

DISPOSAL	Citizens / PR	Non-Citizens	Companies
1) LESS OR EQUAL TO 3 YEARS	30%	30%	30%
2) LESS OR EQUAL TO 4 YEARS	20%	30%	20%
3) LESS OR EQUAL TO 5 YEARS	15%	30%	15%
4) MORE THAN 5 YEARS	5%	10%	10%