

Withholding taxes ^{*)} 2009

Country	Interest	Dividends
Austria	25	25
Belgium	15	25
Denmark	_ ³⁾	25
Finland	_ ³⁾	_ ⁴⁾
France	_ ³⁾	_ ⁴⁾
Germany	26.38 ¹⁾	26.38 ¹⁾
Greece	10 / 20	-
Ireland	20	20
Italy	12.5 / 27	_ ⁴⁾
Luxembourg	15	_ ⁴⁾
Netherlands	-	15
Norway	_ ³⁾	_ ⁴⁾
Portugal	20 ²⁾	20
Spain	18	18
Sweden	_ ³⁾	_ ⁴⁾
Switzerland	35	35
United Kingdom	20	-
United States	_ ³⁾	_ ⁴⁾

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

¹⁾ Including a surcharge of 5.5 %.

²⁾ Special rates of 15% and 25%.

³⁾ No withholding taxes paid to resident companies.

⁴⁾ No withholding taxes on domestic dividends.

Sources: Taxation of private investment income, Volume III, IBFD, Amsterdam 2009.