

Net Wealth Tax - Individuals 2008

Country	rate in %
Austria	-
Belgium	-
Denmark	-
Finland	-
France	0 - 1.8 ¹⁾
Germany	-
Greece	-
Ireland	-
Italy	-
Luxembourg	-
Netherlands	-
Norway	0 - 0.4 ²⁾
Portugal	-
Spain	0.2 - 2.5 ³⁾
Sweden	-
Switzerland	0 - 0.69 ⁴⁾
United Kingdom	-
United States	- ⁵⁾

¹⁾ Top rate is reached with a wealth of EUR 16'020'000.-.

²⁾ Top rate is reached with a wealth NOK 350'000 / 700'000.

³⁾ Top rate is reached with a wealth EUR 10'695'999.06 and more.

⁵⁾ No net wealth tax is levied at the federal level. Reference Canton: Zürich (Canton, City, Church), incl. the annual multiple of 229.53%, maximum on a wealth of sFr. 2'982'000.- and more.

⁶⁾ No net wealth tax is levied at the federal level.

Source: Supplementary Service to European Taxation, IBFD, Amsterdam 2008.