

## I.M. Deloitte Tax Matrix

### A centralised access to cross-border tax information







### Matrix Coverage

The I.M. Deloitte Tax Matrix has been created to meet your needs. This means that you will have access to a wide variety of tax information, countries of investment and investment funds. As a result the I.M. Deloitte Tax Matrix provides a detailed vehicle comparison feature tailored to investment funds and countries of investment required.

#### Range of Investment Funds

The I.M. Deloitte Tax Matrix covers investment funds domiciled in Luxembourg, France, Ireland and the United Kingdom. Specifically, the I.M. Deloitte Tax Matrix covers carefully selected corporate, contractual and pension fund vehicles, enabling you to have a high level comparison of multiple jurisdictions and multiple funds.

Type of Investment Funds covered			
	Corporate	Contractual	Pension Funds
	SICAV	FCP	N/A
	OEIC	Authorised Unit Trust	Insurance, Government, Corporate
	SICAV	FCP	N/A
	VCI, Unit Trust	CCF	N/A

#### Tax Information

The I.M. Deloitte Tax Matrix includes relevant tax information criteria, providing a global overview

of the taxation applicable to investment funds in various countries of investment.

Domestic withholding tax	Treaty withholding tax	Taxation of Dividends
Taxation of interest	American Depositary Receipts	Taxation of Capital Gains
Real Estate Investment Trusts	Transaction Charges	Tax Agency
Local Market Practice	Procedural information	

## 50 Countries of Investment

Deloitte professionals, in the 50 jurisdictions concerned have provided all of the general tax information contained in the I.M. Deloitte Tax Matrix. Additionally they have provided comments in relation to their own

experiences such as local market practice and context for the rates and exemptions. This results in added value for you in making your investment decisions.



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