

Foreign Recipients of U.S. Income, 1990

Data Release

For Tax Year 1990, total U.S. payments to "foreign persons" rose to almost \$80 billion, a 44-percent increase from 1989. Tax withheld on this income remained virtually unchanged from 1989, totaling nearly \$2 billion. Nearly 1.5 million Forms 1042S were filed for 1990 to report these payments, a 14-percent increase from 1989.

U.S. source income of nonresident alien individuals and other foreign persons is generally taxed by the United States at a statutory flat rate of 30 percent (or at a lower tax treaty rate), unless such income is "effectively connected" with a U.S. trade or business or is exempt from U.S. taxation. U.S. entities distributing non-effectively connected income are required to withhold taxes on this income, or to appoint a withholding agent to do so. The payer or withholding agent is required to report the income paid to each foreign recipient on Form 1042S, *Foreign Persons' U.S. Source Income Subject to Withholding*. The income which must be reported on this form includes, but is not limited to, certain interest, dividends, compensation for personal services, rents and royalties and retirement payments. The payer or withholding agent must file a Form 1042S, even if the income is exempt from U.S. taxation.

Although the statutory tax withholding rate is 30 percent, the "effective withholding rate" is frequently lower for a number of reasons. First, reciprocal tax treaties between the United States and almost 40 principal trading partners result in reduced withholding rates [1]. Reduced treaty rates vary by country and income type. Second, certain types of payments are fully exempt from U.S. taxation, but still must be reported on Forms 1042S. Most interest payments to foreign persons are either exempt from U.S. taxation altogether or are subject to low treaty rates. Only half of each social security and railroad retirement benefit payment is subject to withholding. Most income paid to foreign private foundations is subject to a 4 percent withholding rate. Finally, income paid to foreign government organizations that is not effectively connected with a U.S. trade or business is generally not taxed. For 1990, the effective withholding rate on the total income of nearly \$80 billion was 2.5 percent.

Interest payments accounted for \$49 billion, or 61 percent, of the \$80 billion reported on Forms 1042S for Tax Year 1990. Dividend payments and rents and royalties totaled \$12 billion and \$4 billion, respectively. The

effective withholding rates were highest for "real estate distributions" (defined below) and dividends, at 30 percent and 11 percent, respectively. Interest payments were subject to the lowest effective withholding rates (less than 1 percent).

For 1990, foreign corporations received \$43 billion of U.S. source income [2]. Nearly 63 percent of all taxes withheld for foreign persons was for income paid to foreign corporations. Foreign corporations received 73 percent of their U.S. source income in interest, which was either tax exempt or subject to low withholding rates. This at least partially explains the low effective withholding rate (3 percent). Foreign individuals received \$3.7 billion of U.S. source income and had \$0.3 billion in taxes withheld.

For 1990, residents of Japan received more U.S. source income (nearly \$16 billion) than persons in any other country. Together, residents of Japan and the United Kingdom received \$30 billion, or 38 percent of the total. Taxes withheld on income paid to residents of Japan and the United Kingdom totaled \$465 million and \$356 million, respectively. Combined, these countries accounted for 42 percent of all taxes withheld. Other countries whose residents received large income payments included Italy, Austria, Canada, Netherlands, France and West Germany.

Explanation of Selected Terms

Effective Withholding Rate.—For purposes of this article, the effective (or average) withholding rate is total U.S. tax withheld divided by total income paid.

Foreign Persons.—Foreign persons include (a) individuals whose residence is not within the United States and who are not U.S. citizens; and (b) corporations and other organizations (partnerships, private foundations, estates, trusts and other entities) created or organized outside the United States. Persons residing in Puerto Rico or U.S. possessions are also considered foreign persons.

Income Effectively Connected with a U.S. Trade or Business.—Income that is "effectively connected" with a U.S. trade or business is generally exempt from withholding tax requirements. (One exception is income paid to a foreign partner of a U.S. partnership. The U.S. partnership must report the income paid and tax withheld on Form 8805.) Effectively connected income is generally taxed in the same manner as income paid to U.S. citizens and residents. Foreign corporations (individuals) must report such income on a Form 1120F (1040NR). This income is taxed at ordinary graduated U.S. tax rates. Effectively connected income may be erroneously reported on Forms 1042S, but the extent of its inclusion in the statistics is believed to be insignificant.

This data release was written by Randy Miller, an economist with the Foreign Returns Analysis Section, under the direction of Chris Carson, Chief.

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Real Estate Distribution.—A real estate distribution refers to the income derived from the disposition of an interest in U.S. real property. This type of income is not specifically shown in Table 2, but is included in total income paid (column 3).

Withholding Agent.—A withholding agent is any person or entity required to withhold taxes. Usually the withholding agent is the payer of the income or an entity (normally a financial institution) acting on behalf of the payer.

Data Sources and Limitations

The statistics in this article were tabulated by calendar year, based on all Forms 1042S filed with the Internal Revenue Service in 1991. The data reflect the income that was paid and the U.S. tax that was withheld in 1990, except for U.S. tax withheld by foreign governments and withholding agents. In a few countries, under treaty provisions, tax is withheld by foreign governments (or authorized entities) for income paid to foreign nominees and fiduciaries if the ultimate recipient is unknown. The purpose of such tax withholding is to prevent persons in non-treaty countries from reaping treaty benefits by indirectly channelling their income through a treaty country. When the ultimate recipient is not entitled to the treaty benefits, the foreign government (or withholding

agent) remits the tax withheld back to the United States. This additional tax is not generally attributed to specific income types and years. For this reason, the statistics in this article do not include tax withheld by foreign governments and foreign withholding agents (except for Canada, which remits its tax payments during the same calendar year in which the U.S. income is paid). These amounts, however, are shown in column 7 of Table 1.

Because all Forms 1042S are included in the statistics, the data are not subject to sampling error. However, the data are subject to nonsampling error, such as computer data entry errors and minor taxpayer reporting errors.

Notes and References

- [1] For a list of tax treaty countries for 1990, see Table 1.
- [2] For Tax Year 1990, more than \$21 billion of U.S. source income was classified as paid to recipients, whose type was not identified on the Form 1042S as filed. Tax withheld on this income was \$187 million. The majority of this income is believed to have been paid to foreign corporations. As a result, the \$43 billion of income reported as paid to foreign corporations is most likely significantly understated, while the corresponding effective withholding rate of 3 percent is most likely overstated.

Foreign Recipients of U.S. Income, 1990

Table 1.--Forms 1042S: Number of Returns, Total Income Paid and Tax Withheld, for Treaty and Nontreaty Countries

[Money amounts are in thousands of dollars]

Country	Number of Forms 1042S	Income paid			U.S. tax withheld		
		Total	Exempt from withholding	Subject to withholding	Total	By domestic withholding agents	By foreign governments and withholding agents
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All countries, total.....	1,471,446	79,386,842	63,416,446	15,971,397	2,180,474	1,950,256	230,218
Treaty countries, total.....	1,088,929	66,995,936	52,538,207	14,457,729	1,828,613	1,598,395	230,218
Australia.....	28,108	652,499	453,709	198,790	29,433	29,433	--
Austria.....	6,520	4,658,659	4,614,681	43,978	5,351	5,173	178
Barbados.....	941	90,295	78,235	12,060	1,890	1,890	--
Belgium.....	12,498	1,649,521	1,438,102	211,419	33,934	29,453	4,481
Canada.....	320,246	4,395,141	3,478,932	916,209	111,306	111,306	--
China.....	15,233	115,904	105,898	10,006	1,271	1,271	--
Cyprus.....	1,158	9,544	8,207	1,337	211	211	--
Denmark.....	3,955	1,325,462	1,302,832	22,630	3,381	3,380	1
Egypt.....	1,859	7,895	5,930	1,965	303	303	--
Finland.....	1,787	300,400	283,391	17,009	1,463	1,463	--
France.....	25,371	3,596,205	2,801,668	794,537	81,548	80,454	1,094
Greece.....	17,226	120,424	79,833	40,591	6,910	6,910	--
Hungary.....	785	8,989	7,734	1,255	230	230	--
Iceland.....	224	789	325	464	56	56	--
Ireland.....	12,356	176,643	134,170	42,473	8,132	8,000	132
Italy.....	37,412	5,325,922	5,189,460	136,462	17,582	17,582	--
Jamaica.....	325	11,190	3,126	8,064	1,243	1,243	--
Japan.....	49,919	15,739,132	11,579,213	4,159,919	465,095	465,095	--
Korea.....	4,160	565,951	557,831	8,120	1,142	1,142	--
Luxembourg.....	4,689	641,547	492,006	149,541	40,235	34,697	5,538
Malta.....	798	11,762	11,542	220	38	38	--
Morocco.....	784	4,152	3,402	750	148	148	--
Netherlands.....	14,651	3,746,298	2,817,593	928,705	105,384	103,602	1,782
Netherlands Antilles.....	4,190	2,080,635	1,989,163	91,472	22,789	22,789	--
New Zealand.....	6,271	29,545	18,278	11,267	1,364	1,364	--
Norway.....	7,977	102,902	82,124	20,778	3,208	3,208	--
Pakistan.....	3,626	19,344	15,072	4,272	363	363	--
Philippines.....	26,205	86,902	12,789	74,113	11,853	11,853	--
Poland.....	3,494	19,239	7,388	11,851	1,739	1,739	--
Romania.....	203	1,055	586	469	127	127	--
Sweden.....	9,449	567,716	265,653	302,063	23,311	23,311	--
Switzerland.....	35,151	3,188,545	1,532,289	1,656,256	231,896	154,713	77,183
Trinidad and Tobago.....	1,309	4,116	1,113	3,003	519	519	--
United Kingdom.....	325,638	14,173,320	10,357,152	3,816,168	496,107	356,278	139,829
USSR.....	1,855	14,278	12,342	1,936	491	491	--
West Germany.....	102,556	3,554,015	2,796,438	757,577	118,560	118,560	--
Nontreaty countries.....	382,517	12,390,906	10,877,238	1,513,668	351,861	351,861	--

NOTE: Detail may not add to totals because of rounding.

Foreign Recipients of U.S. Income, 1990

Table 2.— Forms 1042S: Number of Returns, Tax Withheld, and Total Income Paid by Income Type, by Selected Country of Recipient and Selected Recipient Type

[Money amounts are in thousands of dollars]

Country and recipient type	Number of Forms 1042S	U.S. tax withheld	Income paid					Social security and railroad retirement payments	Compensation for personal services
			Total	Interest	Dividends	Rents and royalties			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All countries, total.....	1,471,446	1,950,256	79,386,842	48,688,341	12,423,909	3,960,656	946,110	496,091	
Individuals, total.....	1,242,561	257,608	3,747,401	1,276,121	505,926	150,355	946,110	304,225	
Corporations, total.....	102,996	1,226,482	42,554,196	31,255,689	7,933,272	2,434,406	—	127,592	
Argentina.....	11,441	3,255	33,753	17,705	4,965	377	4,802	2,389	
Individuals.....	9,927	2,695	28,101	14,155	4,043	173	4,802	1,458	
Corporations.....	136	94	1,557	1,299	139	107	—	7	
Australia.....	28,108	29,433	652,499	432,689	142,275	41,643	5,135	9,231	
Individuals.....	23,789	4,039	46,625	19,931	6,078	2,403	5,135	6,365	
Corporations.....	2,276	13,277	457,711	354,908	60,882	30,737	—	1,393	
Austria.....	6,520	5,173	4,658,659	3,631,779	28,887	223,741	3,305	2,895	
Individuals.....	3,489	1,376	12,038	775	2,031	373	3,305	2,360	
Corporations.....	1,910	2,778	167,580	143,716	20,815	894	—	99	
Bahamas.....	4,629	28,568	361,628	266,532	89,502	937	742	423	
Individuals.....	1,784	3,084	35,998	25,096	8,655	4	742	252	
Corporations.....	1,618	18,504	242,784	184,094	55,965	876	—	109	
Bahrain.....	762	878	100,399	91,702	4,980	17	8	—	
Individuals.....	560	99	582	211	320	—	8	—	
Corporations.....	126	687	78,420	72,509	2,345	4	—	—	
Barbados.....	941	1,890	90,295	78,590	9,940	27	1,339	24	
Individuals.....	696	254	2,222	223	242	27	1,339	24	
Corporations.....	110	948	37,985	31,968	6,017	—	—	—	
Belgium.....	12,498	29,453	1,649,521	1,472,295	121,390	39,734	2,347	4,099	
Individuals.....	10,017	2,160	27,180	4,399	5,529	7,230	2,347	3,567	
Corporations.....	1,162	22,449	358,699	233,709	92,712	30,010	—	209	
Bermuda.....	3,429	16,043	366,461	271,552	37,582	6,000	551	20,254	
Individuals.....	1,508	799	6,822	3,591	1,511	76	551	428	
Corporations.....	788	11,257	219,408	139,866	24,207	5,922	—	19,819	
Brazil.....	6,842	3,247	34,761	18,487	4,273	792	3,565	4,047	
Individuals.....	5,739	2,537	18,224	4,509	3,216	152	3,565	3,238	
Corporations.....	200	278	9,216	8,201	425	387	—	163	
British Virgin Islands.....	4,331	10,067	187,701	151,253	35,231	16	—	84	
Individuals.....	721	660	7,427	4,431	2,807	1	—	—	
Corporations.....	2,272	6,532	128,498	106,000	22,025	8	—	84	
Brunei.....	120	20	93,508	79,224	14,260	—	—	—	
Individuals.....	94	9	50	12	28	—	—	—	
Corporations.....	3	4	23	—	9	—	—	—	
Canada.....	320,246	111,306	4,395,141	2,716,243	1,004,183	100,393	223,745	58,320	
Individuals.....	277,180	29,017	461,721	40,859	75,068	22,988	223,745	21,223	
Corporations.....	18,185	68,007	3,287,653	2,374,817	617,604	65,289	—	29,536	
Cayman Islands.....	3,914	24,133	561,658	481,350	76,705	741	358	109	
Individuals.....	632	1,059	9,640	5,786	3,400	47	358	—	
Corporations.....	2,302	17,286	358,924	303,232	53,744	694	—	109	
China.....	15,233	1,271	115,904	20,395	2,181	55	51	67,499	
Individuals.....	14,412	860	92,702	228	1,031	42	51	65,996	
Corporations.....	98	182	15,458	15,073	343	5	—	38	
Denmark.....	3,955	3,380	1,325,462	825,903	17,127	11,658	3,667	1,977	
Individuals.....	3,332	909	9,586	2,683	820	294	3,667	649	
Corporations.....	327	1,205	172,409	148,807	7,979	11,178	—	1,238	
Finland.....	1,787	1,463	300,400	262,168	14,415	3,281	2,047	1,658	
Individuals.....	1,407	455	4,624	202	190	25	2,047	1,325	
Corporations.....	210	862	150,057	128,329	13,323	3,113	—	41	
France.....	25,371	80,454	3,596,205	1,926,887	605,236	223,401	12,709	20,581	
Individuals.....	18,620	7,941	114,349	21,790	26,623	22,142	12,709	17,820	
Corporations.....	3,808	53,168	1,937,450	1,271,567	440,099	191,817	—	787	
Gibraltar.....	188	453	41,182	39,654	1,507	(¹)	20	—	
Individuals.....	68	24	126	35	71	—	20	—	
Corporations.....	62	112	38,308	37,944	364	—	—	—	

Footnotes at end of table.

Foreign Recipients of U.S. Income, 1990

Table 2.— Forms 1042S: Number of Returns, Tax Withheld, and Total Income Paid by Income Type, by Selected Country of Recipient and Selected Recipient Type—Continued

[Money amounts are in thousands of dollars]

Country and recipient type	Number of Forms 1042S	U.S. tax withheld	Income paid					
			Total	Interest	Dividends	Rents and royalties	Social security and railroad retirement payments	Compensation for personal services
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Greece.....	17,226	6,910	120,424	71,804	7,021	426	32,746	2,514
Individuals.....	16,106	5,976	46,799	2,799	2,852	323	32,746	2,245
Corporations.....	197	404	70,872	68,376	2,437	10	--	49
Guernsey.....	484	4,982	76,437	60,404	15,363	145	--	3
Individuals.....	66	182	1,358	983	359	1	--	--
Corporations.....	241	3,782	55,638	43,703	11,741	143	--	--
Hong Kong.....	18,988	25,369	402,643	311,833	66,641	4,025	4,241	1,622
Individuals.....	13,382	5,645	30,729	8,685	13,252	842	4,241	573
Corporations.....	1,734	12,518	240,586	199,245	26,792	2,661	--	1,019
India.....	4,489	2,255	45,491	26,740	1,327	314	698	4,302
Individuals.....	3,963	1,946	15,324	403	775	38	698	1,725
Corporations.....	64	200	5,105	1,710	291	260	--	2,531
Indonesia.....	2,055	1,524	1,733,353	14,775	1,072	70	49	7,168
Individuals.....	1,722	1,383	11,354	1,179	604	69	49	7,146
Corporations.....	66	11	796,772	13,428	37	(¹)	--	--
Ireland.....	12,356	8,000	176,643	112,508	25,825	9,865	8,756	2,855
Individuals.....	11,514	1,904	23,473	8,455	2,293	275	8,756	1,156
Corporations.....	302	3,003	113,004	81,956	6,032	9,460	--	1,490
Israel.....	8,570	4,052	130,177	23,992	5,237	1,142	3,940	3,118
Individuals.....	6,485	2,840	18,536	4,174	2,014	736	3,940	2,256
Corporations.....	247	489	19,756	16,757	1,143	211	--	549
Italy.....	37,412	17,582	5,325,922	1,566,214	73,794	67,547	94,810	14,860
Individuals.....	35,014	4,853	132,940	6,121	5,032	7,399	94,810	9,402
Corporations.....	1,132	8,657	2,313,479	799,702	47,974	54,629	--	3,501
Japan.....	49,919	465,095	15,739,133	12,990,735	1,257,644	820,944	11,793	32,090
Individuals.....	37,108	5,796	106,201	31,088	9,317	15,498	11,793	17,116
Corporations.....	8,558	405,765	13,515,597	11,500,746	981,368	747,354	--	14,058
Jersey.....	868	10,357	112,898	81,374	30,954	202	7	--
Individuals.....	92	53	3,160	3,016	125	--	7	--
Corporations.....	355	4,270	62,283	50,323	11,669	202	--	--
Kuwait.....	2,122	3,922	671,106	505,564	164,707	49	5	148
Individuals.....	1,478	565	4,102	1,984	1,856	49	5	148
Corporations.....	236	1,529	74,255	63,645	10,241	--	--	--
Liberia.....	1,273	11,467	105,176	63,814	38,489	265	39	(¹)
Individuals.....	465	370	2,739	1,011	1,030	--	39	(¹)
Corporations.....	545	2,466	42,989	33,605	8,748	258	--	--
Liechtenstein.....	2,417	9,127	59,291	32,576	23,022	2,681	10	476
Individuals.....	582	820	5,434	2,792	2,576	1	10	--
Corporations.....	1,174	5,765	35,833	19,250	13,061	2,643	--	475
Luxembourg.....	4,689	34,697	641,547	487,726	147,382	580	168	1,405
Individuals.....	703	222	1,695	94	1,156	(¹)	168	127
Corporations.....	2,102	14,155	384,886	316,022	65,679	580	--	1,226
Malaysia.....	2,735	370	25,235	23,292	820	147	22	87
Individuals.....	2,455	270	1,945	307	538	137	22	87
Corporations.....	56	32	13,813	13,747	65	--	--	1
Mexico.....	88,486	39,473	347,416	114,386	22,214	8,208	173,683	4,222
Individuals.....	83,329	33,911	272,184	55,959	14,202	2,676	173,683	3,547
Corporations.....	786	2,880	25,422	16,513	1,970	4,687	--	435
Netherlands.....	14,651	103,602	3,746,298	2,572,237	874,668	211,167	5,934	9,086
Individuals.....	9,889	3,840	46,918	7,941	7,821	11,098	5,934	7,928
Corporations.....	2,220	52,836	3,125,925	2,327,187	594,309	149,015	--	371
Netherlands Antilles.....	4,190	22,789	2,080,635	1,899,617	89,456	8,317	426	11,709
Individuals.....	1,724	1,569	15,692	9,127	5,283	41	426	28
Corporations.....	1,528	14,255	1,686,342	1,569,208	56,409	8,158	--	11,680
New Zealand.....	6,271	1,364	29,545	22,275	2,994	1,818	371	619
Individuals.....	5,653	377	14,044	10,303	922	600	371	428
Corporations.....	181	877	11,284	8,462	1,605	1,195	--	19
Nigeria.....	1,102	411	53,948	50,760	542	101	16	653
Individuals.....	1,027	303	2,891	627	208	94	16	69
Corporations.....	23	96	50,471	50,122	313	--	--	36

Footnotes at end of table.

Foreign Recipients of U.S. Income, 1990

Table 2.— Forms 1042S: Number of Returns, Tax Withheld, and Total Income Paid by Income Type, by Selected Country of Recipient and Selected Recipient Type—Continued

[Money amounts are in thousands of dollars]

Country and recipient type	Number of Forms 1042S	U.S. tax withheld	Income paid					Social security and railroad retirement payments	Compensation for personal services
			Total	Interest	Dividends	Rents and royalties			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Norway.....	7,977	3,208	102,902	33,991	7,743	2,148	12,228	2,542	
Individuals.....	7,232	2,192	17,612	1,235	1,226	310	12,228	1,313	
Corporations.....	288	714	41,844	29,872	4,723	1,454	--	1,012	
Panama.....	8,673	17,415	213,887	150,014	55,389	1,546	1,036	356	
Individuals.....	2,850	2,078	13,939	3,881	5,130	408	1,036	319	
Corporations.....	3,944	9,930	152,362	117,856	32,327	1,116	--	30	
Philippines.....	26,205	11,853	86,902	7,302	4,280	127	66,139	2,668	
Individuals.....	25,324	11,592	78,371	2,225	2,050	113	66,139	1,576	
Corporations.....	116	104	1,037	781	162	--	--	23	
Portugal.....	8,481	1,739	841,903	77,920	1,550	86	22,750	481	
Individuals.....	8,159	3,761	26,279	1,364	872	65	22,750	396	
Corporations.....	128	330	12,815	12,264	436	9	--	25	
Puerto Rico.....	6,750	893	46,715	44,537	1,332	58	14	71	
Individuals.....	6,049	210	1,456	301	578	18	14	25	
Corporations.....	301	591	44,859	44,087	548	27	--	16	
Saudi Arabia.....	6,597	9,669	276,307	131,672	140,337	84	19	3,314	
Individuals.....	4,868	1,265	8,841	4,621	3,358	78	19	62	
Corporations.....	392	7,683	70,665	69,501	1,040	5	--	13	
Singapore.....	9,089	4,747	525,760	434,253	85,918	1,065	125	594	
Individuals.....	7,841	824	5,058	1,582	1,988	454	125	78	
Corporations.....	326	3,270	76,080	67,072	5,497	610	--	68	
South Africa.....	7,489	1,782	26,331	14,620	1,176	586	567	1,887	
Individuals.....	7,051	1,205	23,851	13,796	797	301	567	918	
Corporations.....	40	109	674	578	21	51	--	25	
South Korea.....	4,160	1,142	565,951	116,579	1,524	782	131	7,894	
Individuals.....	3,768	433	15,329	486	305	9	131	7,376	
Corporations.....	124	617	46,726	43,635	641	86	--	416	
Spain.....	12,510	14,178	2,225,629	987,803	18,395	3,372	14,338	3,714	
Individuals.....	11,115	4,596	31,462	6,511	3,626	407	14,338	2,681	
Corporations.....	541	7,937	94,644	80,811	11,101	2,173	--	45	
Sweden.....	9,449	23,311	567,716	255,173	235,306	26,559	10,639	18,620	
Individuals.....	8,151	5,453	49,210	3,580	2,779	476	10,639	12,938	
Corporations.....	547	15,073	415,164	167,469	215,990	25,345	--	3,867	
Switzerland.....	35,151	154,713	3,188,545	1,557,701	1,265,595	286,673	5,081	12,599	
Individuals.....	14,750	7,628	79,493	27,222	31,426	5,106	5,081	4,511	
Corporations.....	14,902	84,109	2,264,048	1,314,703	640,975	267,863	--	4,965	
Taiwan.....	8,013	3,817	83,685	65,777	9,500	202	113	2,779	
Individuals.....	6,291	2,165	18,160	3,504	6,698	179	113	2,735	
Corporations.....	170	1,190	62,224	60,517	1,440	15	--	24	
Thailand.....	1,928	563	377,599	36,248	694	75	435	368	
Individuals.....	1,698	469	3,639	478	459	75	435	264	
Corporations.....	48	18	2,329	2,215	15	--	--	97	
Turks and Caicos.....	223	217	29,625	18,261	11,329	--	22	--	
Individuals.....	23	12	57	4	23	--	22	--	
Corporations.....	105	90	2,766	2,541	220	--	--	--	
United Arab Emirates.....	1,511	428	706,404	300,847	402,408	105	--	40	
Individuals.....	1,243	212	4,050	565	662	1	--	3	
Corporations.....	63	162	9,622	9,078	319	104	--	20	
United Kingdom.....	325,638	356,278	14,173,321	7,978,949	4,144,581	1,479,542	44,763	81,554	
Individuals.....	295,379	13,491	799,802	566,939	56,548	22,930	44,763	38,942	
Corporations.....	13,554	240,741	8,581,035	4,660,406	3,173,015	537,713	--	23,142	
Venezuela.....	10,358	3,332	36,570	25,066	6,181	567	1,201	937	
Individuals.....	8,137	2,291	21,588	13,557	4,208	265	1,201	322	
Corporations.....	498	473	5,996	4,662	646	166	--	8	
West Germany.....	102,556	118,560	3,554,015	1,690,230	707,772	345,014	45,293	29,366	
Individuals.....	87,105	31,754	327,834	75,674	135,716	14,929	45,293	24,573	
Corporations.....	3,558	71,796	2,039,515	1,280,661	474,094	266,718	--	1,712	

¹ Less than \$500.

NOTE: Detail may not add to totals because of rounding.