

Stamp Duties on Issues 2010

Country	%
Austria	0.8 - 2 ¹⁾
Belgium	yes ³⁾
Denmark	2)
Finland	yes ⁴⁾
France	yes ⁴⁾
Germany	yes ⁵⁾
Greece	1.2 / 2.4 / 3.6
Ireland	0 - 9
Italy	
Luxembourg	
Netherlands	
Norway	2.5
Portugal	0.8 - 10
Spain	6)
Sweden	1.5 / 3
Switzerland	1
United Kingdom	0.5
United States	

¹⁾ Or lump sum charge.

²⁾ On indemnity insurance policies.

³⁾ On certain documents, 0.15% on documents concerning bank transaction.

⁴⁾ On certain documents, in connection with various transaction.

⁵⁾ Registration of transaction in the Commercial Register.

⁶⁾ On officially documented acts formalized in Spain or economic effect in Spain.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2010.