

各国法人税率 2000–2010

| Sub Region | OECD | Country | 2000 (%) | 2001 (%) | 2002 (%) | 2003 (%) | 2004 (%) |
|---------------------------|--------|------------------------|----------|----------|----------|----------|----------|
| Southern Europe | | Albania | | | | | |
| Middle Africa | | Angola | 35 | 35 | 35 | 35 | 35 |
| South America | | Argentina | 35 | 35 | 35 | 35 | 35 |
| Western Asia | | Armenia | | | | 20 | 20 |
| Carribbean | | Aruba | | | | | |
| Australia and New Zealand | Member | Australia | 36 | 34 | 30 | 30 | 30 |
| Western Europe | Member | Austria | 34 | 34 | 34 | 34 | 34 |
| Carribbean | | Bahamas | 0 | 0 | 0 | 0 | 0 |
| Western Asia | | Bahrain | 0 | 0 | 0 | 0 | 0 |
| South Central Asia | | Bangladesh | | | | | |
| Carribbean | | Barbados | 40 | 40 | 37.5 | 36 | 33 |
| Eastern Europe | | Belarus | | | | | |
| Western Europe | Member | Belgium | 40.17 | 40.17 | 40.17 | 33.99 | 33.99 |
| North America | | Bermuda | | | | | |
| South America | | Bolivia | 25 | 25 | 25 | 25 | 25 |
| Southern Europe | | Bosnia and Herzegovina | | | | | |
| Southern Africa | | Botswana | 25 | 25 | 25 | 25 | 25 |
| South America | | Brazil | 37 | 34 | 34 | 34 | 34 |
| Eastern Europe | | Bulgaria | | | | | |
| South Eastern Asia | | Cambodia | 20 | 20 | 20 | 20 | 20 |
| North America | Member | Canada | 44.6 | 42.1 | 38.6 | 36.6 | 36.1 |
| Carribbean | | Cayman Islands | 0 | 0 | 0 | 0 | 0 |
| South America | Member | Chile | 15 | 15 | 16 | 16.5 | 17 |
| Eastern Asia | | China | 33 | 33 | 33 | 33 | 33 |
| South America | | Colombia | 35 | 35 | 35 | 35 | 35 |
| Central America | | Costa Rica | 30 | 30 | 30 | 36 | 30 |
| Southern Europe | | Croatia | 25 | 20 | 20 | 20 | 20 |
| Western Asia | | Cyprus | | 28 | 28 | 15 | 15 |
| Eastern Europe | Member | Czech Republic | 31 | 31 | 31 | 31 | 28 |
| Northern Europe | Member | Denmark | 32 | 30 | 30 | 30 | 30 |
| Carribbean | | Dominican Republic | 25 | 25 | 25 | 25 | 25 |
| South America | | Ecuador | 25 | 25 | 25 | 25 | 25 |
| Northern Africa | | Egypt | | | | | |
| Northern Europe | | Estonia | | | | | |
| Australia and New Zealand | | Fiji | 35 | 34 | 32 | 32 | 31 |
| Northern Europe | Member | Finland | 29 | 29 | 29 | 29 | 29 |
| Western Europe | Member | France | 36.66 | 35.33 | 34.33 | 34.33 | 34.33 |
| Western Europe | Member | Germany | 51.6 | 38.36 | 38.36 | 39.58 | 38.29 |

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| 2005 (%) | 2006 (%) | 2007 (%) | 2008 (%) | 2009 (%) | 2010 (%) | Country |
|----------|----------|----------|----------|----------|----------|------------------------|
| 23 | 20 | 20 | 10 | 10 | 10 | Albania |
| 35 | 35 | 35 | 35 | 35 | 35 | Angola |
| 35 | 35 | 35 | 35 | 35 | 35 | Argentina |
| 20 | 20 | 20 | 20 | 20 | 20 | Armenia |
| 35 | 35 | 28 | 28 | 28 | 28 | Aruba |
| 30 | 30 | 30 | 30 | 30 | 30 | Australia |
| 25 | 25 | 25 | 25 | 25 | 25 | Austria |
| 0 | 0 | 0 | 0 | 0 | 0 | Bahamas |
| 0 | 0 | 0 | 0 | 0 | 0 | Bahrain |
| | | | | | 27.5 | Bangladesh |
| 30 | 25 | 25 | 25 | 25 | 25 | Barbados |
| | | 24 | 24 | 24 | 24 | Belarus |
| 33.99 | 33.99 | 33.99 | 33.99 | 33.99 | 33.99 | Belgium |
| | | | | 0 | 0 | Bermuda |
| 25 | 25 | 25 | 25 | | 25 | Bolivia |
| | | | 10 | 10 | 10 | Bosnia and Herzegovina |
| 25 | 25 | 25 | 25 | 25 | 25 | Botswana |
| 34 | 34 | 34 | 34 | 34 | 34 | Brazil |
| 15 | 15 | 10 | 10 | 10 | 10 | Bulgaria |
| 20 | 20 | 20 | 20 | 20 | 20 | Cambodia |
| 36.1 | 36.1 | 36.1 | 33.5 | 33 | 31 | Canada |
| 0 | 0 | 0 | 0 | 0 | 0 | Cayman Islands |
| 17 | 17 | 17 | 17 | 17 | 17 | Chile |
| 33 | 33 | 33 | 25 | 25 | 25 | China |
| 35 | 35 | 34 | 33 | 33 | 33 | Colombia |
| 30 | 30 | 30 | 30 | 30 | 30 | Costa Rica |
| 20 | 20 | 20 | 20 | 20 | 20 | Croatia |
| 10 | 10 | 10 | 10 | 10 | 10 | Cyprus |
| 26 | 24 | 24 | 21 | 20 | 19 | Czech Republic |
| 28 | 28 | 28 | 25 | 25 | 25 | Denmark |
| 25 | 30 | 25 | 25 | 25 | 25 | Dominican Republic |
| 25 | 25 | 25 | 25 | 25 | 25 | Ecuador |
| | 20 | 20 | 20 | 20 | 20 | Egypt |
| 24 | 23 | 22 | 21 | 21 | 21 | Estonia |
| 31 | 31 | 31 | 31 | 29 | 28 | Fiji |
| 26 | 26 | 26 | 26 | 26 | 26 | Finland |
| 33.83 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | France |
| 38.31 | 38.34 | 38.36 | 29.51 | 29.44 | 29.41 | Germany |

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| Sub Region | OECD | Country | 2000 (%) | 2001 (%) | 2002 (%) | 2003 (%) | 2004 (%) |
|---------------------------|--------|----------------------|----------|----------|----------|----------|----------|
| Southern Europe | | Gibraltar | | | | | |
| Southern Europe | Member | Greece | 40 | 37.5 | 35 | 35 | 35 |
| Central America | | Guatemala | 25 | 31 | 31 | 31 | 31 |
| Western Europe | | Guernsey | | | | | |
| Central America | | Honduras | | | | | |
| Eastern Asia | Member | Hong Kong | 16 | 16 | 16 | 16 | 17.5 |
| Eastern Europe | Member | Hungary | 18 | 18 | 18 | 18 | 16 |
| Northern Europe | | Iceland | 30 | 30 | 18 | 18 | 18 |
| South Central Asia | | India | 38.5 | 39.55 | 35.7 | 36.75 | 35.88 |
| South Central Asia | | Indonesia | 30 | 30 | 39 | 30 | 30 |
| Northern Europe | Member | Ireland | 24 | 20 | 16 | 12.5 | 12.5 |
| Northern Europe | | Isle of Man | | | | | |
| Western Asia | | Israel | 36 | 36 | 36 | 36 | 36 |
| Southern Europe | Member | Italy | 41.25 | 40.25 | 40.25 | 38.25 | 37.25 |
| Caribbean | | Jamaica | | | | | |
| Eastern Asia | Member | Japan | 42 | 42 | 42 | 42 | 42 |
| Western Europe | | Jersey | | | | | |
| South Central Asia | | Kazakhstan | | | | | |
| Eastern Asia | | Korea, Republic of | 30.8 | 30.8 | 29.7 | 29.7 | 29.7 |
| Western Asia | | Kuwait | 55 | 55 | 55 | 55 | 55 |
| Northern Europe | | Latvia | 25 | 25 | 22 | 19 | 15 |
| Northern Africa | | Libya | | | | 30.38 | |
| Northern Europe | | Lithuania | | | | | |
| Western Europe | Member | Luxembourg | 37.45 | 37.45 | 30.38 | 28 | 30.38 |
| Eastern Asia | | Macau | | | | | |
| Southern Europe | | Macedonia | 15 | 15 | 15 | 15 | 15 |
| South Eastern Asia | | Malaysia | 28 | 28 | 28 | 25 | 28 |
| Southern Europe | | Malta | 35 | 35 | 35 | 35 | 35 |
| Eastern Africa | | Mauritius | 35 | 25 | 25 | 25 | 25 |
| Central America | Member | Mexico | 35 | 35 | 35 | 34 | 33 |
| Southern Europe | | Montenegro | | | | | |
| Eastern Africa | | Mozambique | 35 | 35 | 35 | 32 | 32 |
| Western Europe | Member | Netherlands | 35 | 35 | 34.5 | 33 | 34.5 |
| Caribbean | Member | Netherlands Antilles | | | | 28 | |
| Australia and New Zealand | Member | New Zealand | 33 | 33 | 33 | 33 | 33 |
| Western Africa | | Nigeria | 30 | 30 | 30 | 30 | 30 |
| Northern Europe | Member | Norway | 28 | 28 | 28 | 35 | 28 |
| Western Asia | | Oman | 12 | 12 | 12 | 12 | 12 |

各国法人税率 2000–2010

| 2005 (%) | 2006 (%) | 2007 (%) | 2008 (%) | 2009 (%) | 2010 (%) | Country |
|-------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| | | 35 | 33 | 27 | 22 | Gibraltar |
| 32 | 29 | 25 | 25 | 25 | 24 | Greece |
| 31 | 31 | 31 | 31 | 31 | 31 | Guatemala |
| | | | | 0 | 0 | Guernsey |
| | | | | | 25 | Honduras |
| 17.5 | 17.5 | 17.5 | 16.5 | 16.5 | 16.5 | Hong Kong |
| 16 | 16 | 16 | 16 | 16 | 19 | Hungary |
| 18 | 18 | 18 | 15 | 15 | 18 | Iceland |
| 36.59 | 33.66 | 33.99 | 33.99 | 33.99 | 33.99 | India |
| 30 | 30 | 30 | 30 | 28 | 25 | Indonesia |
| 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | Ireland |
| | | | | 0 | 0 | Isle of Man |
| 34 | 31 | 29 | 27 | 26 | 25 | Israel |
| 37.25 | 37.25 | 37.25 | 31.4 | 31.4 | 31.4 | Italy |
| 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | Jamaica |
| 40.69 | 40.69 | 40.69 | 40.69 | 40.69 | 40.69 | Japan |
| | | | | | 0 | Jersey |
| 30 | 30 | 30 | 30 | 20 | 20 | Kazakhstan |
| 27.5 | 27.5 | 27.5 | 27.5 | 24.2 | 24.2 | Korea, Republic of |
| 55 | 55 | 55 | 15 | 15 | 15 | Kuwait |
| 15 | 15 | 15 | 15 | 15 | 15 | Latvia |
| | | 40 | 40 | 40 | 40 | Libya |
| 15 | 15 | 15 | 15 | 20 | 15 | Lithuania |
| 30.38 | 29.63 | 29.63 | 29.63 | 28.59 | 28.59 | Luxembourg |
| 12 | 12 | 12 | 12 | 12 | 12 | Macau |
| 15 | 15 | 12 | 10 | 10 | 10 | Macedonia |
| 28 | 28 | 27 | 26 | 25 | 25 | Malaysia |
| 35 | 35 | 35 | 35 | 35 | 35 | Malta |
| 25 | 25 | 22.5 | 15 | 15 | 15 | Mauritius |
| 30 | 29 | 28 | 28 | 28 | 30 | Mexico |
| 9 | 9 | 9 | 9 | 9 | 9 | Montenegro |
| 32 | 32 | 32 | 32 | 32 | 32 | Mozambique |
| 31.5 | 29.6 | 25.5 | 25.5 | 25.5 | 25.5 | Netherlands |
| 34.5 | 34.5 | 34.5 | 34.5 | 34.5 | 34.5 | Netherlands Antilles |
| 33 | 33 | 33 | 30 | 30 | 30 | New Zealand |
| 30 | 30 | 30 | 30 | 30 | 30 | Nigeria |
| 28 | 28 | 28 | 28 | 28 | 28 | Norway |
| 12 | 12 | 12 | 12 | 12 | 12 | Oman |

各国法人税率 2000-2010

| Sub Region | OECD | Country | 2000 (%) | 2001 (%) | 2002 (%) | 2003 (%) | 2004 (%) |
|--------------------|--------|----------------------|----------|----------|----------|----------|----------|
| South Central Asia | | Pakistan | 34.65 | 34.65 | 35 | 35 | 35 |
| Central America | | Panama | 37 | 37 | 37 | 30 | 30 |
| Melanesia | | Papua New Guinea | 25 | 25 | 25 | 27 | 30 |
| South America | | Paraguay | 30 | 30 | 30 | 32 | 30 |
| South America | | Peru | 30 | 30 | 30 | 27 | 30 |
| South Eastern Asia | | Philippines | 32 | 32 | 32 | 33 | 32 |
| Eastern Europe | Member | Poland | 30 | 28 | 28 | 27 | 19 |
| Southern Europe | Member | Portugal | 37.4 | 35.2 | 33 | 25 | 27.5 |
| Western Asia | | Qatar | 35 | 35 | 35 | 35 | 35 |
| Eastern Europe | | Romania | | 25 | 25 | 30 | 25 |
| Eastern Europe | | Russia | | 43 | 24 | 24 | 24 |
| Polynesia | | Samoa | 29 | 29 | 29 | 29 | 29 |
| Western Asia | | Saudi Arabia | 45 | 30 | 30 | 30 | 30 |
| Southern Europe | | Serbia | | | 20 | 14 | 12.33 |
| South Eastern Asia | | Singapore | 26 | 25.5 | 24.5 | 22 | 22 |
| Eastern Europe | Member | Slovak Republic | 29 | 29 | 25 | 25 | 19 |
| Southern Europe | | Slovenia | 25 | 25 | 25 | 35 | 25 |
| Southern Africa | | South Africa | | 37.8 | 37.8 | 35 | 37.8 |
| Southern Europe | Member | Spain | 35 | 35 | 35 | 35 | 35 |
| South Central Asia | | Sri Lanka | 35 | 35 | 42 | 28 | 35 |
| Northern Europe | Member | Sweden | 28 | 28 | 28 | 28 | 28 |
| Western Europe | Member | Switzerland | 25.1 | 24.7 | 24.5 | 25 | 24.1 |
| Eastern Asia | | Syria | 45 | 45 | 45 | 35 | 35 |
| Eastern Asia | | Taiwan | 25 | 25 | 25 | 25 | 25 |
| Eastern Africa | | Tanzania | | | | | |
| South Eastern Asia | | Thailand | 30 | 30 | 30 | 30 | 30 |
| Northern Africa | | Tunisia | | | | | |
| Western Asia | | Turkey | 33 | 33 | 33 | 40 | 33 |
| Eastern Europe | | Ukraine | | 30 | 30 | 30 | 30 |
| Western Asia | | United Arab Emirates | | | | 34 | 40 |
| Western Europe | Member | United Kingdom | 30 | 30 | 30 | 35 | 30 |
| North America | Member | United States | 40 | 40 | 40 | 34 | 34 |
| South America | | Uruguay | | | | | |
| South America | | Venezuela | 34 | 34 | 34 | 34 | 34 |
| South Eastern Asia | | Vietnam | 32.5 | 32 | 32 | 32 | 28 |
| Western Asia | Member | Yemen | | | | | |
| Eastern Africa | | Zambia | 35 | 35 | 35 | 35 | 35 |
| Eastern Africa | | Zimbabwe | | 30.9 | 30.9 | 30.9 | 30.9 |
| Average | | | 31.92 | 31.22 | 30.42 | 29.60 | 29.05 |

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| 2005 (%) | 2006 (%) | 2007 (%) | 2008 (%) | 2009 (%) | 2010 (%) | Country |
|----------|----------|----------|----------|----------|----------|----------------------|
| 35 | 35 | 35 | 35 | 35 | 35 | Pakistan |
| 30 | 30 | 30 | 30 | 30 | 27.5 | Panama |
| 30 | 30 | 30 | 30 | 30 | 30 | Papua New Guinea |
| 20 | 10 | 10 | 10 | 10 | 10 | Paraguay |
| 30 | 30 | 30 | 30 | 30 | 30 | Peru |
| 32 | 35 | 35 | 35 | 30 | 30 | Philippines |
| 19 | 19 | 19 | 19 | 19 | 19 | Poland |
| 27.5 | 27.5 | 25 | 25 | 25 | 25 | Portugal |
| 35 | 35 | 35 | 35 | 35 | 10 | Qatar |
| 16 | 16 | 16 | 16 | 16 | 16 | Romania |
| 24 | 24 | 24 | 24 | 20 | 20 | Russia |
| 29 | 29 | 27 | 27 | 27 | 27 | Samoa |
| 30 | 20 | 20 | 20 | 20 | 20 | Saudi Arabia |
| 10 | 10 | 10 | 10 | 10 | 10 | Serbia |
| 20 | 20 | 20 | 18 | 18 | 17 | Singapore |
| 19 | 19 | 19 | 19 | 19 | 19 | Slovak Republic |
| 25 | 25 | 23 | 22 | 21 | 20 | Slovenia |
| 37.8 | 36.9 | 36.9 | 34.55 | 34.55 | 34.55 | South Africa |
| 35 | 35 | 32.5 | 30 | 30 | 30 | Spain |
| 32.5 | 32.5 | 35 | 35 | 35 | 35 | Sri Lanka |
| 28 | 28 | 28 | 28 | 26.3 | 26.3 | Sweden |
| 21.3 | 21.3 | 21.32 | 21.17 | 21.17 | 21.17 | Switzerland |
| 35 | 35 | 28 | 28 | 28 | 28 | Syria |
| 25 | 25 | 25 | 25 | 25 | 17 | Taiwan |
| | | | | 30 | 30 | Tanzania |
| 30 | 30 | 30 | 30 | 30 | 30 | Thailand |
| | | | | | 30 | Tunisia |
| 30 | 20 | 20 | 20 | 20 | 20 | Turkey |
| 25 | 25 | 25 | 25 | 25 | 25 | Ukraine |
| 55 | 55 | 55 | 55 | 55 | 55 | United Arab Emirates |
| 30 | 30 | 30 | 28 | 28 | 28 | United Kingdom |
| 40 | 40 | 40 | 40 | 40 | 40 | United States |
| | | | | | 25 | Uruguay |
| 34 | 34 | 34 | 34 | 34 | 34 | Venezuela |
| 28 | 28 | 28 | 28 | 25 | 25 | Vietnam |
| | | 35 | 35 | 35 | 35 | Yemen |
| 35 | 35 | 35 | 35 | 35 | 35 | Zambia |
| 30.9 | 30.9 | 30.9 | 30.9 | 30.9 | 25.75 | Zimbabwe |
| 27.86 | 27.30 | 27.05 | 25.76 | 25.44 | 24.99 | |

各国間接税率 2004-2010

| Sub Region | OECD | Country | 2004 (%) | 2005 (%) | 2006 (%) |
|---------------------------|--------|------------------------|----------|----------|----------|
| Southern Europe | | Albania | 20 | 20 | 20 |
| Middle Africa | | Angola | 0 | 0 | 0 |
| South America | | Argentina | 21 | 21 | 21 |
| Western Asia | | Armenia | 20 | 20 | 20 |
| Caribbean | | Aruba | 0 | 0 | 0 |
| Australia and New Zealand | Member | Australia | 10 | 10 | 10 |
| Western Europe | Member | Austria | 20 | 20 | 20 |
| Caribbean | | Bahamas | 0 | 0 | 0 |
| Western Asia | | Bahrain | 0 | 0 | 0 |
| South Central Asia | | Bangladesh | 15 | 15 | 15 |
| Caribbean | | Barbados | 15 | 15 | 15 |
| Eastern Europe | | Belarus | 18 | 18 | 18 |
| Western Europe | Member | Belgium | 21 | 21 | 21 |
| Northern America | | Bermuda | | | |
| South America | | Bolivia | 13 | 13 | 13 |
| Southern Europe | | Bosnia and Herzegovina | 0 | 0 | 17 |
| Southern Africa | | Botswana | 10 | 10 | 10 |
| South America | | Brazil | 19 | 19 | 19 |
| Eastern Europe | | Bulgaria | 20 | 20 | 20 |
| South Eastern Asia | | Cambodia | | | |
| North America | Member | Canada | 7 | 7 | 7 |
| Caribbean | | Cayman Islands | 0 | 0 | 0 |
| South America | Member | Chile | 19 | 19 | 19 |
| Eastern Asia | | China | 17 | 17 | 17 |
| South America | | Colombia | 16 | 16 | 16 |
| Central America | | Costa Rica | 13 | 13 | 13 |
| Southern Europe | | Croatia | 22 | 22 | 22 |
| Western Asia | | Cyprus | 15 | 15 | 15 |
| Eastern Europe | Member | Czech Republic | 22 | 19 | 19 |
| Northern Europe | Member | Denmark | 25 | 25 | 25 |
| Caribbean | | Dominican Republic | 12 | 16 | 16 |
| South America | | Ecuador | 12 | 12 | 12 |
| Northern Africa | | Egypt | 10 | 10 | 10 |
| Northern Europe | | Estonia | 18 | 18 | 18 |
| Australia and New Zealand | | Fiji | 12.5 | 12.5 | 12.5 |
| Northern Europe | Member | Finland | 22 | 22 | 22 |
| Western Europe | Member | France | 19.6 | 19.6 | 19.6 |
| Western Europe | Member | Germany | 16 | 16 | 16 |
| Southern Europe | | Gibraltar | 0 | 0 | 0 |

各国間接税率 2004-2010

| 2007 (%) | 2008 (%) | 2009 (%) | 2010 (%) | Country |
|----------|----------|----------|----------|------------------------|
| 20 | 20 | 20 | 20 | Albania |
| 0 | 0 | 0 | 0 | Angola |
| 21 | 21 | 21 | 21 | Argentina |
| 20 | 20 | 20 | 20 | Armenia |
| 3 | 3 | 3 | 1.5 | Aruba |
| 10 | 10 | 10 | 10 | Australia |
| 20 | 20 | 20 | 20 | Austria |
| 0 | 0 | 0 | 0 | Bahamas |
| 0 | 0 | 0 | 0 | Bahrain |
| 15 | 15 | 15 | 15 | Bangladesh |
| 15 | 15 | 15 | 15 | Barbados |
| 18 | 18 | 18 | 20 | Belarus |
| 21 | 21 | 21 | 21 | Belgium |
| | | 0 | 0 | Bermuda |
| 13 | 13 | 13 | 13 | Bolivia |
| 17 | 17 | 17 | 17 | Bosnia and Herzegovina |
| 10 | 10 | 10 | 12 | Botswana |
| 19 | 19 | 19 | 19 | Brazil |
| 20 | 20 | 20 | 20 | Bulgaria |
| | | | 10 | Cambodia |
| 6 | 5 | 5 | 5 | Canada |
| 0 | 0 | 0 | 0 | Cayman Islands |
| 19 | 19 | 19 | 19 | Chile |
| 17 | 17 | 17 | 17 | China |
| 16 | 16 | 16 | 16 | Colombia |
| 13 | 13 | 13 | 13 | Costa Rica |
| 22 | 22 | 22 | 23 | Croatia |
| 15 | 15 | 15 | 15 | Cyprus |
| 19 | 19 | 19 | 20 | Czech Republic |
| 25 | 25 | 25 | 25 | Denmark |
| 16 | 16 | 16 | 16 | Dominican Republic |
| 12 | 12 | 12 | 12 | Ecuador |
| 10 | 10 | 10 | 10 | Egypt |
| 18 | 18 | 18 | 20 | Estonia |
| 12.5 | 12.5 | 12.5 | 12.5 | Fiji |
| 22 | 22 | 22 | 23 | Finland |
| 19.6 | 19.6 | 19.6 | 19.6 | France |
| 19 | 19 | 19 | 19 | Germany |
| 0 | 0 | 0 | 0 | Gibraltar |

各国間接税率 2004-2010

| Sub Region | OECD | Country | 2004 (%) | 2005 (%) | 2006 (%) |
|---------------------------|--------|----------------------|----------|----------|----------|
| Southern Europe | Member | Greece | 18 | 18 | 19 |
| Central America | | Guatemala | 12 | 12 | 12 |
| Western Europe | | Guernsey | | | |
| Central America | | Honduras | 12 | 12 | 12 |
| Eastern Asia | Member | Hong Kong | 0 | 0 | 0 |
| Eastern Europe | Member | Hungary | 25 | 25 | 20 |
| Northern Europe | | Iceland | 24.5 | 24.5 | 24.5 |
| South Central Asia | | India | 16 | 16 | 12.5 |
| South Eastern Asia | | Indonesia | 10 | 10 | 10 |
| Northern Europe | Member | Ireland | 21 | 21 | 21 |
| Northern Europe | | Isle of Man | | | |
| Western Asia | | Israel | 17 | 18 | 16.5 |
| Southern Europe | Member | Italy | 20 | 20 | 20 |
| Caribbean | | Jamaica | 15 | 15 | 16.5 |
| Eastern Asia | Member | Japan | 5 | 5 | 5 |
| Western Europe | | Jersey | | | |
| South Central Asia | | Kazakhstan | 15 | 15 | 15 |
| Eastern Asia | | Korea, Republic of | 10 | 10 | 10 |
| Western Asia | | Kuwait | 0 | 0 | 0 |
| Northern Europe | | Latvia | 18 | 18 | 18 |
| Northern Africa | | Libya | 0 | 0 | 0 |
| Northern Europe | | Lithuania | 18 | 18 | 18 |
| Western Europe | Member | Luxembourg | 15 | 15 | 15 |
| Eastern Asia | | Macau | 0 | 0 | 0 |
| Southern Europe | | Macedonia | 18 | 18 | 18 |
| South Eastern Asia | | Malaysia | 10 | 10 | 10 |
| Southern Europe | | Malta | 18 | 18 | 18 |
| Eastern Africa | | Mauritius | 25 | 25 | 25 |
| Central America | Member | Mexico | 15 | 15 | 15 |
| Southern Europe | | Montenegro | 17 | 17 | 17 |
| Eastern Africa | | Mozambique | 17 | 17 | 17 |
| Western Europe | Member | Netherlands | 19 | 19 | 19 |
| Caribbean | Member | Netherlands Antilles | | | |
| Australia and New Zealand | Member | New Zealand | 12.5 | 12.5 | 12.5 |
| Western Africa | | Nigeria | 5 | 5 | 5 |
| Northern Europe | Member | Norway | 24 | 25 | 25 |
| Western Asia | | Oman | 0 | 0 | 0 |
| South Central Asia | | Pakistan | 15 | 15 | 15 |
| Central America | | Panama | 5 | 5 | 5 |

各国間接税率 2004-2010

| 2007 (%) | 2008 (%) | 2009 (%) | 2010 (%) | Country |
|----------|----------|----------|----------|----------------------|
| 19 | 19 | 19 | 23 | Greece |
| 12 | 12 | 12 | 12 | Guatemala |
| | | 0 | 0 | Guernsey |
| 12 | 12 | 12 | 12 | Honduras |
| 0 | 0 | 0 | 0 | Hong Kong |
| 20 | 20 | 20 | 25 | Hungary |
| 24.5 | 24.5 | 24.5 | 25.5 | Iceland |
| 12.5 | 12.5 | 12.5 | 12.5 | India |
| 10 | 10 | 10 | 10 | Indonesia |
| 21 | 21 | 21.5 | 21 | Ireland |
| | | 15 | 17.5 | Isle of Man |
| 15.5 | 15.5 | 15.5 | 16 | Israel |
| 20 | 20 | 20 | 20 | Italy |
| 16.5 | 16.5 | 16.5 | 17.5 | Jamaica |
| 5 | 5 | 5 | 5 | Japan |
| | | | 3 | Jersey |
| 14 | 13 | 12 | 12 | Kazakhstan |
| 10 | 10 | 10 | 10 | Korea, Republic of |
| 0 | 0 | 0 | 0 | Kuwait |
| 18 | 18 | 21 | 21 | Latvia |
| 0 | 0 | 0 | 0 | Libya |
| 18 | 18 | 19 | 21 | Lithuania |
| 15 | 15 | 15 | 15 | Luxembourg |
| 0 | 0 | 0 | 0 | Macau |
| 18 | 18 | 18 | 18 | Macedonia |
| 10 | 10 | 10 | 10 | Malaysia |
| 18 | 18 | 18 | 18 | Malta |
| 22.5 | 15 | 15 | 15 | Mauritius |
| 15 | 15 | 15 | 16 | Mexico |
| 17 | 17 | 17 | 17 | Montenegro |
| 17 | 17 | 17 | 17 | Mozambique |
| 19 | 19 | 19 | 19 | Netherlands |
| | | 5 | 5 | Netherlands Antilles |
| 12.5 | 12.5 | 12.5 | 12.5 | New Zealand |
| 5 | 5 | 5 | 5 | Nigeria |
| 25 | 25 | 25 | 25 | Norway |
| 0 | 0 | 0 | 0 | Oman |
| 15 | 15 | 16 | 16 | Pakistan |
| 5 | 5 | 5 | 7 | Panama |

各国間接税率 2004-2010

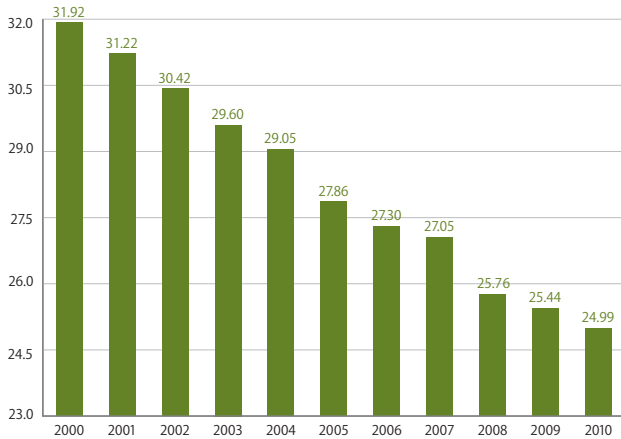
| Sub Region | OECD | Country | 2004 (%) | 2005 (%) | 2006 (%) |
|--------------------|--------|----------------------|----------|----------|----------|
| Melania | | Papua New Guinea | 10 | 10 | 10 |
| South America | | Paraguay | 10 | 10 | 10 |
| South America | | Peru | 19 | 19 | 19 |
| South Eastern Asia | | Philippines | 10 | 10 | 10 |
| Eastern Europe | Member | Poland | 22 | 22 | 22 |
| Southern Europe | Member | Portugal | 19 | 19 | 21 |
| Western Asia | | Qatar | 0 | 0 | 0 |
| Eastern Europe | | Romania | 19 | 19 | 19 |
| Eastern Europe | | Russia | 18 | 18 | 18 |
| Polynesia | | Samoa | | | |
| Western Asia | | Saudi Arabia | 0 | 0 | 0 |
| Southern Europe | | Serbia | 0 | 18 | 18 |
| South Eastern Asia | | Singapore | 5 | 5 | 5 |
| Eastern Europe | Member | Slovak Republic | 19 | 19 | 19 |
| Southern Europe | | Slovenia | 20 | 20 | 20 |
| Southern Africa | | South Africa | 14 | 14 | 14 |
| Southern Europe | Member | Spain | 16 | 16 | 16 |
| South Central Asia | | Sri Lanka | 15 | 15 | 15 |
| Northern Europe | Member | Sweden | 25 | 25 | 25 |
| Western Europe | Member | Switzerland | 7.6 | 7.6 | 7.6 |
| Western Asia | | Syria | 0 | 0 | 0 |
| Eastern Asia | | Taiwan | 5 | 5 | 5 |
| Eastern Africa | | Tanzania | | | |
| South Eastern Asia | | Thailand | 7 | 7 | 7 |
| Northern Africa | | Tunisia | 18 | 18 | 18 |
| Western Asia | Member | Turkey | 18 | 18 | 18 |
| Eastern Europe | | Ukraine | 20 | 20 | 20 |
| Western Asia | | United Arab Emirates | 0 | 0 | 0 |
| Western Europe | Member | United Kingdom | 17.5 | 17.5 | 17.5 |
| North America | Member | United States | 0 | 0 | 0 |
| South America | | Uruguay | 23 | 23 | 23 |
| South America | | Venezuela | 16 | 15 | 14 |
| South Eastern Asia | | Vietnam | 10 | 10 | 10 |
| Western Asia | | Yemen | 10 | 10 | 5 |
| Eastern Africa | | Zambia | 17.5 | 17.5 | 17.5 |
| Eastern Africa | | Zimbabwe | | | |
| | | Average | 15.89 | 15.94 | 15.82 |

各国間接税率 2004-2010

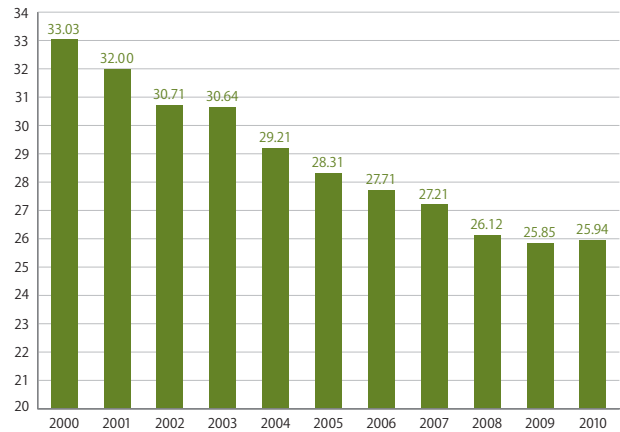
| 2007 (%) | 2008 (%) | 2009 (%) | 2010 (%) | Country |
|----------|----------|----------|----------|----------------------|
| 10 | 10 | 10 | 10 | Papua New Guinea |
| 10 | 10 | 10 | 10 | Paraguay |
| 19 | 19 | 19 | 19 | Peru |
| 12 | 12 | 12 | 12 | Philippines |
| 22 | 22 | 22 | 22 | Poland |
| 21 | 21 | 20 | 21 | Portugal |
| 0 | 0 | 0 | 0 | Qatar |
| 19 | 19 | 19 | 24 | Romania |
| 18 | 18 | 18 | 18 | Russia |
| | | | 15 | Samoa |
| 0 | 0 | 0 | 0 | Saudi Arabia |
| 18 | 18 | 18 | 18 | Serbia |
| 5 | 7 | 7 | 7 | Singapore |
| 19 | 19 | 19 | 19 | Slovak Republic |
| 20 | 20 | 20 | 20 | Slovenia |
| 14 | 14 | 14 | 14 | South Africa |
| 16 | 16 | 16 | 18 | Spain |
| 15 | 15 | 12 | 12 | Sri Lanka |
| 25 | 25 | 25 | 25 | Sweden |
| 7.6 | 7.6 | 7.6 | 7.6 | Switzerland |
| 0 | 0 | 0 | 0 | Syria |
| 5 | 5 | 5 | 5 | Taiwan |
| | | 20 | 18 | Tanzania |
| 7 | 7 | 7 | 7 | Thailand |
| 18 | 18 | 18 | 18 | Tunisia |
| 18 | 18 | 18 | 18 | Turkey |
| 20 | 20 | 20 | 20 | Ukraine |
| 0 | 0 | 0 | 0 | United Arab Emirates |
| 17.5 | 17.5 | 15 | 17.5 | United Kingdom |
| 0 | 0 | 0 | 0 | United States |
| 23 | 22 | 22 | 22 | Uruguay |
| 14 | 9 | 9 | 12 | Venezuela |
| 10 | 10 | 10 | 10 | Vietnam |
| 5 | 5 | 5 | 5 | Yemen |
| 17.5 | 16 | 16 | 16 | Zambia |
| | | 15 | 15 | Zimbabwe |
| 15.67 | 15.51 | 15.41 | 15.61 | |

各地域の税率平均

世界の法人税率平均 2000-2010



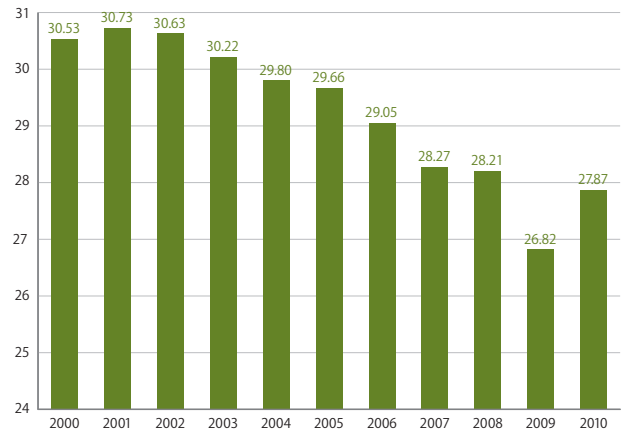
OECD加盟国の法人税率平均 2000-2010



オセアニアの法人税率平均 2000-2010
(Australia and New Zealand, Melanesia, Polynesia)



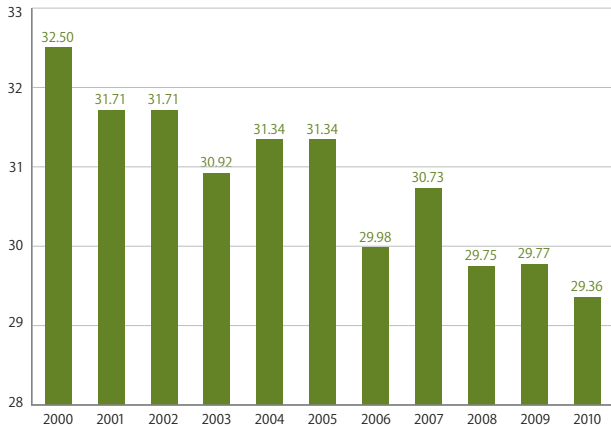
中南米の法人税率平均 2000-2010
(Caribbean, Central America, South America)



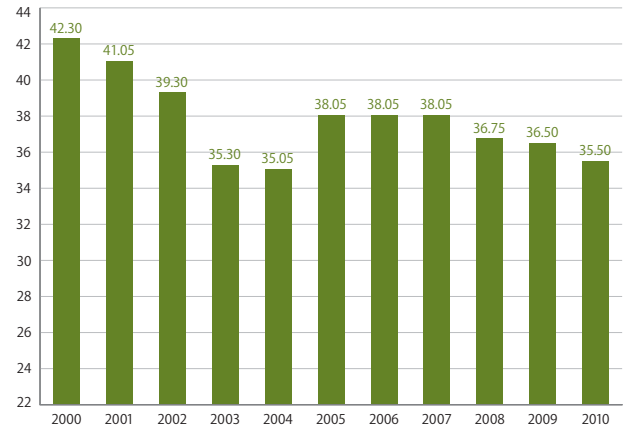
各地域の税率平均

アフリカの法人税率平均 2000-2010

(Eastern Africa, Middle Africa, Northern Africa, Southern Africa, Western Africa)

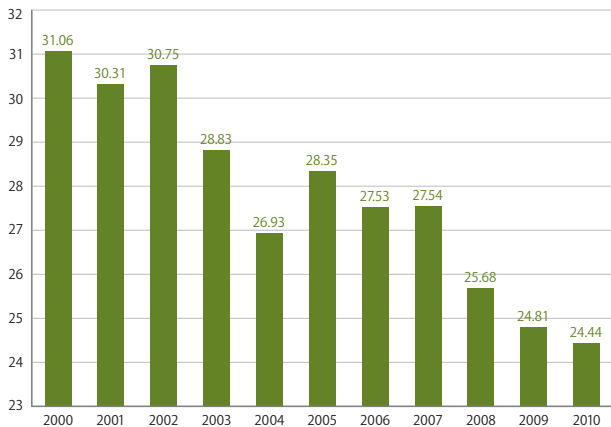


北米の法人税率平均 2000-2010



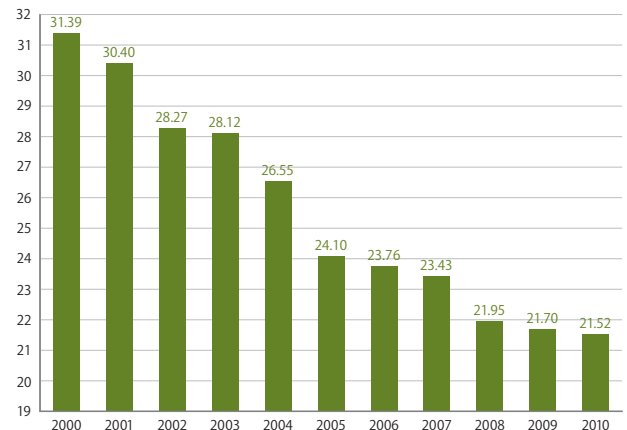
アジアの法人税率平均 2000-2010

(Eastern Asia, South Central Asia, South Eastern Asia, Western Asia)



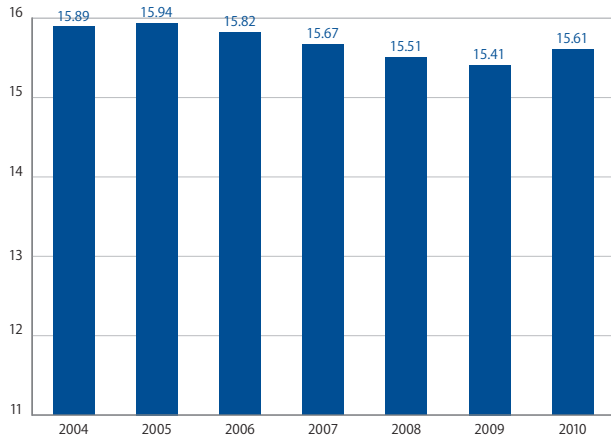
ヨーロッパの法人税率平均 2000-2010

(Eastern Europe, Northern Europe, Southern Europe, Western Europe)

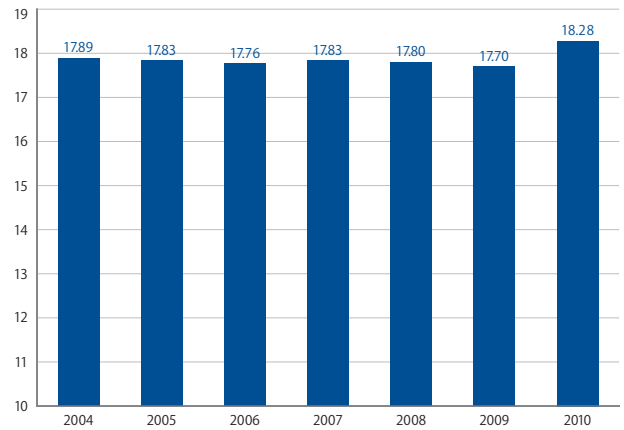


各地域の税率平均

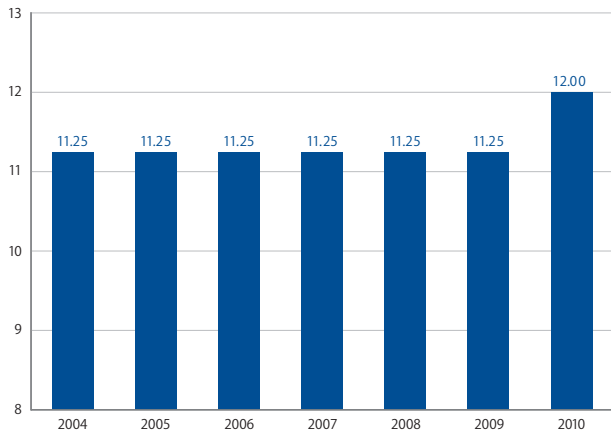
世界の間接税率平均 2004-2010



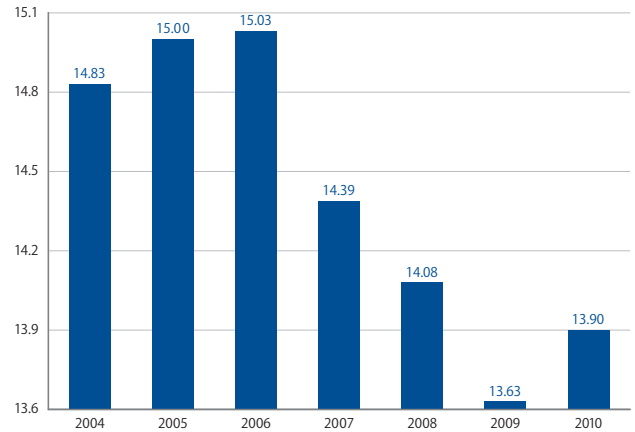
OECD加盟国の間接税率平均 2004-2010



オセアニアの間接税率平均 2004-2010
(Australia and New Zealand, Melanesia, Polynesia)



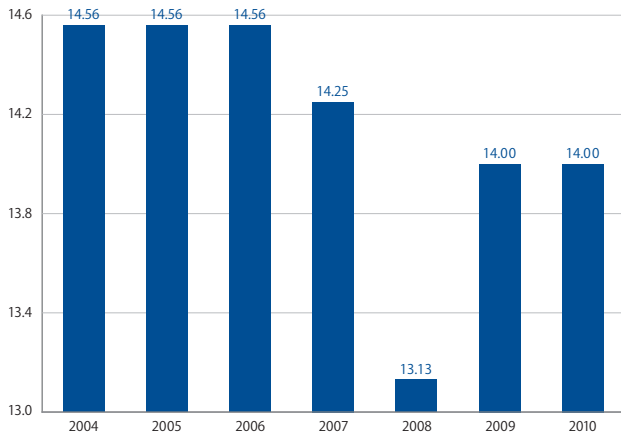
中南米の間接税率平均 2004-2010
(Caribbean, Central America, South America)



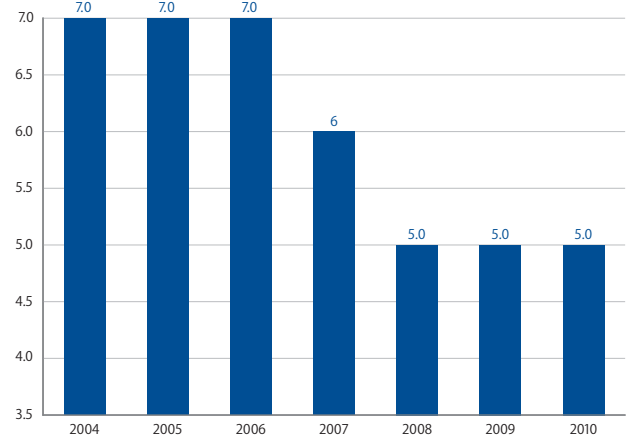
各地域の税率平均

アフリカの間接税率平均 2004-2010

(Eastern Africa, Middle Africa, Northern Africa, Southern Africa, Western Africa)

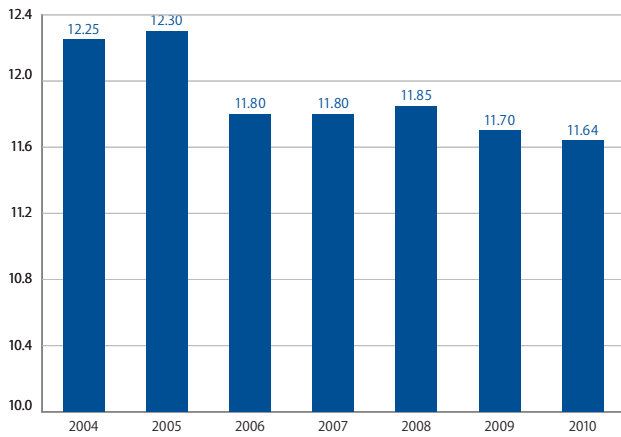


北米の間接税率平均 2004-2010



アジアの間接税率平均 2004-2010

(Eastern Asia, South Central Asia, South Eastern Asia, Western Asia)



ヨーロッパの間接税率平均 2004-2010

(Eastern Europe, Northern Europe, Southern Europe, Western Europe)

