

## National-Level Statutory Corporate Tax Rates, 2008

OEDC Rank	Country	Central Government Corporate Income Tax Rate
1	United States	35%
2	France	34.43%
3	Belgium	33.99%
4	Japan	30%
5	New Zealand	30%
6	Spain	30%
7	Australia	30%
8	United Kingdom	28%
9	Mexico	28%
10	Norway	28%
11	Sweden	28%
12	Italy	27.5%
13	Finland	26%
14	Netherlands	25.5%
15	Korea	25%
16	Portugal	25%
17	Austria	25%
18	Denmark	25%
19	Greece	25%
20	Luxembourg	22.88%
21	Czech Republic	21%
22	Hungary	20%
23	Turkey	20%
24	Canada	19.5%
25	Poland	19%
26	Slovak Republic	19%
27	Germany	15.83%
28	Iceland	15%
29	Ireland	12.5%
30	Switzerland	8.50%

Source:OECD, <http://www.oecd.org/dataoecd/26/56/33717459.xls>