

**Table 6 - Definition of the residence of the security holder**

Economy	Principle adopted		Practical implementation			
	Yes	Partly	Yes	Partly	No	Do not know
Argentina	✓		✓			
Aruba	✓			✓		
Australia	✓		✓			
Austria	✓		✓			
Bahrain	✓			✓		
Belgium	✓		✓			
Bermuda	✓		✓			
Brazil	✓		✓			
Bulgaria	✓		✓			
Canada	✓		✓			
Cayman Islands	✓		✓			
Chile	✓		✓			
Colombia	✓		✓			
Costa Rica	✓					✓
Cyprus	✓		✓			
Czech Republic	✓		✓			
Denmark	✓		✓			
Egypt	✓		✓			
Estonia	✓		✓			
Finland	✓		✓			
France	✓		✓			
Germany	✓		✓			
Greece	✓		✓			
Guernsey	✓		✓			
Hong Kong SAR of China	✓		✓			
Hungary	✓		✓			
Iceland		✓		✓		
Indonesia	✓		✓			
Ireland	✓		✓			
Isle of Man	✓		✓			
Israel	✓		✓			
Italy	✓		✓			
Japan		✓	✓			
Jersey	✓		✓			
Kazakhstan	✓		✓			
Korea, Republic of		✓		✓		
Lebanon	✓		✓			

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Luxembourg	✓			✓		
Macao SAR of China	✓		✓			
Malaysia	✓		✓			
Malta	✓		✓			
Mauritius	✓		✓			
Netherlands	✓				✓	
Netherlands Antilles	✓			✓		
New Zealand	✓		✓			
Norway	✓		✓			
Philippines	✓		✓			
Poland	✓		✓			
Portugal	✓		✓			
Romania	✓		✓			
Russian Federation	✓		✓			
Singapore	✓		✓			
Slovak Republic	✓		✓			✓
South Africa	✓		✓			
Spain	✓		✓			
Sweden	✓					✓
Switzerland	✓		✓			
Thailand	✓		✓			✓
Turkey	✓		✓			
Ukraine	✓		✓			
United Kingdom	✓		✓			
United States	✓		✓			
Uruguay	✓		✓			
Venezuela, República Bolivariana de	✓					