

## Corporate capital tax 2009

Country	%
Austria	
Belgium	
Denmark	
Finland	
France	
Germany	
Greece	
Ireland	
Italy	
Luxembourg	0.5
Netherlands	
Norway	
Portugal	
Spain	
Sweden	
<b>Switzerland</b>	<b>0.2 <sup>1)</sup></b>
United Kingdom	
United States	

<sup>1)</sup> No corporate capital tax on federal level. The rate refers to the canton of Zürich (cantonal, communal and church taxes), incl. the annual multiple of 229%.

Source: Supplementary Service to European Taxation, IBFD, Amsterdam, 2009.