

Stamp duties on transactions 2009

Country	%
Austria	
Belgium	Yes ¹⁾
Denmark	
Finland	1.6
France	0 / 3 / 5
Germany	
Greece	2.4 / 3.6
Ireland	
Italy	0.009 ; 0.14 ²⁾
Luxembourg	
Netherlands	
Norway	
Portugal	yes ¹⁾
Spain	
Sweden	
Switzerland	0.15 / 0.3
United Kingdom	0.5
United States	

¹⁾ Different rates.

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

Source: The taxation of companies in Europe, IBFD, Amsterdam, 2009.