

National-Level Statutory Corporate Tax Rates, 2007

OEDC Rank	Country	Central Government Corporate Income Tax Rate
1	United States	35
2	France	34.43
3	*Belgium	33.99
4	Italy	33
5	New Zealand	33
6	Spain	32.5
7	Australia	30
8	Japan	30
9	United Kingdom	30
10	Mexico	28
11	Norway	28
12	Sweden	28
13	*Germany	26.375
14	Finland	26
15	Netherlands	25.5
16	Austria	25
17	Denmark	25
18	Greece	25
19	Korea	25
20	Portugal	25
21	Czech Republic	24
22	*Luxembourg	22.88
23	*Canada	22.1
24	*Hungary	20
25	Turkey	20
26	Poland	19
27	Slovak Republic	19
28	Iceland	18
29	Ireland	12.5
30	Switzerland	8.5

*Includes surtax

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