

Main taxes

Jurisdiction	Value Added Tax (VAT)	Corporate Tax	Dividends Tax
Albania	20%	15%	10%
Austria	20%	25%	27.50%
Belgium	21%	29%	0/15/30%
Bosnia and Herzegovina	17%	10%	5%
Bulgaria	20%	10%	0-5%
Croatia	25%	18%	12%
Cyprus	19%	12.50%	0%
Czech Republic	21%	19%	15/35%
Denmark (APS)	25%	22%	0/15/22%
Estonia	20%	20%	20%
Finland	24%	20%	20%
France	20%	33.30%	30/75%
Germany	19%	15%	25%
Hungary	27%	9%	0%
Latvia	21%	20%	0/20%
Lithuania	21%	15%	0/15%
Malta	18%	35%	0%
Montenegro	21%	9%	9%
Netherlands	21%	25%	0/15%
Norway	25%	23%	0/25%
Poland	23%	19%	19%
Romania	19%	16%	5%
Serbia	20%	15%	20/25%
Slovakia	20%	21%	0/35%
Slovenia	22%	19%	15%
Sweden	25%	22%	0/30%
Switzerland	7.70%	8.50%	35%