

# **FITÉ** **ASSESSORS**

Country	Income Tax		VAT
	Corporate	Individual	
<b>Argentina</b>	35%	9-35%	21%
<b>Australia</b>	30%	17-45%	10%GST
<b><u>Austria</u></b>	25%	21%-50%	20%
<b>Belgium</b>	33.99%	25-50%	21%
<b><u>Brazil</u></b>	34%	7.5-27.5%	17-25%
<b><u>Bulgaria</u></b>	10%	10%	20%
<b><u>BVI</u></b>	-	-	-
<b><u>Canada</u></b>	19.5%(federal)	15-29%(Federal)	5%(gst)
<b><u>China</u></b>	25%	5-45%	17%
<b>Croatia</b>	20%	15-45%	23%
<b><u>Cyprus</u></b>	10%	20-30%	15%
<b><u>Czech Rep.</u></b>	20%	15%	19%
<b>Denmark</b>	25%	38-59%	25%
<b>Egypt</b>	20%	10-20%	10% <sub>gst</sub>
<b><u>Estonia</u></b>	21%	20%	20%
<b><u>Finland</u></b>	26%	7.0-30.5%	22%
<b>France</b>	33.33%	5.5-40%	19.6%
<b><u>Germany</u></b>	30-33%(effective)	14-45%	19%
<b>Gibraltar</b>	27%	0-40%	-
<b><u>Greece</u></b>	25%	0-40%	19%
<b>Hong kong</b>	16.5%	2-17%	-
<b><u>Hungary</u></b>	16%	18% and 36%	25%
<b><u>India</u></b>	30-40%	10-30%	12.5%
<b><u>Indonesia</u></b>	28%	5-30%	10%
<b><u>Ireland</u></b>	12.5%	20-41%	21.5%
<b><u>Israel</u></b>	26%	10-46%	16.5%
<b><u>Italy</u></b>	31.4%	23%-43%	20%
<b><u>Japan</u></b>	30%	5-50%	5%(consump)
<b><u>Latvia</u></b>	15%	23%	21%
<b><u>Lithuania</u></b>	20%	15%/20%	19%
<b>Luxemburg</b>	21%	0-38%	15%
<b><u>Malta</u></b>	35%	15-35%	18%
<b>Mexico</b>	28%	0-28%	15%
<b>Monaco</b>	33.33%	0%	19.6%
<b>Morocco</b>	35%	0-41.5%	20%
<b><u>Montenegro</u></b>	9%	12%	17%
<b><u>Netherlands</u></b>	20-25.5%	0-52%	19%
<b>New Zealand</b>	30%	0-39%	12.5% <sub>gst</sub>
<b>Norway</b>	28%	28-49%	25%
<b>Pakistan</b>	35%	0-25%	15%
<b>Philippines</b>	30%	5-32%	12%
<b><u>Poland</u></b>	19%	18%/32%	22%
<b><u>Portugal</u></b>	12.5/25%	0-42%	20%
<b><u>Romania</u></b>	16%	16%	19%
<b><u>Russia</u></b>	20%	13%	18%

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<b>Saudi Arabia</b>	20%	20%	--
<b><u>Serbia</u></b>	10%	10-20%	18%
<b>Singapore</b>	18%	3.5%-20%	7% (gst)
<b><u>Slovakia</u></b>	19%	19%	19%
<b><u>Slovenia</u></b>	21%	16%-41%	20%
<b>South Africa</b>	28%	0-40%	14%
<b>Spain</b>	30%	24-43%	16%
<b>Sweden</b>	26.3%	0-57%	25%
<b>Taiwan</b>	25%	6-40%	5%
<b>Thailand</b>	30%	5-37%	7%
<b><u>Tunisia</u></b>	30%	15-35%	18%
<b><u>Turkey</u></b>	20%	15-35%	18%
<b><u>U.K.</u></b>	28%	0-40%	15%
<b><u>Ukraine</u></b>	25%	15%	20%
<b><u>U.S.A.</u></b>	15-35%	15-35%	-
<b>Vietnam</b>	25%	5-35%	10%
<b>Zambia</b>	35%	0-35%	16%