



Foreign income return form guide

Update 2001-02

To replace attachment A, appendix 1, page 97
in NAT 1840—5.1998

Attachment A

Broad-exemption countries

Canada
France
Germany
Japan
New Zealand
United Kingdom of Great Britain
and Northern Ireland
United States of America

Limited-exemption countries

Argentina
Austria
Bangladesh
Belgium
Brazil
Brunei
Bulgaria
China*
Czech Republic
Denmark
Fiji
Finland
French Polynesia
Greece
Hungary
Iceland
India
Indonesia
Iran
Ireland
Israel
Italy
Kenya
Kiribati
Korea, Republic of
Luxembourg
Malaysia
Malta
Myanmar
Netherlands

*Except the Hong Kong special administrative region

New Caledonia
Norway
Pakistan
Papua New Guinea
Philippines
Poland
Portugal
Romania
Saudi Arabia
Singapore
Slovakia
Solomon Islands
South Africa
Spain
Sri Lanka
Sweden
Switzerland
Taiwan
Thailand
Tokelau
Tonga
Turkey
Tuvalu
Vietnam
Western Samoa
Zimbabwe

Former list of countries

Austria
Bangladesh
Belgium
Brazil
Brunei
Bulgaria
Canada
China
Czechoslovakia
Denmark
Fiji
Finland
France
French Polynesia
German Democratic Republic
Germany, Federal Republic of
Greece
Hungary
Iceland
India
Indonesia
Ireland
Israel
Italy
Japan
Kenya
Kiribati
Korea, Republic of
Luxembourg
Malaysia
Malta
Myanmar
Netherlands
New Caledonia
New Zealand
Norway
Pakistan
Papua New Guinea
Philippines
Poland
Portugal
Romania
Saudi Arabia
Singapore
Solomon Islands
Spain
Sri Lanka
Sweden
Switzerland
Taiwan
Thailand
Tokelau
Tonga
Turkey
Tuvalu
Union of Soviet Socialist Republics
United Kingdom of Great Britain
and Northern Ireland
United States of America
Vietnam
Western Samoa
Yugoslavia
Zimbabwe