

Net Wealth Tax - Individuals 2012

Country	rate in %
Austria	
Belgium	
Denmark	
Finland	
France	0 - 1.8 ¹⁾
Germany	
Greece	
Ireland	
Italy	
Luxembourg	
Netherlands	
Norway	0.4 ²⁾
Portugal	
Spain	0.2 - 2.5 ³⁾
Sweden	
Switzerland	0 - 0.3 ⁴⁾
United Kingdom	
United States	- ⁵⁾

¹⁾ Top rate is reached with a wealth of EUR 16'790'000.-.

²⁾ Net Wealth Tax for wealth over NOK 700'000.

³⁾ Standard progressive tax rate, if a region does not set its own rates.

⁴⁾ No net wealth tax is levied at the federal level. Reference Canton: Zurich (Canton, City, Church).

⁵⁾ No net wealth tax is levied at the federal level.

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