

Stamp Duties on Issues 2011

Country	%
Austria	0.8 - 2 ¹⁾
Belgium	yes ³⁾
Denmark	2)
Finland	yes ⁴⁾
France	yes ⁴⁾
Germany	yes ⁵⁾
Greece	1.2 / 2.4 / 3.6
Ireland	0.6 ⁶⁾
Italy	
Luxembourg	
Netherlands	
Norway	2.5
Portugal	0.8 - 10
Spain	7)
Sweden	1.5 / 4.25
Switzerland	1
United Kingdom	0.5
United States	

¹⁾ Or levied as a fixed amount.

²⁾ Only on indemnity insurance policies.

³⁾ On certain documents, between 5 and 95 EUR. 0.15 EUR on documents concerning bank

⁴⁾ On certain documents.

⁵⁾ Registration of transaction in the Comercial Register.

⁶⁾ Temporary stamp duty.

⁷⁾ On officially documented acts formalized in Spain or economic effect in Spain.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2011.