

## Stamp Duties on Issues 2012

Country	%
Austria	0.8 - 2 <sup>1)</sup>
Belgium	yes <sup>3)</sup>
Denmark	2)
Finland	yes <sup>4)</sup>
France	yes <sup>4)</sup>
Germany	yes <sup>5)</sup>
Greece	1.2 / 2.4 / 3.6
Ireland	0.6 <sup>6)</sup>
Italy	
Luxembourg	
Netherlands	
Norway	2.5
Portugal	0.8 - 10
Spain	7)
Sweden	1.5 / 4.25
<b>Switzerland</b>	<b>1</b>
United Kingdom	
United States	

<sup>1)</sup> Or levied as a fixed amount.

<sup>2)</sup> Only on indemnity insurance policies.

<sup>3)</sup> On certain documents, between 5 and 95 EUR. 0.15 EUR on documents concerning bank transaction.

<sup>4)</sup> On certain documents.

<sup>5)</sup> Registration of transaction in the Commercial Register.

<sup>6)</sup> Temporary stamp duty.

<sup>7)</sup> On officially documented acts formalized in Spain or economic effect in Spain.

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