

## Treatment of losses 2010

Country	Carry forward (years)	Carry back (years)
Austria	Ind	
Belgium	Ind	
Denmark	Ind	
Finland	10	
France	Ind	3
Germany	Ind <sup>1)</sup>	possible
Greece	5	
Ireland	Ind	3
Italy	5	
Luxembourg	Ind	
Netherlands	9	3
Norway	9	1
Portugal	4	
Spain	15	
Sweden	Ind	
<b>Switzerland</b>	<b>7</b>	
United Kingdom	Ind	1
United States	20	2

Ind = indefinitely

<sup>1)</sup> Against the first EUR 1 million.

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