

Withholding taxes ^{*)} 2011

Country	Interest	Dividends
Austria	25	25
Belgium	15	25
Denmark	- ²⁾	25
Finland	- ²⁾	- ³⁾
France	- ²⁾	- ³⁾
Germany	26.38 ¹⁾	26.38 ¹⁾
Greece	10	25
Ireland	20	20
Italy	20	- ³⁾
Luxembourg	-	15
Netherlands	-	15
Norway	- ²⁾	- ³⁾
Portugal	21.5 ⁴⁾	21.5
Spain	19	19
Sweden	- ²⁾	- ³⁾
Switzerland	35	35
United Kingdom	20	-
United States	- ²⁾	- ³⁾

^{*)} Double taxation treaties are not taken into consideration.

¹⁾ Including a solidarity surcharge of 5.5 %.

²⁾ No withholding taxes paid to resident companies.

³⁾ No withholding taxes on domestic dividends.

⁴⁾ Special rate of 16.5% in some cases.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2011.