

## Net Wealth Tax - Individuals 2010

Country	rate in %
Austria	
Belgium	
Denmark	
Finland	
France	0 - 1.8 <sup>1)</sup>
Germany	
Greece	
Ireland	
Italy	
Luxembourg	
Netherlands	
Norway	0.4 <sup>2)</sup>
Portugal	
Spain	
Sweden	
<b>Switzerland</b>	<b>0 - 0.69 <sup>3)</sup></b>
United Kingdom	
United States	- <sup>4)</sup>

<sup>1)</sup> Top rate is reached with a wealth of EUR 16'540'000.-.

<sup>2)</sup> Net Wealth Tax for Wealth over NOK 700'000.

<sup>3)</sup> No net wealth tax is levied at the federal level. Reference Canton: Zürich (Canton, City, Church), incl. the annual multiple of 229%, maximum on a wealth of sFr. 2'982'000.- and more.

<sup>4)</sup> No net wealth tax is levied at the federal level.

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