

## Appendix 1: Corporate Tax Rates (CIR) in Europe, 2018

Country	CIR (%)	Country	CIR (%)
Malta	35	Poland	19
Belgium	34	Slovenia	19
France	33.3	United Kingdom	19
Germany	29.79	Belarus	18
Greece	29	Croatia	18
Luxembourg	27.08	Ukraine	18
Austria	25	Switzerland	17.77
Netherlands	25	Romania	16
Spain	25	Albania	15
Italy	24	Latvia	15
Norway	24	Lithuania	15
Euro area	23.3	Serbia	15
Denmark	22	Cyprus	12.5
Sweden	22	<b>Ireland</b>	<b>12.5</b>
Turkey	22	Liechtenstein	12.5
European Union	21.3	Moldova	12
Portugal	21	Bosnia and Herzegovina	10
Slovakia	21	Bulgaria	10
Estonia	20	Kosovo	10
Finland	20	Macedonia	10
Iceland	20	Hungary	9
Russia	20	Montenegro	9
Czech Republic	19	Isle of Man	0

Source: Trading Economics (2018)

<https://tradingeconomics.com/european-union/corporate-tax-rate>