

Corporate capital tax 2012

Country	%
Austria	
Belgium	
Denmark	
Finland	
France	
Germany	
Greece	
Ireland	
Italy	
Luxembourg	0.5
Netherlands	
Norway	
Portugal	
Spain	
Sweden	
Switzerland	0.75 ¹⁾
United Kingdom	
United States	

¹⁾ No corporate capital tax on federal level. The rate refers to the canton of Zurich (cantonal, communal and church taxes).

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2012.