

Withholding taxes ^{*)} 2010

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	-
Ireland	20	20
Italy	12.5 / 27	_ ³⁾
Luxembourg	-	15
Netherlands	-	15
Norway	_ ²⁾	_ ³⁾
Portugal	21.5 ²⁾	20
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 surcharge of 5.5 %.

²⁾ No withholding taxes paid to resident companies.

³⁾ No withholding taxes on domestic dividends.

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