

Corporation Tax

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I Corporate Tax

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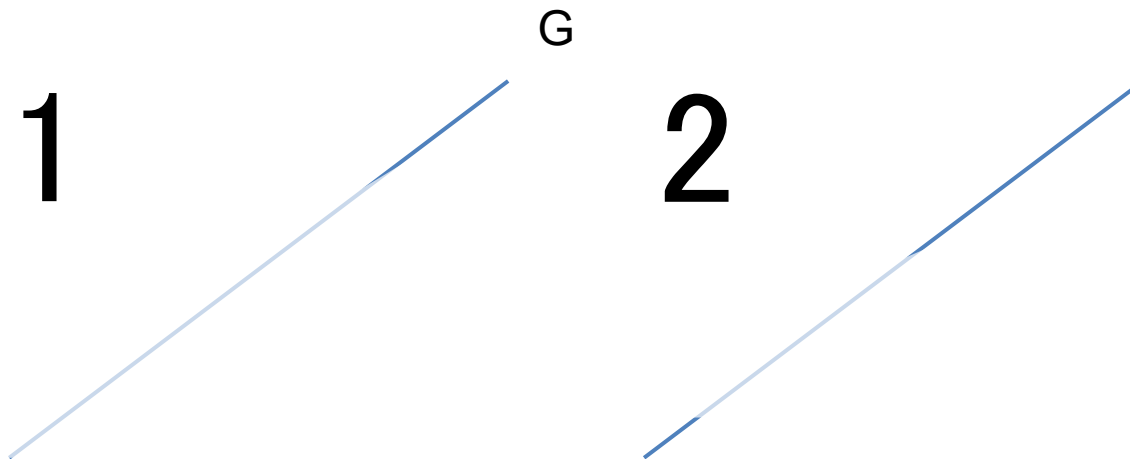
Tax that a **company** has to pay on its **profits**

(Cambridge Dictionary)

Tax levied on the **net profits** (OECD)

= Gross Income - Allowable Tax Reliefs

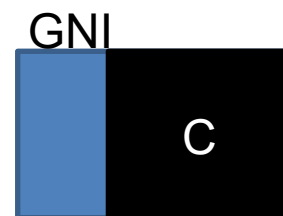
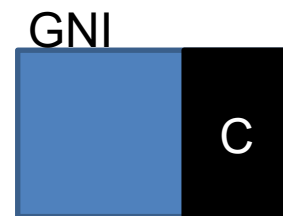
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Incomes ↑ Tax ↑

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G

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Comparison

Corporate Tax

4.6% of taxation(2015)

2.1% of GDP(2015)

34.4% Highest C. Tax rate

12.8% of taxation

3.2% of GDP(2015)

24.2% Highest C. Tax rate

OECD average 25.0%

GNI

41,671 US dollars/capita(2015)

34,730 US dollars/capita(2015)

Corporate Income in GNI **25.19%(1st)**
OECD average 18.21%

: 12.9% effective tax rate

Produced by The Institute of International and European Affairs. www.iiea.com

Effective EU Corporate Tax Rates

UNITED KINGDOM	23.2
GERMANY	22.9
ITALY	22.8
NETHERLANDS	20.9
SPAIN	20.9
POLAND	17.7
HUNGARY	16.7
SWEDEN	16.4
FINLAND	15.9
AUSTRIA	15.7
PORTUGAL	14.9
SLOVENIA	14.8
GREECE	13.9
IRELAND	11.9
ROMANIA	10.4
CYPRUS	9.4
FRANCE	8.2
ESTONIA	8
CZECH REPUBLIC	7.4
DENMARK	7.4
SLOVAKIA	7
LATVIA	6.5
BELGIUM	4.8
BULGARIA	4.6
LUXEMBOURG	4.1
LITHUANIA	0
MALTA	No data

■ highest %
■ lowest %



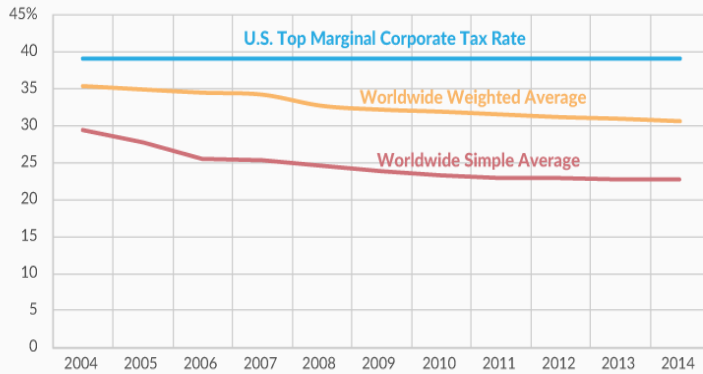


Corporate Tax
in ESSCA



The Worldwide Average Corporate Tax Rate Has Declined over the Past Decade

Average Worldwide Top Marginal Corporate Tax Rate Compared to U.S. Top Marginal Corporate Tax Rate, 2004-2014



Source: Tax Foundation calculations based on data from World Bank, OECD, and KPMG.

TAX FOUNDATION

@TaxFoundation

+

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Globalization

G1



G2



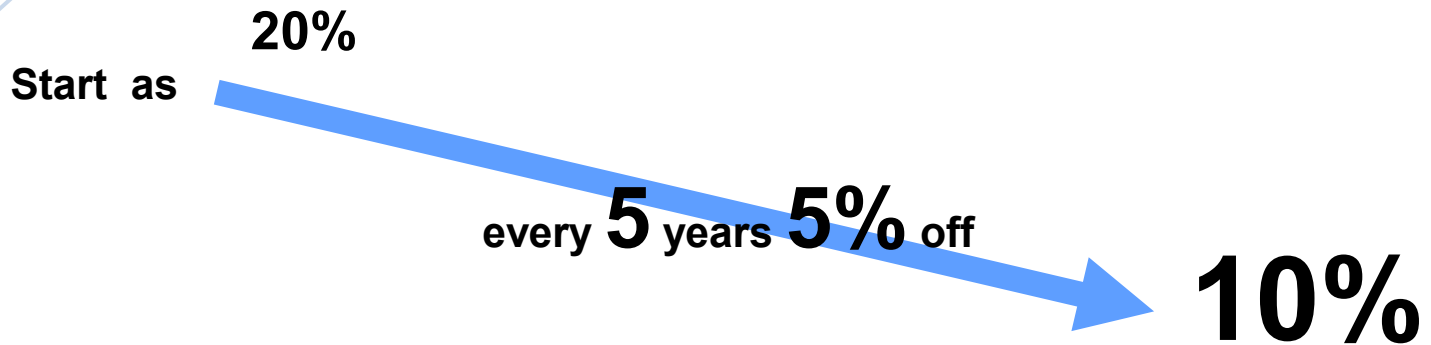
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Reduce Corporate Tax with *Conditions*. ”



For at least 10 years

Already-In



“

Reduce Corporate Tax with *Conditions*. ”

Start-Up



THANK YOU

A scenic photograph of a wooden pier extending into the ocean. The sky is filled with soft, grey clouds, and the water is a calm, light blue. In the foreground, the wooden railing of the pier runs along the right side, leading the eye towards the horizon. In the distance, another pier is visible on the left, and a few people can be seen sitting on the pier on the right. The overall mood is peaceful and contemplative.