

Stamp Duties on Issues 2008

Country	%
Austria	0.8 - 2 ¹⁾
Belgium	
Denmark	2)
Finland	yes ³⁾
France	
Germany	
Greece	2.4
Ireland	0 - 9
Italy	yes ⁴⁾
Luxembourg	
Netherlands	
Norway	
Portugal	0.8 - 10
Spain	0.5 ⁵⁾
Sweden	1.5 / 3
Switzerland	1
United Kingdom	0 - 4
United States	

¹⁾ Or lump sum charge.

²⁾ On indemnity insurance policies.

³⁾ On certain documents, in connection with various transaction.

⁴⁾ Lump sum charge or percentage of the amount mentioned in the documents.

⁵⁾ Lump sum charge or 0.5 %.

Source: The taxation of companies in Europe, IBFD, Amsterdam, 2008.