

Stamp duties on transactions 2008

Country	%
Austria	0.8 - 2
Belgium	0.15
Denmark	
Finland	1.6
France	
Germany	ja ¹⁾
Greece	2.4 / 3.6
Ireland	
Italy	0.009 ; 0.14 ²⁾
Luxembourg	
Netherlands	
Norway	
Portugal	yes ³⁾
Spain	
Sweden	
Switzerland	0.15 ⁴⁾ ; 0.3 ⁵⁾
United Kingdom	0.5
United States	

¹⁾ Registration of transaction in the Comercial Register.

²⁾ 0.009 % for government bonds, 0.14 % for shares.

³⁾ Different rates.

⁴⁾ Domestic securities (exceptions: foreign stock exchanges, domestic and foreign funds, professional securities brokers).

⁵⁾ Foreign securities (exceptions: foreign stock exchange brokers, domestic and foreign funds, professional securities brokers).

Source: The taxation of companies in Europe, IBFD, Amsterdam, 2008.