

แผนภูมิ

Corporate Tax Rates 1993-2007

OECD	European Union	Asia Pacific	Latin America	Country	1 Jan 93 (%)	1 Jan 94 (%)	1 Jan 95 (%)	1 Jan 96 (%)	1 Jan 97 (%)
				Albania					
			■	Argentina					33
				Aruba					
■		■		Australia	33	33	36	36	36
■	■			Austria	39	34	34	34	34
			■	Bahrain					
				Bangladesh					40
			■	Barbados					
■	■			Belgium	40.17	40.17	40.17	40.17	40.17
				Belize					35
			■	Bolivia					25
				Bosnia and Herzegovina					
				Botswana					
			■	Brazil					25
■				Bulgaria					
				Canada	44.3	44.3	44.6	44.6	44.6
			■	Cayman Islands					
			■	Chile					15
			■	China					33
			■	Colombia					35
			■	Costa Rica					30
				Croatia					
				Cyprus					
■	■			Czech Republic			41	39	25
■	■			Denmark	34	34	34	34	34
			■	Dominican Republic					25
			■	Ecuador					32
				Egypt					
				El Salvador					25
			■	Estonia					
			■	Fiji					35
■	■			Finland	25	25	25	28	28
■	■			France	33.33	33.33	36.66	36.66	36.66
■	■			Germany	59.67	55.64	59	59	57.5
■	■			Greece	35	35	35	35	40
				Guatemala					30
			■	Honduras					40.25
■	■			Hong Kong					16.5
■	■			Hungary					18
■	■			Iceland	33	33	33	33	33
			■	India					35
			■	Indonesia					30
■	■			Ireland	40	40	38	38	36
■	■			Israel					
■	■			Italy	52.2	52.2	53.2	53.2	53.2
			■	Jamaica					
				Japan	52.4	52.4	51.6	51.6	51.6
				Kazakhstan					
■		■		Korea, Republic of					30.8
				Kuwait					

OECD	European Union	Asia Pacific	Latin America	Country	1 Jan 93 (%)	1 Jan 94 (%)	1 Jan 95 (%)	1 Jan 96 (%)	1 Jan 97 (%)
	■			Latvia					
	■			Lithuania					
■	■			Luxembourg	39.39	39.39	40.29	40.29	30.34
				Macau					
		■		Malaysia					30
	■			Malta					
				Mauritius					
■			■	Mexico			34	34	
				Montenegro					
				Mozambique					
■	■			Netherlands	35	35	35	36	35
			■	Netherlands Antilles					
■		■		New Zealand	33	33	33	33	33
■				Norway	28	28	28	28	28
				Oman					
		■		Pakistan					30
			■	Panama					37
		■		Papua New Guinea					25
				Paraguay					30
			■	Peru					30
		■		Philippines					35
■	■			Poland					38
■	■			Portugal	39.6	39.6	39.6	39.6	39.6
				Qatar					
	■			Romania					
				Russia					
				Saudi Arabia					
				Serbia					
		■		Singapore					26
■	■			Slovak Republic					
	■			Slovenia					
				South Africa					
■	■			Spain	35	35	35	35	35
		■		Sri Lanka					35
■	■			Sweden	30	28	28	28	28
■				Switzerland	28.5	28.5	28.5	28.5	28.5
		■		Taiwan					
		■		Thailand					30
				Tunisia					
■				Turkey	49.22	42.8	44	44	44
				Ukraine					
				United Arab Emirates					
■	■			United Kingdom	33	33	33	33	31
■				United States	40	40	40	40	40
			■	Uruguay					
			■	Venezuela					
		■		Vietnam					35
				Zambia					
Average Corporate tax rate					38.0	37.3	37.7	37.7	33.2

1 Jan 98 (%)	1 Jan 99 (%)	1 Jan 00 (%)	1 Jan 01 (%)	1 Jan 02 (%)	1 Jan 03 (%)	1 Jan 04 (%)	1 Jan 05 (%)	1 Jan 06 (%)	1 Jan 07 (%)
							15	15	15
							15	15	15
37.45	37.45	37.45	37.45	30.39	30.38	30.38	30.38	29.63	29.63
							12	12	12
28	28	28	28	28	28	28	28	28	27
							35	35	35
							25	25	22.5
	35	35	35	35	34	33	30	29	29
							32	32	32
35	35	35	35	34.5	34.5	34.5	31.5	29.6	25
							34.5	34.5	34.5
33	33	33	33	33	33	33	33	33	33
28	28	28	28	28	28	28	28	28	28
							12	12	12
30	35	43	34.65	35	35	35	35	35	35
37	37	37	37	37	30	30	30	30	30
25	25	25	25	25	30	30	30	30	30
30	30	30	30	30	30	30	30	30	10
30	30	30	30	30	27	30	30	30	30
34	33	32	32	32	32	32	32	35	35
36	34	30	28	28	27	19	19	19	19
37.4	37.4	37.4	35.2	33	33	27.5	27.5	27.5	25
									35
			25	25	25	25	16	16	16
			43	24	24	24	24	24	24
								20	20
26	26	26	25.5	24.5	22	22	20	20	20
			29	25	25	19	19	19	19
							25	25	23
			37.8	37.9	37.8	37.8	37.8	36.9	36.9
35	35	35	35	35	35	35	35	35	32.5
35	35	35	35	42	35	35	32.5	32.5	35
28	28	28	28	28	28	28	28	28	29
27.5	25.1	25.1	24.7	24.5	24.1	24.1	21.3	21.3	21.3
	25	25	25	25	25	25	25	25	25
30	30	30	30	30	30	30	30	30	30
							33	33	30
34	33	33	33	33	30	25	30	30	20
			30	30				25	25
31	31	30	30	30	30	30	30	30	30
40	40	40	40	40	34	34	40	40	40
	30	30			32	28	30	30	30
	34	34	34	34	34	34	34	34	34
35	35	22.5	32	32	32	28	28	28	28
							35	35	35
32.9	32.1	32.0	31.4	30.7	30.0	28.9	28.2	27.2	26.8

Source: KPMG member firms. Rates as at 1 January each year.