

## Withholding taxes<sup>\*)</sup> 2012

Country	Interest	Dividends
Austria	25	25
Belgium	21	25
Denmark	- <sup>2)</sup>	25
Finland	- <sup>2)</sup>	- <sup>3)</sup>
France	- <sup>2)</sup>	- <sup>3)</sup>
Germany	26.38 <sup>1)</sup>	26.38 <sup>1)</sup>
Greece	10	25
Ireland	20	20
Italy	20	- <sup>3)</sup>
Luxembourg	-	15
Netherlands	-	15
Norway	- <sup>2)</sup>	-
Portugal	25 <sup>4)</sup>	25
Spain	21	21
Sweden	- <sup>2)</sup>	- <sup>3)</sup>
<b>Switzerland</b>	<b>35</b>	<b>35</b>
United Kingdom	20	-
United States	- <sup>2)</sup>	- <sup>3)</sup>

<sup>\*)</sup> Double taxation treaties are not taken into consideration.

<sup>1)</sup> Including a solidarity surcharge of 5.5 %.

<sup>2)</sup> No withholding taxes paid to resident companies.

<sup>3)</sup> No withholding taxes on domestic dividends.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2012.