

**Effective average tax rate by country,
2015 for corporate taxation**

Country	Corporate tax rates	Overall mean
Austria	25.0	23.0
Belgium	34.0	26.7
Bulgaria	10.0	9.0
Croatia	20.0	16.5
Cyprus	12.5	15.2
Czech Republic	19.0	16.7
Denmark	23.5	21.3
Estonia	20.0	15.7
Finland	20.0	18.6
France	38.9	38.3
Germany	31.0	28.2
Greece	29.0	27.1
Hungary	20.9	19.3
Ireland	12.5	14.1
Italy	31.3	23.8
Latvia	15.0	14.3
Lithuania	15.0	13.6
Luxembourg	29.2	25.5
Malta	35.0	32.2
Netherlands	25.0	22.5
Poland	19.0	17.5
Portugal	29.5	26.6
Romania	16.0	14.8
Slovakia	22.0	19.6
Slovenia	17.0	15.5
Spain	33.4	32.9
Sweden	22.0	19.4
United Kingdom	20.0	21.5
FYROM	10.0	9.7
Norway	27.0	25.1
Switzerland	21.2	18.6
Turkey	20.0	14.1
Canada	26.5	25.4
Japan	33.3	35.7
USA	37.9	36.5