

## Stamp Duties on Issues 2009

Country	%
Austria	0.8 - 2 <sup>1)</sup>
Belgium	yes <sup>3)</sup>
Denmark	2)
Finland	
France	yes <sup>3)</sup>
Germany	yes <sup>6)</sup>
Greece	2.4
Ireland	0 - 9
Italy	yes <sup>4)</sup>
Luxembourg	
Netherlands	
Norway	
Portugal	0.8 - 25
Spain	0.5 <sup>5)</sup>
Sweden	1.5 / 3
<b>Switzerland</b>	<b>1</b>
United Kingdom	0 - 4
United States	

<sup>1)</sup> Or lump sum charge.

<sup>2)</sup> On indemnity insurance policies.

<sup>3)</sup> On certain documents, in connection with various transaction.

<sup>4)</sup> Lump sum charge or percentage of the amount mentioned in the documents.

<sup>5)</sup> Lump sum charge or 0.5 %.

<sup>6)</sup> Registration of transaction in the Comercial Register.

Source: The taxation of companies in Europe, IBFD, Amsterdam, 2009.