Tax rates by countries and territories[[edit](https://en.wikipedia.org/w/index.php?title=List_of_countries_by_tax_rates&action=edit&section=1)]

| **Country** | [**Corporate tax**](https://en.wikipedia.org/wiki/Corporate_tax)**(excl. dividend taxes)** | [**Individual income tax**](https://en.wikipedia.org/wiki/Income_tax) | | [**VAT or GST**](https://en.wikipedia.org/wiki/Value-added_tax)**or**[**Sales tax**](https://en.wikipedia.org/wiki/Sales_tax) | [**Capital gains tax**](https://en.wikipedia.org/wiki/Capital_gains_tax)[[1]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-1) | **Further reading** |
| --- | --- | --- | --- | --- | --- | --- |
| **Lowest marginal rate** | **Highest marginal rate** |
| [Afghanistan](https://en.wikipedia.org/wiki/Afghanistan) | 20%[[2]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AfghKazCorp-2) | 0%[[3]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Afgh-3) | 20%[[3]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Afgh-3) | 0%[[4]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-4) However, in Taliban run areas, small fees have been illegally added to some groceries.[[5]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-5) |  | [Taxation in Afghanistan](https://en.wikipedia.org/wiki/Taxation_in_Afghanistan) |
| [Albania](https://en.wikipedia.org/wiki/Albania) | 15%[[6]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-auto2-6) | 0%[[7]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AlbInc-7) | 23%[[7]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AlbInc-7) | 20% (standard rate) 6% (tourism services)[[8]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-8) | 15% | [Taxation in Albania](https://en.wikipedia.org/wiki/Taxation_in_Albania) |
| [Algeria](https://en.wikipedia.org/wiki/Algeria) | 26% (highest rate) 19% (lowest rate)[[9]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-9) | 0%[[10]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AlgInc-10) | 35%[[10]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AlgInc-10) | 19% (standard rate)[[11]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AlgOth-11) 9% (basic items)[[11]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AlgOth-11) | 15% resident, 20% non-resident | [Taxation in Algeria](https://en.wikipedia.org/wiki/Taxation_in_Algeria) |
| [American Samoa](https://en.wikipedia.org/wiki/American_Samoa) | 34% [[6]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-auto2-6) | 4%[[12]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-12)[[13]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AmSa-13) | 6%[[13]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AmSa-13) | 0%[[14]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-14)[[13]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AmSa-13) |  | Taxation in American Samoa |
| [Andorra](https://en.wikipedia.org/wiki/Andorra) | 10%[[15]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-15) | 0%[[16]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-andorra-16) | 10%[[16]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-andorra-16) | 4.5% (standard rate) 9.5% (banking services) 2.5%, 1% or 0% (reduced rates)[[17]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AndDel-17) |  | [Taxation in Andorra](https://en.wikipedia.org/wiki/Taxation_in_Andorra) |
| [Angola](https://en.wikipedia.org/wiki/Angola) | 30%[[18]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AngRat-18) | 0%[[18]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AngRat-18) | 17%[[18]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AngRat-18) | 10%[[18]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AngRat-18) | 10% | Taxation in Angola |
| [Anguilla](https://en.wikipedia.org/wiki/Anguilla) | 0%[[19]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Anguil-19) | 0%[[19]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Anguil-19) | | 0%[[19]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Anguil-19) |  | Taxation in Anguilla |
| [Antigua and Barbuda](https://en.wikipedia.org/wiki/Antigua_and_Barbuda) | 25%[[20]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-20) | 0%[[21]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-home.kpmg-21) | | 15%[[22]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-22) |  |  |
| [Argentina](https://en.wikipedia.org/wiki/Argentina) | 30% for residents 15% for non residents[[23]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Arge-23) | 9%[[23]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Arge-23) | 35%[[23]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Arge-23) | 21%[[23]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Arge-23) | 15% | [Taxation in Argentina](https://en.wikipedia.org/wiki/Taxation_in_Argentina) |
| [Armenia](https://en.wikipedia.org/wiki/Armenia) | 18%[[24]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ArmTax-24) | 22%[[24]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ArmTax-24) | 22%[[24]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ArmTax-24) | 20%[[24]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ArmTax-24) | 10-20% | [Taxation in Armenia](https://en.wikipedia.org/wiki/Taxation_in_Armenia) |
| [Aruba](https://en.wikipedia.org/wiki/Aruba) | 25%[[25]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ArubTax-25) | 7%[[25]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ArubTax-25) | 58.95%[[25]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ArubTax-25) | 1.5% (turnover tax)[[25]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ArubTax-25) |  | Taxation in Aruba |
| [Australia](https://en.wikipedia.org/wiki/Australia) | 30% (standard rate) 25% (base entity rate)[[26]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AustTax-26)[[Note 1]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-27) | 0%[[26]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AustTax-26) | 45%[[27]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-28)[[Note 2]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-29) | 10% (standard rate) 0% (essential items)[[26]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AustTax-26) | 0-45% (Same as income tax rate) | [Taxation in Australia](https://en.wikipedia.org/wiki/Taxation_in_Australia) |
| [Austria](https://en.wikipedia.org/wiki/Austria) | 25%[[28]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Austria-30) | 0%[[28]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Austria-30) | 55%[[28]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Austria-30) | 20% (standard rate) 13% (tourism services) 10% (basic items)[[28]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Austria-30) | 27.5% | [Taxation in Austria](https://en.wikipedia.org/wiki/Taxation_in_Austria) |
| [Azerbaijan](https://en.wikipedia.org/wiki/Azerbaijan) | 20%[[29]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Azer-31) | 14%[[29]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Azer-31) | 25%[[29]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Azer-31) | 18%[[29]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Azer-31) | 25% | [Taxation in Azerbaijan](https://en.wikipedia.org/wiki/Taxation_in_Azerbaijan) |
| [Azores](https://en.wikipedia.org/wiki/Azores) | 13.6% (available to [SMEs](https://en.wikipedia.org/wiki/Small_and_medium-sized_enterprises) and applicable up to a taxable profit of €15000)[[30]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:3-32)  16.8% (general rate) | 0.0% (for monthly salaries up to €654) + social security charges[[31]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-33) | 36.2% (for monthly salaries above €25,200) + social security charges[[32]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:4-34) | 4% (reduced rate)  9% (intermediate rate)  16% (standard rate)[[33]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-35) |  | [Taxation in Portugal](https://en.wikipedia.org/wiki/Taxation_in_Portugal) |
| [Bahamas](https://en.wikipedia.org/wiki/The_Bahamas)[[34]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-36) | 0%[[35]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-37) | 0% | 0% + 8.8% social security tax | 12% (standard rate)[[36]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-38) |  | [Taxation in the Bahamas](https://en.wikipedia.org/wiki/Taxation_in_the_Bahamas) |
| [Bahrain](https://en.wikipedia.org/wiki/Bahrain) | 0%[[37]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-39) | 0% | | 10% (standard rate) 0% (essential goods) |  | Taxation in Bahrain |
| [Bangladesh](https://en.wikipedia.org/wiki/Bangladesh)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 32.5%[[39]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-41) | 0% | 25% | 15% |  | [Taxation in Bangladesh](https://en.wikipedia.org/wiki/Taxation_in_Bangladesh) |
| [Barbados](https://en.wikipedia.org/wiki/Barbados)[[*citation needed*](https://en.wikipedia.org/wiki/Wikipedia:Citation_needed)] | 5.5% (on profits not over [BBD$](https://en.wikipedia.org/wiki/Barbadian_dollar)1 million) 3.0% (over BBD$1 million but not over BBD$20 million) 2.5% (over BBD$20 million but not over BBD$30 million) 1.0% (over BBD$30 million)[[40]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-pwc.com-42) | 25% | 38% | 17.5% (standard rate) 7.5% (hotel services) |  | Taxation in Barbados |
| [Belarus](https://en.wikipedia.org/wiki/Belarus)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 20% | 48% (12% income tax, 1% mandatory insurance, 35% social security) | 48% (12% income tax, 1% mandatory insurance, 35% social security) | 20% (standard rate) 10% (reduced rate) |  | Taxation in Belarus |
| [Belgium](https://en.wikipedia.org/wiki/Belgium)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 25%[[42]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.sbb.be-44) | 55% (when single/secluded) 50% (when legally married) | 79.5% (20.5% (mandatory social security tax) 50% (federal)[[43]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.financeinfo.be-45) 30-89EUR (regional) 3-9% (municipal)[[44]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.financien.belgium.be-46)) | 21% (standard rate) 12% (restaurants) 6% (essential and selected goods) |  | [Taxation in Belgium](https://en.wikipedia.org/wiki/Taxation_in_Belgium) |
| [Belize](https://en.wikipedia.org/wiki/Belize) | 0.75% (lowest rate) 19% (highest rate) | 0% | 25% | 12.5% | 0% (In general exempted, except in some specific cases) | Taxation in Belize |
| [Benin](https://en.wikipedia.org/wiki/Benin)[[*citation needed*](https://en.wikipedia.org/wiki/Wikipedia:Citation_needed)] | 35% | 10% | 35% | 18% |  | Taxation in Benin |
| [Bermuda](https://en.wikipedia.org/wiki/Bermuda) | 0%[[45]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-47) | 0% | | 0% |  | [Taxation in Bermuda](https://en.wikipedia.org/wiki/Taxation_in_Bermuda) |
| [Bhutan](https://en.wikipedia.org/wiki/Bhutan) | 26% | 0% | 25%[[46]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.mof.gov.bt-48) | — |  | [Taxation in Bhutan](https://en.wikipedia.org/wiki/Taxation_in_Bhutan) |
| [Bolivia](https://en.wikipedia.org/wiki/Bolivia) | 29% | 0% | 25% | 13% |  | Taxation in Bolivia |
| [Bosnia and Herzegovina](https://en.wikipedia.org/wiki/Bosnia_and_Herzegovina) | 10%[[47]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fipa.gov.ba-49) | 10% | | 17%[[47]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fipa.gov.ba-49) |  | [Taxation in Bosnia and Herzegovina](https://en.wikipedia.org/wiki/Taxation_in_Bosnia_and_Herzegovina) |
| [Botswana](https://en.wikipedia.org/wiki/Botswana) | 22% | 0% | 25% | 14% | 25% | Taxation in Botswana |
| [Brazil](https://en.wikipedia.org/wiki/Brazil)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 40% (highest rate for financial institutions, insurance and capitalisation companies) 34% (highest rate) 24% (lowest rate) 15% ( +10% in profits exceeding BR$ 20.000 [[48]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-50) + 9% Social Contribution Tax or 15% for financial institutions, insurance and capitalisation companies [[49]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-51)) | 0%[[50]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-52) | 47.5% (27.5% income tax rate applied to annual income exceeding BR$ 55,976.15[[51]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-53) + 20% top social security tax rate for self-employed workers[[52]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-54)) | 17%, 18%, 19% (state tax rate) 0% to 300% (federal tax rate) [[53]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-55)[[Note 3]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-56) | 22.5% | [Taxation in Brazil](https://en.wikipedia.org/wiki/Taxation_in_Brazil) |
| [Brunei](https://en.wikipedia.org/wiki/Brunei) | 1% sole propietorships and partnerships), 18.5% (all other businesses)[[54]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-57) | 0% | | —[[55]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-VAT_Live-58) | 0%[[56]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-59) | Taxation in Brunei |
| [Bulgaria](https://en.wikipedia.org/wiki/Bulgaria) | 10% (+ 5% on distribution of profit) | 10% | 10% + 18% social security fund tax | 20% (9% on hotel and camping accommodation) |  | [Taxation in Bulgaria](https://en.wikipedia.org/wiki/Taxation_in_Bulgaria) |
| [Burkina Faso](https://en.wikipedia.org/wiki/Burkina_Faso) | 27.5% | 0% | 25% | 18% |  | Taxation in Burkina Faso |
| [Burundi](https://en.wikipedia.org/wiki/Burundi)[[57]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-60) | 35% | 0% | 35% | 18% |  | Taxation in Burundi |
| [Cambodia](https://en.wikipedia.org/wiki/Cambodia) | 20% | 0% | 20% | 10% |  | Taxation in Cambodia |
| [Cameroon](https://en.wikipedia.org/wiki/Cameroon)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 31.5% | 10% | 35% | 19.25% |  | Taxation in Cameroon |
| [Canada](https://en.wikipedia.org/wiki/Canada) | 26.5-31% (higher rate) 9-13% (lower rate)[[58]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-61) | 19% (15% federal + 4% in [Nunavut](https://en.wikipedia.org/wiki/Nunavut))[[59]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-canada-62) to 27.53% (12.53% federal + 15% in [Quebec](https://en.wikipedia.org/wiki/Quebec))[[60]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-63)[[61]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-64)[[62]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-quebec-65) | 54% (33% federal + 21% in [Nova Scotia](https://en.wikipedia.org/wiki/Nova_Scotia)) to 44.5% (33% federal + 11.5% in [Nunavut](https://en.wikipedia.org/wiki/Nunavut))[[59]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-canada-62)[[62]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-quebec-65) | 5% (5% federal tax in [Alberta](https://en.wikipedia.org/wiki/Alberta)) to 15% (5% federal tax + 10% provincial tax in [New Brunswick](https://en.wikipedia.org/wiki/New_Brunswick))[[63]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-66) | 27% | [Taxation in Canada](https://en.wikipedia.org/wiki/Taxation_in_Canada) |
| [Cape Verde](https://en.wikipedia.org/wiki/Cape_Verde) | 25% | 16.5% | 27.5% | 15% |  | Taxation in Cape Verde |
| [Cayman Islands](https://en.wikipedia.org/wiki/Cayman_Islands) | 0%[[64]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-caymandeloitte-67) | 0%[[64]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-caymandeloitte-67) | | 0%[[64]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-caymandeloitte-67)[[65]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-68)[[Note 4]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-69) |  | Taxation in the Cayman Islands |
| [Central African Republic](https://en.wikipedia.org/wiki/Central_African_Republic) | 30%[[66]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ffiCAR-70) | — | 50%[[66]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ffiCAR-70) | 19% |  | Taxation in the Central African Republic |
| [Chad](https://en.wikipedia.org/wiki/Chad) | 20% | — | — | — |  | Taxation in Chad |
| [Chile](https://en.wikipedia.org/wiki/Chile)[[67]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-71) | 27%[[68]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-72) | 0% (for monthly taxable incomes not over US$950) | 35% (for monthly taxable incomes over US$8400)[[69]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-73) | 19% |  | Taxation in Chile |
| [China](https://en.wikipedia.org/wiki/China)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 25% (standard rate)[[70]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-74)  15% (concession rate for high-tech companies)[[71]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-75) | 0% | 45%[[72]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-76)[[73]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-77) | 13% (standard rate)[[55]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-VAT_Live-58) 9% (energy, books, transportation, etc.) 6% (other services) 0% (goods and services for export) | 20% | [Taxation in China](https://en.wikipedia.org/wiki/Taxation_in_China) |
| [Colombia](https://en.wikipedia.org/wiki/Colombia)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 35%[[74]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-78) | 0%[[75]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-secretariasenado.gov.co-79) | 35% (non-labor income) 39% (labor income)[[75]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-secretariasenado.gov.co-79) | 19% (standard rate) 5% or 0% (reduced rates) | 10% (standard rate) 20% (lotteries, gaming, or similar activities)[[76]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-80) | [Taxation in Colombia](https://en.wikipedia.org/wiki/Taxation_in_Colombia) |
| [Comoros](https://en.wikipedia.org/wiki/Comoros) | 35% | — | — | — |  | Taxation in Comoros |
| [Cook Islands](https://en.wikipedia.org/wiki/Cook_Islands) | 30% (highest rate) 20% (lowest rate) | 18.5% | 30% | 15% |  | Taxation in Cook Islands |
| [DR Congo](https://en.wikipedia.org/wiki/Democratic_Republic_of_the_Congo) | 35% | 0% | 40% | 20% (highest rate) 5% (lowest rate) |  | Taxation in the Democratic Republic of the Congo |
| [Congo](https://en.wikipedia.org/wiki/Republic_of_the_Congo) | 30%[[77]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-81) | — | — | 18.9%[[78]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-82) |  | Taxation in the Republic of the Congo |
| [Costa Rica](https://en.wikipedia.org/wiki/Costa_Rica) | 30% | 0% | 25% | 13% (standard rate) 4% (private healthcare and plane tickets) 2% (medicines and private education) 1% (essential foods and agriculture)[[79]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-83) |  | Taxation in Costa Rica |
| [Croatia](https://en.wikipedia.org/wiki/Croatia)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 18% (for profits over 3 million [kn](https://en.wikipedia.org/wiki/Croatian_kuna)) 12% (for profits not over 3 million kn) | 12% | 40% | 25% (standard rate)[[80]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-84) 13% (certain essential groceries) | 10% | [Taxation in Croatia](https://en.wikipedia.org/wiki/Taxation_in_Croatia) |
| [Cuba](https://en.wikipedia.org/wiki/Cuba)[[81]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-85) | 30% | 15% | 50% | 20% (highest rate) 2.5% (lowest rate) |  | [Taxation in Cuba](https://en.wikipedia.org/wiki/Taxation_in_Cuba) |
| [Curaçao](https://en.wikipedia.org/wiki/Cura%C3%A7ao) | 22% | 9.75% | 46.5% | 6%, 7% or 9% |  | Taxation in Curaçao |
| [Cyprus](https://en.wikipedia.org/wiki/Cyprus)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 12.5% | 0% | 35% | 19% (standard rate) 5% or 0% (reduced rates) | 20% | [Taxation in Cyprus](https://en.wikipedia.org/wiki/Taxation_in_Cyprus) |
| [Czech Republic](https://en.wikipedia.org/wiki/Czech_Republic)[[82]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-86)[[83]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-87) | 19%[[84]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.agn.org-88) | 20.1% (15% deductible tax + 45% medicare and social security if an employee, 22.5% if self-employed)[[85]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-89) | 45.7% (peaks for employee gross annual income of $90,000 or more) 39% (for gross annual income of $450,000 or more) | 21% (standard rate)[[86]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-90) 15% or 10% (reduced rates) | 15% | [Taxation in the Czech Republic](https://en.wikipedia.org/wiki/Taxation_in_the_Czech_Republic) |
| [Denmark](https://en.wikipedia.org/wiki/Denmark)[[87]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-91) | 22-25% (depending on business) | 39.8596% (34.63% for unemployed; first [DKK](https://en.wikipedia.org/wiki/Danish_krone)46,000 / US$7,245 / €6,172 per year is deductible)[[88]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-skatdk1-92)[[89]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-93) | 57.11% (8%+(100%-8%)\*(12,09%+26,3%+15%))[[90]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-94)[[91]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-95) | 25% | 42% | [Taxation in Denmark](https://en.wikipedia.org/wiki/Taxation_in_Denmark) |
| [Djibouti](https://en.wikipedia.org/wiki/Djibouti) | 25% | — | — | — |  | Taxation in Djibouti |
| [Dominica](https://en.wikipedia.org/wiki/Dominica) | 25%[[92]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-96) | 0% | 35% | 15% |  | Taxation in Dominica |
| [Dominican Republic](https://en.wikipedia.org/wiki/Dominican_Republic) | 27% | 0% | 25% | 18% |  | Taxation in Dominican Republic |
| [East Timor](https://en.wikipedia.org/wiki/East_Timor) | 10% | — | — | — |  | Taxation in East Timor |
| [Ecuador](https://en.wikipedia.org/wiki/Ecuador) | 25%[[93]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-97) | 0% | 35% | 12% (standard rate) 15% (luxury goods) 0% (exports) | 35% | Taxation in Ecuador |
| [Egypt](https://en.wikipedia.org/wiki/Egypt)[[94]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-98) | 22.5% (on taxable corporate profits) (+ 5% on distribution of profit) | 0% | 22.5% | 14% (standard rate) 10% (professional services) 0% (exports) |  | Taxation in Egypt |
| [El Salvador](https://en.wikipedia.org/wiki/El_Salvador) | 30% | 0% | 30% | 13% |  | Taxation in El Salvador |
| [Equatorial Guinea](https://en.wikipedia.org/wiki/Equatorial_Guinea) | 35% | 0% | 35% | 15% |  | Taxation in Equatorial Guinea |
| [Eritrea](https://en.wikipedia.org/wiki/Eritrea) | 34% | — | — | — |  | Taxation in Eritrea |
| [Estonia](https://en.wikipedia.org/wiki/Estonia) [[95]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-99) | 0% (20% on distribution or 14% on distribution below the 3 previous years average) | 55.4% (20% income tax, 33% social tax, 1.6% unemployment insurance, 0.8% employer’s unemployment insurance, 0% on dividends) | 58.4% (33% social tax, 1.6% unemployment insurance, 0.8% employer’s unemployment insurance, 2% funded pension, 14% employer's dividends tax, 7% on lower tax range dividends) | 20% (standard rate) 9% (reduced rate) | 20% | [Taxation in Estonia](https://en.wikipedia.org/wiki/Taxation_in_Estonia) |
| [Eswatini (Swaziland)](https://en.wikipedia.org/wiki/Eswatini) | 27.5% | 33% | | 15% |  | Taxation in Eswatini |
| [Ethiopia](https://en.wikipedia.org/wiki/Ethiopia) | 30%[[96]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-100) | 0% | 35% | — |  | Taxation in Ethiopia |
| [Falkland Islands](https://en.wikipedia.org/wiki/Falkland_Islands) | 26% | 0% | 26% | 0% | 15% | Taxation in Falkland Islands |
| [Micronesia](https://en.wikipedia.org/wiki/Federated_States_of_Micronesia) | 21% | — | — | — |  | Taxation in Micronesia |
| [Fiji](https://en.wikipedia.org/wiki/Fiji) | 20%[[97]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-101) | 0% | 20% | 9% |  | Taxation in Fiji |
| [Finland](https://en.wikipedia.org/wiki/Finland) | 20%[[98]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-102) | 0% + 8.40% social security tax[[99]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fi-ss-fee-103) (20% for unemployed) | 66.75% in [Halsua](https://en.wikipedia.org/wiki/Halsua) for the members of the [Orthodox Church of Finland](https://en.wikipedia.org/wiki/Orthodox_Church_of_Finland) (31.25% national tax rate + 23.5% municipal tax + 9.9% social security tax + 2.1% church tax)[[100]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fi-municipal-104) | 24% (standard rate) 14% (food and fodder) 10% (medicines and public transport) | 34% | [Taxation in Finland](https://en.wikipedia.org/wiki/Taxation_in_Finland) |
| [France](https://en.wikipedia.org/wiki/France) | 26.5% (on profits over €38,120) 15% (not over €38,120) | 0% | 49% (45% + 4% tax on high incomes, or incomes over €500,000)[[101]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-105) | 20% (standard rate) 10% (restaurants, transportation and tourism services) 5.5% (utilities) 2.1% (press) | 30% (plus an additional 4% for high earners) | [Taxation in France](https://en.wikipedia.org/wiki/Taxation_in_France) |
| [French Polynesia](https://en.wikipedia.org/wiki/French_Polynesia) | 25% | — | — | — |  | Taxation in French Polynesia |
| [Gabon](https://en.wikipedia.org/wiki/Gabon) | 35% | 5% | 35% | 18% |  | Taxation in Gabon |
| [Gambia](https://en.wikipedia.org/wiki/The_Gambia) | 31% | 0% | 30% | — |  | Taxation in Gambia |
| [Germany](https://en.wikipedia.org/wiki/Germany) | 29.65%[[102]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg.com-106) | 14%  0% (if earning under €9,169 in year) | 47.475% (45% income tax + 5.5% solidarity surcharge based on the total tax bill) | 19% (standard rate) 7% (reduced rate) | 25% | [Taxation in Germany](https://en.wikipedia.org/wiki/Taxation_in_Germany) |
| [Georgia](https://en.wikipedia.org/wiki/Georgia_(country))[[103]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-107) | 0% (15% on distribution of profit) | 20% (5% on dividend, interest and royalty) | | 18% |  | [Taxation in Georgia](https://en.wikipedia.org/wiki/Taxation_in_Georgia_(country)) |
| [Ghana](https://en.wikipedia.org/wiki/Ghana) | 25% | 25% | — | 3% |  | Taxation in Ghana |
| [Gibraltar](https://en.wikipedia.org/wiki/Gibraltar) | 10% | 17% | 40% | 0% |  | [Taxation in Gibraltar](https://en.wikipedia.org/wiki/Taxation_in_Gibraltar) |
| [Greece](https://en.wikipedia.org/wiki/Greece) | 22% | 9% (zero tax for annual income under €8633,33) | 44% | 24% (standard rate) 13% (food, health and tourism services) 6% (theater tickets, books and medicine) VAT is reduced by 30% for the islands of [Leros](https://en.wikipedia.org/wiki/Leros), [Lesvos](https://en.wikipedia.org/wiki/Lesvos), [Kos](https://en.wikipedia.org/wiki/Kos), [Samos](https://en.wikipedia.org/wiki/Samos), [Chios](https://en.wikipedia.org/wiki/Chios) (i.e., 17%, 9%, 4%). | 15% | [Taxation in Greece](https://en.wikipedia.org/wiki/Taxation_in_Greece) |
| [Grenada](https://en.wikipedia.org/wiki/Grenada) | 28% | — | — | — |  | Taxation in Grenada |
| [Guatemala](https://en.wikipedia.org/wiki/Guatemala)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 25% | 5% | 7% | 12% |  | Taxation in Guatemala |
| [Guernsey](https://en.wikipedia.org/wiki/Guernsey) | 0%[[104]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-108) | 0% ( if earning under £658.67 a month)[[105]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Guernsey,_Channel_Islands_-_Individual_-_Significant_developments-109) | 20% (+ 6.6-11.3% Social Security)[[105]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-Guernsey,_Channel_Islands_-_Individual_-_Significant_developments-109) | 0%[[106]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-auto3-110) |  | Taxation in Guernsey |
| [Guinea](https://en.wikipedia.org/wiki/Guinea) | 35% | — | — | — |  | Taxation in Guinea |
| [Guinea-Bissau](https://en.wikipedia.org/wiki/Guinea-Bissau) | 35% | — | — | — |  | Taxation in Guinea-Bissau |
| [Guyana](https://en.wikipedia.org/wiki/Guyana)[[107]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-111) | 30% | 28% on Annual salary less than $1,560,000 GYD.[[108]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-gra.gov.gy-112) | 40% on Annual salary above $1,560,000 GYD.[[108]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-gra.gov.gy-112) | 14% (standard rate) 0% (reduced rate) |  | [Taxation in Guyana](https://en.wikipedia.org/w/index.php?title=Taxation_in_Guyana&action=edit&redlink=1)[[108]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-gra.gov.gy-112) |
| [Haiti](https://en.wikipedia.org/wiki/Haiti) | 30%[[109]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-import-export.societegenerale.fr-113) | 0% | 30%[[110]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-114) | 10%[[109]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-import-export.societegenerale.fr-113) |  | Taxation in Haiti |
| [Honduras](https://en.wikipedia.org/wiki/Honduras) | 25% | — | — | — |  | Taxation in Honduras |
| [Hong Kong](https://en.wikipedia.org/wiki/Hong_Kong)[[111]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-hkird-115) | 16.5% (on profits over [HK$](https://en.wikipedia.org/wiki/Hong_Kong_dollar)2 million) 8.25% (on profits not over HK$2 million) | 0% | 15% | 0% |  | [Taxation in Hong Kong](https://en.wikipedia.org/wiki/Taxation_in_Hong_Kong) |
| [Hungary](https://en.wikipedia.org/wiki/Hungary) | 9% | 15% (+ 18% social security) | | 27% (standard rate) 18% (reduced rate) 5% (milk, egg, pork, chicken meat, internet service, restaurant services, medicines and books) | 15% | [Taxation in Hungary](https://en.wikipedia.org/wiki/Taxation_in_Hungary) |
| [Iceland](https://en.wikipedia.org/wiki/Iceland)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 20% | 0% (On income up to 152.807 ISK)[[112]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-116) | 46% | 24% (standard rate) 11% (reduced rate) | 22% | [Taxation in Iceland](https://en.wikipedia.org/wiki/Taxation_in_Iceland) |
| [India](https://en.wikipedia.org/wiki/India) | 22% (highest) 15% (lowest)  [excludes surcharge & cess][[113]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:2-117) | 0% ₹ 0 - 250,000 5% ₹ 250,001 - 500,000 20% ₹ 500,001 - 1,000,000 Scheme I (with deductions)  0% ₹ 0 - 500,000 10% ₹ 500,001 - 750,000 15% ₹ 750,001 - 1,000,000 20% ₹ 1,000,001 - 1,250,000 25% ₹ 1,250,001 - 1,500,000 Scheme II (without deductions) | 30% ₹ 1,000,001 & + Scheme I (with deductions)  30% ₹ 1,500,001 & + Scheme II (without deductions)  4% cess[[*clarification needed*](https://en.wikipedia.org/wiki/Wikipedia:Please_clarify)] and highest surcharge of 25% is applied on income tax. This makes the effective tax rate 39%. | 28%, 18%, 12%, 5%, 0% (varies by commodity; see [GST rates in India](https://en.wikipedia.org/wiki/Goods_and_Services_Tax_(India)))[[114]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-118)[[115]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-119) | 15% | [Taxation in India](https://en.wikipedia.org/wiki/Taxation_in_India) |
| [Indonesia](https://en.wikipedia.org/wiki/Indonesia) | 22% | 5% | 35% | 11% |  | [Taxation in Indonesia](https://en.wikipedia.org/wiki/Taxation_in_Indonesia) |
| [Iran](https://en.wikipedia.org/wiki/Iran) | 25% | 0% | 35% | 9% (highest rate) 0% (reduced rate) |  | [Taxation in Iran](https://en.wikipedia.org/wiki/Taxation_in_Iran) |
| [Iraq](https://en.wikipedia.org/wiki/Iraq) | 15%[[116]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-120) | 3%[[117]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-121) | 15% | 0-300%[[118]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-122) |  | Taxation in Iraq |
| [Ireland](https://en.wikipedia.org/wiki/Republic_of_Ireland) | 12.5% | 20% (first €1,650 per year is deductible) | 52% (40% income tax + 12% social insurance contributions on incomes above €70,000) | 23% (goods) 9–13.5% (services) 0% (certain items of food) | 33% | [Taxation in Ireland](https://en.wikipedia.org/wiki/Taxation_in_Ireland) |
| [Isle of Man](https://en.wikipedia.org/wiki/Isle_of_Man) | 0% | 10% | 20% | 20% (standard rate) 5% (home renovations) |  | Taxation in Isle of Man |
| [Israel](https://en.wikipedia.org/wiki/Israel) | 23%[[119]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-123) | 0% (for monthly income under 6,330₪) | 50% | 17% (standard rate) 0% (fruits and vegetables) | 25% | [Taxation in Israel](https://en.wikipedia.org/wiki/Taxation_in_Israel) |
| [Italy](https://en.wikipedia.org/wiki/Italy) | 27.9% (24% + 3.9% (municipal)) | 23% (first €8,500 per year is deductible) | 47% (43% income tax + 4% special added tax) | 22% (standard rate) 10% (reduced rate) 4% (food and books) | 26% | [Taxation in Italy](https://en.wikipedia.org/wiki/Taxation_in_Italy) |
| [Ivory Coast](https://en.wikipedia.org/wiki/Ivory_Coast) | 25% | — | — | — |  | Taxation in Ivory Coast |
| [Jamaica](https://en.wikipedia.org/wiki/Jamaica) | 33.3% (standard rate) 25% (reduced rate for small companies) | 0% | 25% (on income over J$1,500,000) | 20% (services) 16.5% (goods) |  | Taxation in Jamaica |
| [Japan](https://en.wikipedia.org/wiki/Japan)[[120]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-124) | 29.74%[[121]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-125) | 15.105% (5.105% national + 10% local) | 55% (45% national + 10% local) | 10% (standard rate) 8% (groceries and takeout food and subscription newspaper) | 20.315% | [Taxation in Japan](https://en.wikipedia.org/wiki/Taxation_in_Japan) |
| [Jersey](https://en.wikipedia.org/wiki/Jersey)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 0% | 0% | 20%[[122]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-126) | 5%[[123]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-127) |  | Taxation in Jersey |
| [Jordan](https://en.wikipedia.org/wiki/Jordan)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 20% | 0% | 25% [[124]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-128) | 16% |  | Taxation in Jordan |
| [Kazakhstan](https://en.wikipedia.org/wiki/Kazakhstan)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 20%[[102]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg.com-106)[[2]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AfghKazCorp-2) | 10% | 10% (for residents) 15% (for non-residents) | 13% |  | [Taxation in Kazakhstan](https://en.wikipedia.org/wiki/Taxation_in_Kazakhstan) |
| [Kenya](https://en.wikipedia.org/wiki/Kenya) | 30%[[102]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg.com-106) | 10% | 30% (for citizens) 35% (for non-citizens) | 16% (standard rate) 12% (electricity and fuel) 0% (food) |  | Taxation in Kenya |
| [Kiribati](https://en.wikipedia.org/wiki/Kiribati) | 35% | — | — | — |  | Taxation in Kiribati |
| [Kosovo](https://en.wikipedia.org/wiki/Kosovo)[[125]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-129) | 10% (highest rate) 0% (lowest rate) | 0% | 10% | 18% (standard rate) 8% (basic items) |  | Taxation in Kosovo |
| [Kuwait](https://en.wikipedia.org/wiki/Kuwait) | 16% (highest rate) 7.5% (lowest rate)[[126]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-130) Rate of 15% typically applies except for regions under Saudi control where it's 7.5% tax, plus add a possible 1% tax for Zakat | 0% | | 0% |  | Taxation in Kuwait |
| [North Korea](https://en.wikipedia.org/wiki/North_Korea)[[127]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-131) | 25% | 0% | 20% | 4% (highest rate) 2% (lowest rate) |  | [Taxation in North Korea](https://en.wikipedia.org/wiki/Taxation_in_North_Korea) |
| [Kyrgyzstan](https://en.wikipedia.org/wiki/Kyrgyzstan) | 10%[[128]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-132) | 10% | | 12% (standard rate) 5% (highest rate) 1% (lowest rate) |  | Taxation in Kyrgyzstan |
| [Laos](https://en.wikipedia.org/wiki/Laos) | 35% | — | — | — |  | Taxation in Laos |
| [Latvia](https://en.wikipedia.org/wiki/Latvia) | 0% (20% on distribution of profit)[[129]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-133) | 20%[[130]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-134) | 31.4% | 21% (standard rate) 12% (Medical products, domestic public transport) 5% (Fresh fruits and vegetables, books, newspapers)[[131]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-135) | 20%[[132]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-136) | [Taxation in Latvia](https://en.wikipedia.org/wiki/Taxation_in_Latvia) |
| [Lebanon](https://en.wikipedia.org/wiki/Lebanon)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 17% | 2% | 25% | 11% |  | Taxation in Lebanon |
| [Lesotho](https://en.wikipedia.org/wiki/Lesotho) | 25% | — | — | — |  | Taxation in Lesotho |
| [Liberia](https://en.wikipedia.org/wiki/Liberia) | 25%[[133]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-137) | — | — | — |  | Taxation in Liberia |
| [Libya](https://en.wikipedia.org/wiki/Libya) | 24.5%; 20% corporate tax plus a 4% Jehad tax plus a 0.5% tax on corporate income to pay for stamp duties[[134]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-138) | — | — | — |  | Taxation in Libya |
| [Liechtenstein](https://en.wikipedia.org/wiki/Liechtenstein)[[135]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-139)[[136]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-140) | 12.5% | 3%[[137]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-auto-141) | 22.4%[[138]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-PWC-142) | 7.7% (standard rate) 3.8% (lodging services) 2.5% (reduced rate)[[139]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-143) | 0% for share sales, 24% for real estate | Taxation in Liechtenstein |
| [Lithuania](https://en.wikipedia.org/wiki/Lithuania)[[*citation needed*](https://en.wikipedia.org/wiki/Wikipedia:Citation_needed)] | 15%[[140]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-ltdeloitte-144) | 31.2% | 42.77% | 21% (standard rate) 9% (publications, accommodation services etc.) 5% (medicine, newspapers and magazines etc.) 0% (certain goods and services) | 15% | [Taxation in Lithuania](https://en.wikipedia.org/wiki/Taxation_in_Lithuania) |
| [Luxembourg](https://en.wikipedia.org/wiki/Luxembourg) | 28.69% (17% income tax + 1.19% unemployment fund contribution + 6.0-10.5% municipal trade tax [[141]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-145) | 8% | 45.78% (42%[[142]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-146) + 3.78% unemployment fund surcharge)[[143]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-147) | 17% (standard rate) 3% (reduced rate) |  | Taxation in Luxembourg |
| [Macau](https://en.wikipedia.org/wiki/Macau)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 12% | 0% | 12% | 0%[[106]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-auto3-110) |  | Taxation in Macau |
| [Madagascar](https://en.wikipedia.org/wiki/Madagascar) | 20% | — | — | — |  | Taxation in Madagascar |
| [Madeira](https://en.wikipedia.org/wiki/Madeira) | 5% (available to licensed companies in the [International Business Centre of Madeira](https://en.wikipedia.org/wiki/International_Business_Centre_of_Madeira)).  13% (available to [SMEs](https://en.wikipedia.org/wiki/Small_and_medium-sized_enterprises) and applicable up to a taxable profit of €15000)  20% (general rate) | 0,0% (for monthly salaries up to €659) + social security charges[[32]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:4-34) | 45.1% (for monthly salaries above €25,275) + social security charges[[32]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:4-34) | 5% (reduced rate)  12% (intermediate rate)  22% (standard rate)[[144]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-148) |  | Taxation in Madeira |
| [Malawi](https://en.wikipedia.org/wiki/Malawi) | 30% | — | — | — |  | Taxation in Malawi |
| [Malaysia](https://en.wikipedia.org/wiki/Malaysia)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 24% (highest rate) 18% (lowest rate) | 0% | 30% [[145]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-149) + 11% for [EPF](https://en.wikipedia.org/wiki/Employees_Provident_Fund_(Malaysia))[[146]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-150) + 0.5% for [SOCSO](https://en.wikipedia.org/wiki/Employees%27_Social_Security_Act_1969)[[147]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-151) | 10% (standard rate for goods) 7% (services) 5% (reduced rate for goods)[[148]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-152) |  | [Goods and Services Tax (Malaysia)](https://en.wikipedia.org/wiki/Goods_and_Services_Tax_(Malaysia)) |
| [Maldives](https://en.wikipedia.org/wiki/Maldives)[[149]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-153) | 15% (highest rate) 8% (lowest rate)[[150]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-154) | 0% | 0% for expatriates, 15% for nationals | 6%[[151]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-155) |  | Taxation in Maldives |
| [Mali](https://en.wikipedia.org/wiki/Mali) | 30% | — | — | — |  | Taxation in Mali |
| [Malta](https://en.wikipedia.org/wiki/Malta) | 35% (unless eligible for 30% rebate) | 0% | 35% | 18% (7% and 5% for certain goods and services) |  | [Taxation in Malta](https://en.wikipedia.org/wiki/Taxation_in_Malta) |
| [Marshall Islands](https://en.wikipedia.org/wiki/Marshall_Islands) | 0.8% (lowest rate) 3% (highest rate) | 0% | 12%[[152]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-156) | 4% (highest rate) 2% (lowest rate) |  | Taxation in Marshall Islands |
| [Mauritania](https://en.wikipedia.org/wiki/Mauritania) | 25% | — | — | — |  | Taxation in Mauritania |
| [Mauritius](https://en.wikipedia.org/wiki/Mauritius) | 15% | 10% | 15% | 15% |  | Taxation in Mauritius |
| [Mexico](https://en.wikipedia.org/wiki/Mexico)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 30%[[153]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-mexdeloitte-157) | 1.92% | 35% + reduction of deductions (topes) | 16% |  | Taxation in Mexico |
| [Moldova](https://en.wikipedia.org/wiki/Moldova)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 12% | 12%[[154]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-158) | 12% (+ 24% for social security) | 20% (standard rate) 10% ([HoReCa](https://en.wikipedia.org/wiki/HoReCa)) |  | Taxation in Moldova |
| [Monaco](https://en.wikipedia.org/wiki/Monaco) | 0% (25% for companies generating more than 25% of their turnover outside Monaco)[[155]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-159) | 0%[[156]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-160) | | 19.6% (highest rate) 5.5% (lowest rate) [[157]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-161) |  | Taxation in Monaco |
| [Mongolia](https://en.wikipedia.org/wiki/Mongolia) | 10% | 10% | | 10% |  | Taxation in Mongolia |
| [Montenegro](https://en.wikipedia.org/wiki/Montenegro) | 9%[[158]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-162)[[159]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-mipa.co.me-163) | 9% (first €720)[[159]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-mipa.co.me-163) | 12.65% (11% national tax + 15% municipality surtax on income tax)[[159]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-mipa.co.me-163) 15% for entrepreneurs on their worldwide income [[160]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-164) | 21%[[161]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-165) 7% (essential goods - basic foodstufs, water, pharmaceuticals, books, tourism services, etc.) 0% (postal services, education, social security services, healthcare, insurance, etc.) |  | [Taxation in Montenegro](https://en.wikipedia.org/wiki/Economy_of_Montenegro) |
| [Montserrat](https://en.wikipedia.org/wiki/Montserrat) | 20% | — | — | — |  | Taxation in Montserrat |
| [Morocco](https://en.wikipedia.org/wiki/Morocco) | 31% (highest rate) 10% (lowest rate)[[102]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg.com-106)[[162]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:0-166) | 0% | 38%[[162]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:0-166) | 20% (standard rate) 14%, 10%, 7% (reduced rates)[[163]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-167) |  | Taxation in Morocco |
| [Mozambique](https://en.wikipedia.org/wiki/Mozambique) | 32% | — | — | — |  | Taxation in Mozambique |
| [Myanmar](https://en.wikipedia.org/wiki/Myanmar) | 22% | — | — | — |  | Taxation in Myanmar |
| [Namibia](https://en.wikipedia.org/wiki/Namibia) | 32%[[164]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-auto1-168) | 0%[[164]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-auto1-168) | 37%[[164]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-auto1-168) | 15%[[164]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-auto1-168) |  | [Taxation in Namibia](https://en.wikipedia.org/wiki/Taxation_in_Namibia) |
| [Nauru](https://en.wikipedia.org/wiki/Nauru) | 25% | — | — | — |  | Taxation in Nauru |
| [Nepal](https://en.wikipedia.org/wiki/Nepal) | 30% (higher rate for financial companies) / 25% (standard rate) / 20% (reduced rate for manufacturing companies) (+ 5% on profit distribution + 10% mandatory bonus to employees) | 0% + 1% social security tax | 36% (Including 20% additional tax)[[165]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-169) | 13% (standard rate)[[166]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-170) 288% (for imported vehicles)[[167]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-171) |  | Taxation in Nepal |
| [Netherlands](https://en.wikipedia.org/wiki/Netherlands) | 25% (on profits over €245,001) 15%[[168]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-172) (not over €245,000) | 0% (first €8,700 per year is tax free) | 49.50%[[169]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-173) | 21% (standard rate) 9% (essential and selected goods) | 25% | [Taxation in the Netherlands](https://en.wikipedia.org/wiki/Taxation_in_the_Netherlands) |
| [New Zealand](https://en.wikipedia.org/wiki/New_Zealand) | 28% | 10.5%[[170]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-174) | 39%[[171]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-175) | 15% |  | [Taxation in New Zealand](https://en.wikipedia.org/wiki/Taxation_in_New_Zealand) |
| [New Caledonia](https://en.wikipedia.org/wiki/New_Caledonia)[[172]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-176) | 30% | 0% | 40% 25% (on local income of non-residents)[[173]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-177) | — |  | Taxation in New Caledonia |
| [Nicaragua](https://en.wikipedia.org/wiki/Nicaragua) | 30% | — | — | — |  | Taxation in Nicaragua |
| [Niger](https://en.wikipedia.org/wiki/Niger) | 30%[[174]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-SGNiger-178) | — | — | 7%[[174]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-SGNiger-178) |  | Taxation in Niger |
| [Nigeria](https://en.wikipedia.org/wiki/Nigeria) | 30% | 7% | 24% | 7.5% |  | Taxation in Nigeria |
| [Niue](https://en.wikipedia.org/wiki/Niue) | 0% | — | — | 12.5% |  | Taxation in Niue |
| [Norfolk Island](https://en.wikipedia.org/wiki/Norfolk_Island) | 0% | — | — | — |  | Taxation in Norfolk Island |
| [North Macedonia](https://en.wikipedia.org/wiki/North_Macedonia)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 10% | 10% | 18% | 18% (standard rate) 5% (reduced rate) |  | Taxation in North Macedonia |
| [Norway](https://en.wikipedia.org/wiki/Norway)[[175]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-179) | 23%[[176]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-regjeringen.no-180) | 0% (for yearly income under 70,000 NOK) | 46.4% (22% + 8.2% social security contribution + bracket tax (from 1.8% to 16.2%) minus deductions)[[176]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-regjeringen.no-180) | 25% (standard rate) 15% (food and drink in shops) 10% (transportation, cinema and hotel services) | 22% | [Taxation in Norway](https://en.wikipedia.org/wiki/Taxation_in_Norway) |
| [Oman](https://en.wikipedia.org/wiki/Oman) | 15%[[177]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-181)[[178]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-182) | 0% | | 5% |  | Taxation in Oman |
| [Pakistan](https://en.wikipedia.org/wiki/Pakistan) | 0% (for certain tech startup companies with a technology basis and other financial restrictions)[[179]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-183)  29%[[180]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-184) | 0%  (for income under PKR.600000/annum) | 35% | 17% +3%(for non-registered) (standard GST rate) 0% (basic food items) |  | [Taxation in Pakistan](https://en.wikipedia.org/wiki/Taxation_in_Pakistan) |
| [Palau](https://en.wikipedia.org/wiki/Palau) | 0% | — | — | — |  | Taxation in Palau |
| [Palestine](https://en.wikipedia.org/wiki/State_of_Palestine) | 15% | 5% | 15% | 14.5% |  | [Taxation in Palestine](https://en.wikipedia.org/wiki/Taxation_in_Palestine) |
| [Panama](https://en.wikipedia.org/wiki/Panama) | 25% | 0% | 27% | 7% (standard rate) 15% (tobacco) 10% (alcohol and hotels) 5% (essential goods) |  | Taxation in Panama |
| [Papua New Guinea](https://en.wikipedia.org/wiki/Papua_New_Guinea) | 30% | — | — | — |  | Taxation in Papua New Guinea |
| [Paraguay](https://en.wikipedia.org/wiki/Paraguay) | 10% | 8% | 10% | 10% |  | Taxation in Paraguay |
| [Peru](https://en.wikipedia.org/wiki/Peru)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 30% | 0% | 30% | 16% (standard rate) + 2% (municipal promotional tax) + 0–118% (*impuesto selectivo al consumo*: liquor, cigarettes, etc.) |  | [Taxation in Peru](https://en.wikipedia.org/wiki/Taxation_in_Peru) |
| [Philippines](https://en.wikipedia.org/wiki/Philippines) | 30% | 0% | 35% | 12% (standard rate) 0% (reduced rate) |  | [Taxation in the Philippines](https://en.wikipedia.org/wiki/Taxation_in_the_Philippines) |
| [Pitcairn Islands](https://en.wikipedia.org/wiki/Pitcairn_Islands) | 0% | 0%[[181]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-pitcairn-185) | | 0% |  | Taxation in Pitcairn Islands |
| [Poland](https://en.wikipedia.org/wiki/Poland)[[182]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-PolandKPMG-186) | 19% (9% for small taxpayer, those with revenue in a given tax year not exceeding the equivalent of €1.2 million and that have "small taxpayer" status)[[182]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-PolandKPMG-186) | 9% (for income under 30.000 złotych per year)  •0% income tax [[183]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-187)  •9% Health Insurance(non-deductible)[[184]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-188) | 41% or 45%  •32% Income tax  •9% health insurance  •4% solidarity tax above 1.000.000 złotych per year[[185]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-189)  Self-employed  23,9% or 27.9%(not deduction first 30.000 złotych)  •19% flat income tax  •4,9% health insurance  •4% solidarity tax above 1 milion złotych | 23% (standard rate) 8% or 5% (reduced rates) | 19% | [Taxation in Poland](https://en.wikipedia.org/wiki/Taxation_in_Poland) |
| [Portugal](https://en.wikipedia.org/wiki/Portugal)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 21% (in mainland) | 14.5% | 64% (48% income tax + 5% solidarity rate + 11% social security) | 23% (standard rate) 13% (intermediate rate) 6% (reduced rate) | 28%[[2]](https://taxsummaries.pwc.com/portugal/individual/income-determination) | [Taxation in Portugal](https://en.wikipedia.org/wiki/Taxation_in_Portugal) |
| [Puerto Rico](https://en.wikipedia.org/wiki/Puerto_Rico) | 20%[[186]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-corptaxdeloitte-190) | 0% (16% proposed) | 33.34% | 11.5% |  | [Taxation in Puerto Rico](https://en.wikipedia.org/wiki/Taxation_in_Puerto_Rico) |
| [Qatar](https://en.wikipedia.org/wiki/Qatar)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 10% | 0% | | 0% |  | Taxation in Qatar |
| [Romania](https://en.wikipedia.org/wiki/Romania) | 16% (or 1% revenue for micro-entities with at least one employee, or 3% for micro-enterprises with no employees)[[187]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-mediafax.ro-191) | 35%   * 25% social security (CAS) * 10% health insurance (CASS) * 0% income tax for IT workers, people with disabilities   [[187]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-mediafax.ro-191) | 45%   * 25% social security (CAS) * 10% health insurance (CASS) * 10% income tax after CAS and CASS   Self employed (PFA):   * 25% CAS if earning more than 12 minimum wages in a year * 10% CASS, taxable sum capped at 12 minimum wages per year, e.g. you pay a maximum of 2280 RON as CASS contribution in 2018 if you earn over [RON](https://en.wikipedia.org/wiki/Romanian_leu) 22,800 for the whole year) * 10% income tax   [[187]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-mediafax.ro-191) | 19% (standard rate) 9% (food, medicines, books, newspapers and hotel services) 5% (reduced rate) [[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 10% | Taxation in Romania |
| [Russia](https://en.wikipedia.org/wiki/Russia)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 20%[[2]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-AfghKazCorp-2) | 13% | 15% (for those earning more than 5 mil. roubles a year)[[188]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-192)  35% for non-residents | 20% (standard rate) 10% (books, certain items of food and children goods) 0% (house or flat) |  | [Taxation in Russia](https://en.wikipedia.org/wiki/Taxation_in_Russia) |
| [Rwanda](https://en.wikipedia.org/wiki/Rwanda) | 30% | 0% | 30% | 18% |  | Taxation in Rwanda |
| [Saint Kitts and Nevis](https://en.wikipedia.org/wiki/Saint_Kitts_and_Nevis) | 33%[[189]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-193) | 0% | | — |  |  |
| [Saint Barthélemy](https://en.wikipedia.org/wiki/Saint_Barth%C3%A9lemy) | 0% | 0% | 0% | 0% |  | Taxation in Saint Barthélémy |
| [Saint Lucia](https://en.wikipedia.org/wiki/Saint_Lucia) | 30% | — | — | — |  | Taxation in Saint Lucia |
| [Saint Martin](https://en.wikipedia.org/wiki/Collectivity_of_Saint_Martin) | 20% (10% for small taxpayer, those with revenue in a given tax year not exceeding the equivalent of €40,000) | — | — | — |  | Taxation in Saint Martin |
| [Saint Pierre and Miquelon](https://en.wikipedia.org/wiki/Saint_Pierre_and_Miquelon) | 33.3% (15% for small taxpayer, those with revenue in a given tax year not exceeding the equivalent of €600,000) | — | — | — |  | Taxation in Saint Pierre and Miquelon |
| [Saint Vincent and the Grenadines](https://en.wikipedia.org/wiki/Saint_Vincent_and_the_Grenadines) | 30% | — | — | — |  | Taxation in Saint Vincent and the Grenadines |
| [Samoa](https://en.wikipedia.org/wiki/Samoa) | 27% | — | — | — |  | Taxation in Samoa |
| [San Marino](https://en.wikipedia.org/wiki/San_Marino) | 17% | 9% | 35% | 0% (standard rate) 17% (imported goods) |  | Taxation in San Marino |
| [São Tomé and Príncipe](https://en.wikipedia.org/wiki/S%C3%A3o_Tom%C3%A9_and_Pr%C3%ADncipe) | 25% | — | — | — |  | Taxation in São Tomé and Príncipe |
| [Sark](https://en.wikipedia.org/wiki/Sark) | 0%[[190]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-194) | 0% | 0% (Note: There are taxes on property and personal capital, maximum at £6,500.) | 0% |  | Taxation in Sark |
| [Saudi Arabia](https://en.wikipedia.org/wiki/Saudi_Arabia)[[191]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-195) | 2% (fully Saudi national owned businesses), 2-15% (taxed at Zakat rate for the Saudi perentage of ownership, 15% for all other ownership) | 0% | | 15% |  | Taxation in Saudi Arabia |
| [Senegal](https://en.wikipedia.org/wiki/Senegal)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 25% | 0% | 50% | 20% |  | Taxation in Senegal |
| [Serbia](https://en.wikipedia.org/wiki/Serbia)[[192]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-196) | 15%[[193]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-197) | 10% | 25% (additional contributions for state health, pension and unemployment funds)[[194]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-198) | 20% (standard rate)[[195]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-199)[[196]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-200) 10% or 0% (reduced rates) | 15% | [Taxation in Serbia](https://en.wikipedia.org/wiki/Taxation_in_Serbia) |
| [Seychelles](https://en.wikipedia.org/wiki/Seychelles) | 33% [[6]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-auto2-6) | 15% | | 15% |  | Taxation in Seychelles |
| [Sierra Leone](https://en.wikipedia.org/wiki/Sierra_Leone) | 25% | — | — | — |  | Taxation in Sierra Leone |
| [Singapore](https://en.wikipedia.org/wiki/Singapore) | 17%[[197]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-201) | 0% | 22% (+ 20% tax on pension) | 8% |  | [Taxation in Singapore](https://en.wikipedia.org/wiki/Taxation_in_Singapore) |
| [Sint Maarten](https://en.wikipedia.org/wiki/Sint_Maarten) | 34.5% | 12.50% | 47.50% | 5% |  | Taxation in Sint Maarten |
| [Slovakia](https://en.wikipedia.org/wiki/Slovakia) | 21% (on profits over €100,000) 15% (profits under €100,000) | 21% | 25%[[198]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-202) | 20% (standard rate)[[*citation needed*](https://en.wikipedia.org/wiki/Wikipedia:Citation_needed)] 10% (books and medicines) | 25% | [Taxation in Slovakia](https://en.wikipedia.org/wiki/Taxation_in_Slovakia) |
| [Slovenia](https://en.wikipedia.org/wiki/Slovenia)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 19% | 16% | 50% | 22% (standard rate) or 9.5% (food, building and renovation, transport, tickets, media) or 5% (books, newspaper) | 27.5% | Taxation in Slovenia |
| [Solomon Islands](https://en.wikipedia.org/wiki/Solomon_Islands) | 30% | — | — | — |  | Taxation in Solomon Islands |
| [Somalia](https://en.wikipedia.org/wiki/Somalia) | 0% (no tax system in place so 0% applies in every category)[[199]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-203) | 0% | 0% | 0% |  | Taxation in Somalia |
| [South Africa](https://en.wikipedia.org/wiki/South_Africa) | 28%[[200]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-204) | 0% (below threshold) | 45% | 15%[[201]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-205) | 18% | [Taxation in South Africa](https://en.wikipedia.org/wiki/Taxation_in_South_Africa) |
| [South Korea](https://en.wikipedia.org/wiki/South_Korea)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 24.2%[[102]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg.com-106) | 6% + 1.8%[[202]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-taxrateenfmnt-206) | 42%[[203]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-207) + 11.4%[[202]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-taxrateenfmnt-206) | 10% |  | Taxation in South Korea |
| [South Sudan](https://en.wikipedia.org/wiki/South_Sudan) | 30% | — | — | — |  | Taxation in South Sudan |
| [Spain](https://en.wikipedia.org/wiki/Spain)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 25% (in mainland) 4% (in  [Canary Islands](https://en.wikipedia.org/wiki/Canary_Islands)) | 0% (first €5,550 per year is tax free) | State half: 47%  Regional half: 45-54% (depending on the region) Social security: 6.45% (worker contribution) + 30.4% (company contribution) | 21% (standard rate) 10% or 4% (reduced rates) | 26% [[204]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-208) | [Taxation in Spain](https://en.wikipedia.org/wiki/Taxation_in_Spain) |
| [Sri Lanka](https://en.wikipedia.org/wiki/Sri_Lanka)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 30% (highest rate) 15% (lowest rate)[[102]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg.com-106) | 0% | 36% (if annual income is more than [LKR](https://en.wikipedia.org/wiki/Sri_Lankan_rupee) 3 million) | 12% (standard rate) 8% or 0% (reduced rates) |  | [Taxation in Sri Lanka](https://en.wikipedia.org/wiki/Taxation_in_Sri_Lanka) |
| [Sudan](https://en.wikipedia.org/wiki/Sudan) | 5% (special exempt companies), 15% most other companies[[205]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-209) |  |  |  |  |  |
| [Suriname](https://en.wikipedia.org/wiki/Suriname) | 36%[[206]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:1-210) | 8% (first SRD2,646 per year is deductible) | 38%[[207]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.gov.sr-211) | — |  | Taxation in Suriname |
| [Sweden](https://en.wikipedia.org/wiki/Sweden) | 20.6%[[208]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-212) | 32% (first US$1,930 per year is deductible) | 52% (32% average municipality income tax + 20% state income tax)[[209]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-213)[[210]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-214) | 25% (standard rate) 12% or 6% (reduced rate)[[211]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-215) | 30% | [Taxation in Sweden](https://en.wikipedia.org/wiki/Taxation_in_Sweden) |
| [Switzerland](https://en.wikipedia.org/wiki/Switzerland)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 17.92%[[102]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg.com-106) | 0% | 59.7% 10.6% (mandatory social security contributions)[[212]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.ahv-iv.ch-216) 11.5% (federal)[[213]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.estv.admin.ch-217) 28.025% (cantonal, Geneva)[[214]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.estv.admin.chb-218) 9.69% (communal, Avully and Chancy, both canton of Geneva)[[214]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.estv.admin.chb-218) 3.04% (church tax, roman catholic and protestant in Geneva)[[214]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-www.estv.admin.chb-218) | 8.1% (standard rate) 3.8% or 2.5% (reduced rates) |  | [Taxation in Switzerland](https://en.wikipedia.org/wiki/Taxation_in_Switzerland) |
| [Syria](https://en.wikipedia.org/wiki/Syria)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 22% | 5% | 15% | — |  | Taxation in Syria |
| [Taiwan](https://en.wikipedia.org/wiki/Taiwan)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 20%[[215]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-219) | 5% | 40% | 5%[[216]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-220) |  | [Taxation in Taiwan](https://en.wikipedia.org/wiki/Taxation_in_Taiwan) |
| [Tajikistan](https://en.wikipedia.org/wiki/Tajikistan)[[217]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-221) | 13% 25% (non-residents) | 5% | 13% 25% (non-residents) | 18% |  | Taxation in Tajikistan |
| [Tanzania](https://en.wikipedia.org/wiki/Tanzania) | 30% | 15% | 30% | 18% |  | [Taxation in Tanzania](https://en.wikipedia.org/wiki/Taxation_in_Tanzania) |
| [Thailand](https://en.wikipedia.org/wiki/Thailand) | 20% | 0% | 35% | 7% |  | Taxation in Thailand |
| [Togo](https://en.wikipedia.org/wiki/Togo) | 27% | — | — | — |  | Taxation in Togo |
| [Tokelau](https://en.wikipedia.org/wiki/Tokelau) | 0% | — | — | — |  | Taxation in Tokelau |
| [Tonga](https://en.wikipedia.org/wiki/Tonga) | 25% | — | — | — |  | Taxation in Tonga |
| [Trinidad and Tobago](https://en.wikipedia.org/wiki/Trinidad_and_Tobago) | 30% | 0% | 30% | 12.5% |  | Taxation in Trinidad & Tobago |
| [Tunisia](https://en.wikipedia.org/wiki/Tunisia)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 30% | 0% | 35% | 18% (standard rate) 12% or 6% (reduced rate) |  | Taxation in Tunisia |
| [Turkey](https://en.wikipedia.org/wiki/Turkey)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 25% | 15% | 40% | 20% (standard rate) 10% (clothing) 1% (certain food items)[[55]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-VAT_Live-58) |  | [Taxation in Turkey](https://en.wikipedia.org/wiki/Taxation_in_Turkey) |
| [Turkmenistan](https://en.wikipedia.org/wiki/Turkmenistan) | 8% | — | — | — |  | Taxation in Turkmenistan |
| [Turks and Caicos Islands](https://en.wikipedia.org/wiki/Turks_and_Caicos_Islands) | 0% | — | — | — |  | Taxation in Turks and Caicos Islands |
| [Tuvalu](https://en.wikipedia.org/wiki/Tuvalu) | 30% | — | — | — |  | Taxation in Tuvalu |
| [Uganda](https://en.wikipedia.org/wiki/Uganda) | 30%[[218]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-222) | — | — | 18%[[219]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-223) |  | Taxation in Uganda |
| [Ukraine](https://en.wikipedia.org/wiki/Ukraine) | 18% [[220]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-224) | 0% [[221]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-225) | 18% (common rate) 20% (some activities) + 22% (social security) [[222]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-226) | 2% (non-refundable turnover tax during martial law)Alternative VAT:  20% (standard rate) 7% or 0% (reduced rates) |  | [Taxation in Ukraine](https://en.wikipedia.org/wiki/Taxation_in_Ukraine) |
| [United Arab Emirates](https://en.wikipedia.org/wiki/United_Arab_Emirates) | 0% (free zone companies,[[223]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-227)as well as mainland companies with less than 375,000 AED a year in profit,[[224]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-UAE_to_introduce_9%_corporate_tax_on_business_profits_from_June_1,_2023_|_Markets_%E2%80%93_Gulf_News-228) may need to fill out a tax return)  9% (for mainland companies with a net profit over AED 375,000 annually, taxation paid to other countries credited towards UAE taxation, tax return required)[[224]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-UAE_to_introduce_9%_corporate_tax_on_business_profits_from_June_1,_2023_|_Markets_%E2%80%93_Gulf_News-228) | 0%[[225]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-mofpi1-229) | | 5%[[225]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-mofpi1-229) | 0%[[226]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-230) | [Taxation in United Arab Emirates](https://en.wikipedia.org/wiki/Taxation_in_United_Arab_Emirates) |
| [United Kingdom](https://en.wikipedia.org/wiki/United_Kingdom)[[227]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-231) | 25%[[228]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-232) | 32%  (20% Income Tax + 12% Class I NI)  (0% Income Tax on first £12,570) [[229]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:5-233) | 63.25% (63.25% in 100k-125k band: 40% + 20% due to loss of tax free band until 125k + ~3% NI, excluding employer NI, back down to 45% + NI above 125k)  + 2% Class I NI for over £4189 pm) 47% (over £125,140) [[229]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:5-233) | 20% (standard rate) 5% (home energy and renovations) 0% (life necessities: groceries, water, prescription medications, medical equipment and supplies; public transport; children's clothing; books and periodicals)[[230]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-234) | 28% for gains on residential property, 20% for other chargeable assets.[[231]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-235) | [Taxation in the United Kingdom](https://en.wikipedia.org/wiki/Taxation_in_the_United_Kingdom)  [National Insurance](https://en.wikipedia.org/wiki/National_Insurance) |
| [United States](https://en.wikipedia.org/wiki/United_States) | 21% (federal), up to 21% with credit of tax paid towards other countries | 10% (federal) + 0–3.07% (state) + 0–3.8398% (local) (federal standard deduction of 12550 USD for single taxpayers) | 51.6% in [Portland](https://en.wikipedia.org/wiki/Portland,_Oregon), [Oregon](https://en.wikipedia.org/wiki/Oregon) (37% federal tax[[232]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-236) + 9.9% state tax[[233]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-237) + 4.7% city tax[[234]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-238)) | 11.5% (highest prevailing marginal state and local sales tax rate) 0% (lowest prevailing marginal rate) | 20% | [Taxation in the United States](https://en.wikipedia.org/wiki/Taxation_in_the_United_States) |
| [Uruguay](https://en.wikipedia.org/wiki/Uruguay)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 25% | 0% | 30% | 22% (standard rate) 11% (lowest rate) 0% (extent) |  | [Taxation in Uruguay](https://en.wikipedia.org/wiki/Taxation_in_Uruguay) |
| [Uzbekistan](https://en.wikipedia.org/wiki/Uzbekistan)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 12% (standard rate) 20% (banks and mobile communication operators) | 12% | | 15% (highest rate) 0% (lowest rate) |  | Taxation in Uzbekistan |
| [Vanuatu](https://en.wikipedia.org/wiki/Vanuatu) | 0% | 0% | 0% | 0% |  | Taxation in Vanuatu |
| [Venezuela](https://en.wikipedia.org/wiki/Venezuela)[[41]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-fita-43) | 34% | 0% | 34% | 16% (standard rate) 8% (reduced rate) |  | Taxation in Venezuela |
| [Vietnam](https://en.wikipedia.org/wiki/Vietnam)[[38]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-kpmg-40) | 20% | 5% | 35%[[235]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-239) | 10% |  | Taxation in Vietnam |
| [British Virgin Islands](https://en.wikipedia.org/wiki/British_Virgin_Islands) | 0%[[236]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-bvideloitte-240) | 0% | | — |  | [Taxation in the British Virgin Islands](https://en.wikipedia.org/wiki/Taxation_in_the_British_Virgin_Islands) |
| [U.S. Virgin Islands](https://en.wikipedia.org/wiki/United_States_Virgin_Islands) | 21–38.50%[[237]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-241) |  | |  |  | Taxation in United States Virgin Islands |
| [Wallis and Futuna](https://en.wikipedia.org/wiki/Wallis_and_Futuna) | 0% | 0% | 0% | 0% |  | Taxation in Wallis and Futuna |
| [Yemen](https://en.wikipedia.org/wiki/Yemen) | 20%[[238]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-yemendeloitte-242) | 10% | 15% | 2% |  | Taxation in Yemen |
| [Zambia](https://en.wikipedia.org/wiki/Zambia) | 30%[[239]](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_note-:12-243) | 10% | 30% | 16% |  | [Taxation in Zambia](https://en.wikipedia.org/wiki/Taxation_in_Zambia) |
| [Zimbabwe](https://en.wikipedia.org/wiki/Zimbabwe) | 25% | 0% | 45% | 15% (standard rate) 0% (on selected items) |  | Taxation in Zimbabwe |

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| --- |
| Part of a series on |
| [**Taxation**](https://en.wikipedia.org/wiki/Tax) |
|  |
| **An aspect of**[**fiscal policy**](https://en.wikipedia.org/wiki/Fiscal_policy) |
| show  [**Policies**](https://en.wikipedia.org/wiki/Tax_policy) |
| show  [**Economics**](https://en.wikipedia.org/wiki/Tax#Economic_effects) |
| show  [**Collection**](https://en.wikipedia.org/wiki/Tax_collection) |
| show  [**Noncompliance**](https://en.wikipedia.org/wiki/Tax_noncompliance) |
| show  [**Types**](https://en.wikipedia.org/wiki/List_of_taxes) |
| show  [**International**](https://en.wikipedia.org/wiki/International_taxation) |
| show  [**Trade**](https://en.wikipedia.org/wiki/Trade) |
| show  **Research** |
| show  [**Religious**](https://en.wikipedia.org/wiki/Religion) |
| show  [**By country**](https://en.wikipedia.org/wiki/Category:Taxation_by_country) |
| * **[icon](https://en.wikipedia.org/wiki/File:Emblem-money.svg)**[**Business portal**](https://en.wikipedia.org/wiki/Portal:Business) * **icon**[**Money portal**](https://en.wikipedia.org/wiki/Portal:Money) |
| * [v](https://en.wikipedia.org/wiki/Template:Taxation) * [t](https://en.wikipedia.org/wiki/Template_talk:Taxation) * [e](https://en.wikipedia.org/wiki/Special:EditPage/Template:Taxation) |

See also[[edit](https://en.wikipedia.org/w/index.php?title=List_of_countries_by_tax_rates&action=edit&section=2)]

* [Corporate tax haven](https://en.wikipedia.org/wiki/Corporate_tax_haven)
* [List of countries by social welfare spending](https://en.wikipedia.org/wiki/List_of_countries_by_social_welfare_spending)
* [List of countries by tax revenue as percentage of GDP](https://en.wikipedia.org/wiki/List_of_countries_by_tax_revenue_as_percentage_of_GDP)
* [List of countries by inheritance tax rates](https://en.wikipedia.org/wiki/List_of_countries_by_inheritance_tax_rates)
* [Tax Freedom Day](https://en.wikipedia.org/wiki/Tax_Freedom_Day)
* [Tax haven](https://en.wikipedia.org/wiki/Tax_haven)
* [Tax rates in Europe](https://en.wikipedia.org/wiki/Tax_rates_in_Europe)
* [VAT rates around the world](https://en.wikipedia.org/wiki/Value-added_tax#Tax_rates)
* [Welfare state](https://en.wikipedia.org/wiki/Welfare_state)

Notes[[edit](https://en.wikipedia.org/w/index.php?title=List_of_countries_by_tax_rates&action=edit&section=3)]

* 1. [**^**](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_ref-27) Businesses with annual turnover above A$2 million pay 30%, all other business pay the lower 26% rate.
  2. [**^**](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_ref-29) Excludes 2% [Medicare levy](https://en.wikipedia.org/wiki/Medicare_levy).Excludes 1.5% Medicare Levy Surcharge Previously 50.5%, which included an additional 2% 'deficit levy' which expired in June 2017.
  3. [**^**](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_ref-56) Average federal tax rate is 10%.
  4. [**^**](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_ref-69) While there is no sales tax or GST, the Cayman Islands impose various import duties on goods imported to the island nation.

References[[edit](https://en.wikipedia.org/w/index.php?title=List_of_countries_by_tax_rates&action=edit&section=4)]

* 1. [**^**](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_ref-1) [*"Capital gains tax (CGT) rates"*](https://taxsummaries.pwc.com/quick-charts/capital-gains-tax-cgt-rates)*.*
  2. ^ [Jump up to:***a***](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_ref-AfghKazCorp_2-0) [***b***](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_ref-AfghKazCorp_2-1) [***c***](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_ref-AfghKazCorp_2-2) *Robertson, Andrew (26 April 2017).*[*"Big business has a solution for the budget deficit: Give us $12b"*](http://www.abc.net.au/news/2017-04-26/big-business-big-iidea-for-the-budget/8473224)*. ABC News.*[*Archived*](https://web.archive.org/web/20170504041608/http:/www.abc.net.au/news/2017-04-26/big-business-big-iidea-for-the-budget/8473224)*from the original on 4 May 2017. Retrieved 4 May 2017.*
  3. ^ [Jump up to:***a***](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_ref-Afgh_3-0) [***b***](https://en.wikipedia.org/wiki/List_of_countries_by_tax_rates#cite_ref-Afgh_3-1) [*"Afghanistan – Income Tax"*](https://web.archive.org/web/20170504041353/https:/home.kpmg.com/xx/en/home/insights/2015/11/afghanistan-income-tax.html)*. KPMG. 14 June 2016. Archived from*[*the original*](https://home.kpmg.com/xx/en/home/insights/2015/11/afghanistan-income-tax.html)*on 4 May 2017. Retrieved 4 May 2017.*
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