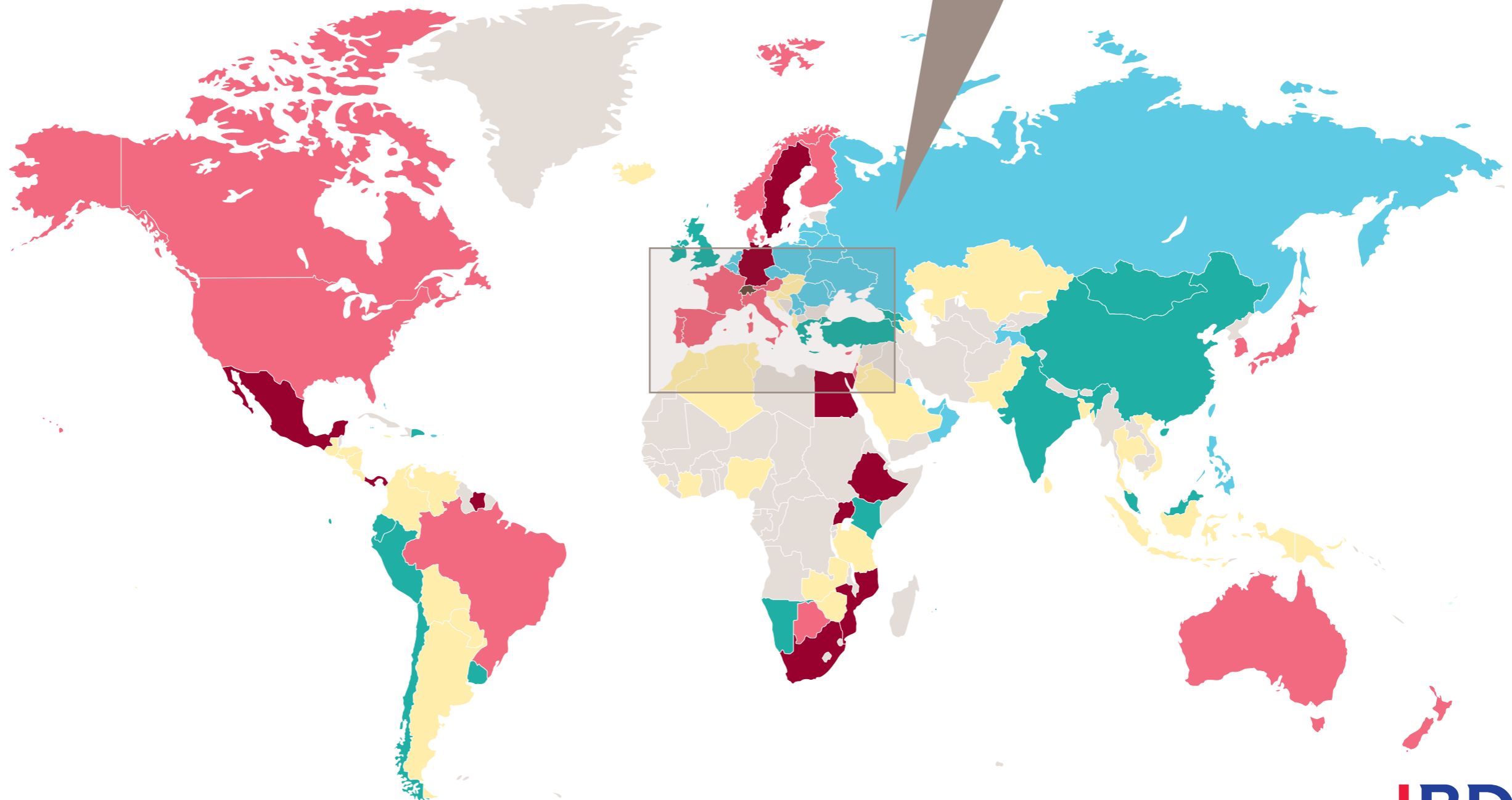
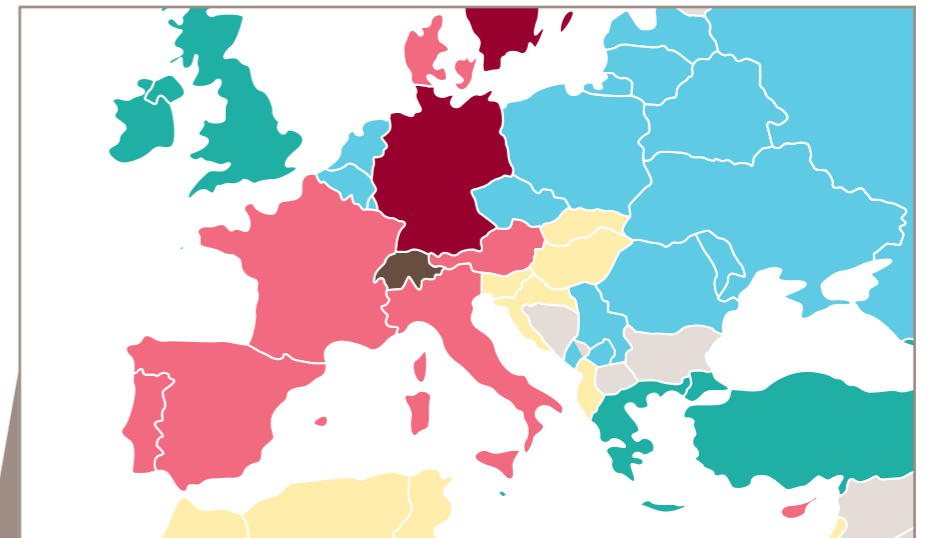
**Favourable for new residents**  
Countries that offer tax breaks for new residents to their country on passive income and capital gains, or on pensions and/or employment earnings.

**Lump sum**  
Countries that offer a lump sum tax regime where an agreed amount of tax can be paid on an annual basis regardless of actual income earned and capital gains realised.

**None of the above**  
Countries which do not fit into any of the above four categories.

**Other**  
Countries which have a BDO presence but have not been covered in this publication.

These categories act as a guideline to the tax regime of the countries they correlate to based on rates and statistics as at August 2016. For further details please contact your usual BDO adviser.



#### FOR MORE INFORMATION:

##### **WENDY WALTON**

Head of Global Private Client Services  
+44 (0)20 7893 2252  
wendy.walton@bdo.co.uk

##### **RICHARD MONTAGUE**

Chair of Global Private Client Strategy Group  
+44 (0)20 7893 2213  
richard.montague@bdo.co.uk

##### **JEFFREY B. KANE**

Private Client Strategy Group – Americas  
+1 616-389-8619  
jkane@bdo.com

##### **MARK POLLOCK**

Private Client Strategy Group – Asia Pacific  
+61 8 6382 4794  
mark.pollock@bdo.com.au

##### **TAMARA PETERS VAN NEIJENHOF**

Private Client Strategy Group – Europe  
+31 (0)13 4666 212  
tamara.peters.van.neijenhof@bdo.nl

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