

## Collecting Taxes 2010-2011: Work Cited and References

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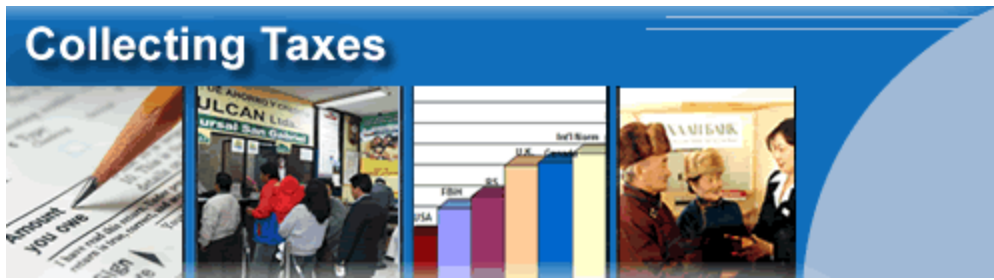
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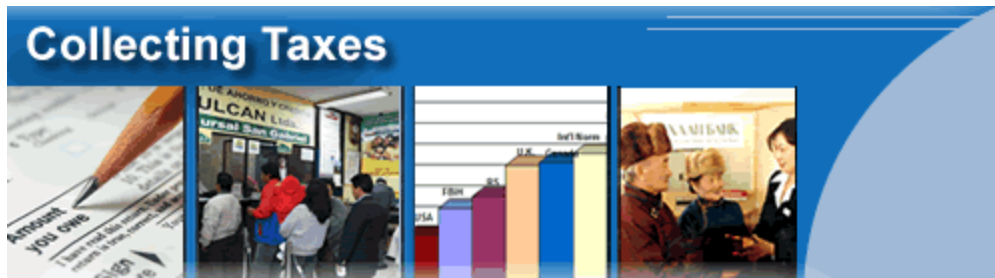


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## ABOUT THE PROJECT

USAID's Leadership in Public Financial Management and Macroeconomic Analysis (LPFM) program is designed to support rapid, sustainable and equitable economic growth. The program will enable USAID to better address public financial management, sound macroeconomic planning and policies, and other selected economic governance issues. The LPFM program is managed by Deloitte Consulting LLP in partnership with Cambridge Resources International, Duke University, and the Urban Institute.

LPFM supports USAID missions abroad by improving a) host-country policy climates for investment in ways that generate more productive employment: b) host-country ability to recover from conflict, post-conflict, natural disasters, financial and/or fiscal crises: c) countries' resilience to economic downturns: and d) host-country institutional capacity to identify, design, advocate and implement better economic policies.

One of the LPFM functions is to prepare the Collecting Taxes Database that produces data that can be useful for Donors, but particularly for USAID officers, in carrying our project interventions to improve public financial management systems and macroeconomic governance in cooperating countries around the world.

## ABOUT THE INDICATORS

The Collecting Taxes database contains performance and structural indicators about countries' national tax systems. The database contains quantitative revenue performance indicators, i.e., how well does a particular tax perform in generating revenues for the treasury, given its overall rate structure. Among the performance indicators is also an indicator of how well the overall tax system produces revenues, given the costs of administering the tax system. The database also provides tax rate information, such as the general VAT rate or the normal corporate income tax rate. Other indicators describe the main features of tax administrations, while economic indicators are also included so that performance, rate competitiveness, and structure can be easily compared given levels of development and other factors.

There are a total of 28 indicators that can be divided into five categories. These are:

1. Tax revenue performance: These quantitative indicators provide a sense of how effectively the tax system produces revenues.
2. Tax structure: These quantitative indicators represent the substantive structure of tax law, in a simplified, comparative way.
3. Tax administrative structure: This category includes both qualitative and quantitative indicators of the organization and size of the tax administration.
4. Economic structure: These indicators provide information about the economy of each country included in the database. These basic indicators have been cited in a number of research projects as having important impact on the ability of tax systems to collect taxes.



5. Reference: These indicators are neither indicate performance nor quality of the tax system, rather they provide information about the amount of revenues the three major taxes produce and allow international reference comparisons. There is no specific evaluative aspect to these indicators.

The user can find many applications for the Collecting Taxes system. The database facilitates international comparisons of tax systems, comparing tax system performance, structure, and tax administration. The user can download the entire database or choose to compare a single country with surrounding countries, countries in the broader region, or throughout the world. The Collecting Taxes system can produce reports customized to the user's specific needs and requirements. The rest of this section provides information about the meaning and calculation of each of the indicators included in the Collecting Taxes database.

#### [PIT Maximum Rate \(PITMAXR\)](#)

This is a tax structure indicator. It is the highest tax rate applied under the personal income tax system on the richest income class of taxpayers.

#### [PIT Minimum Rate \(PITMINR\)](#)

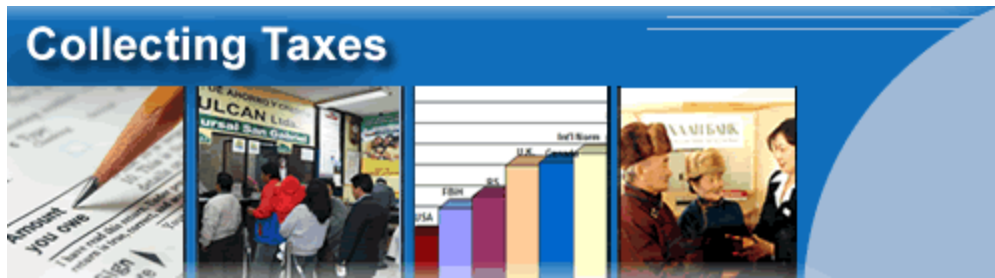
This is a tax structure indicator. It is the lowest non-zero positive tax rate applied to the lowest income group in the personal income tax system.

#### [PIT Minimum Income Level \(PITMINL\)](#)

This is a tax structure indicator. It is the lowest level of income at which the lowest marginal personal income tax rate (PITMINR) is imposed, expressed as a multiple of per capita GDP. For instance, if the lowest level of income that is subject to personal income taxation is \$30,000 and the per capita GDP is \$40,000 then this indicator will be 0.75. When the country applies a single rate, say a "flat tax", to all personal income, without a zero tax bracket, the PITMINL indicator will be the value of the basic personal allowance or deduction, expressed as a multiple of per capita GDP.

#### [PIT Maximum Income Level \(PITMAXL\)](#)

This is a tax structure indicator. It is the lowest level of income at which the top marginal personal income tax rate is imposed, expressed as a multiple of per capita GDP. For instance: Suppose a country's top marginal personal income tax rate is imposed on an individual's annual income exceeding \$400,000 and the per capita GDP of the country is \$40,000; in this case, the PITMAXL indicator would be 10, i.e.,



the income level at which the top rate applies, divided by per capita GDP. When the country applies a single rate, say a “flat tax”, to all personal income, the PITMINL and PITMAXL indicators will have the same value.

### PIT Revenue Productivity (PITPROD)

This is a performance indicator. It attempts to provide some sense of how well the personal income tax in a country does in terms of producing revenue. It is calculated by taking the actual revenue collected as a percentage of GDP (PITY), divided by the weighted average PIT rate, or PITWR. The weighted average PIT rate is the weighted average of the lowest (PITMINR) and highest (PITMAXR) marginal personal income tax rates, given the income level at which each rate kicks in.

For all countries, the PITPROD indicator falls between 0 and 1.

### PIT Revenues (PITY)

This is a reference indicator. It is the level of personal income tax collections as percentage of GDP.

### CIT Rate (CITR)

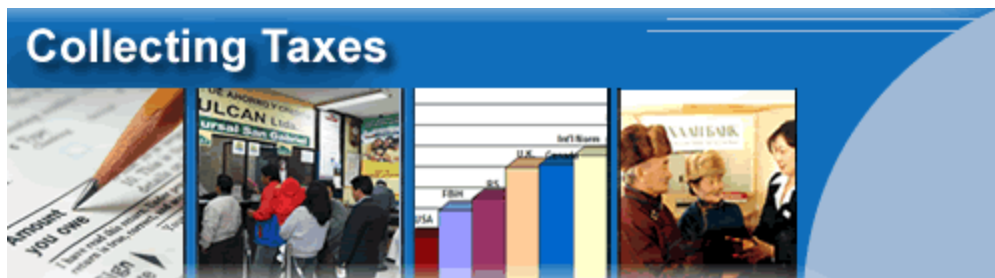
This is a tax structure indicator. It is the general rate applied for the corporate income tax. In most countries only one corporate income tax is applied to corporate profits. In most countries, business enterprises that are owned by sole proprietors or unincorporated partnerships pay tax under the personal income tax system.

### CIT Revenue Productivity (CITPROD)

This is a tax revenue performance indicator. It represents how well the corporate income tax does in terms of revenue collection, given the tax rate. It is calculated by dividing the total corporate income tax revenue by GDP and then dividing this by the corporate income tax rate. For instance, if corporate income tax revenues came to 10% of GDP and the corporate income tax rate were 20% then the CITPROD value would be 0.50.

### CIT Revenues (CITY)

This is a reference indicator. It is the level of corporate income tax collections as percentage of GDP.



### VAT Rate (VATR)

This is a tax structure indicator. It is the general rate at which most goods and services are taxed under the value added tax system. Most countries have a variety of reduced rates for certain basic goods, such as basic food stuffs. Also, all countries have a zero rate on exported goods.

### VAT Year (VATYEAR)

This is a reference indicator. It specifies the year in which the value-added tax (VAT) was introduced, providing an indication of the "age" of the country's VAT system.

### VAT Productivity (VATPROD)

This is a tax revenue performance indicator. It is a measure of how well the VAT produces revenue for the government, given the VAT rate. It is calculated by dividing the VAT collections by GDP and then dividing this by the VAT rate. For instance, if VAT revenues come to 10% of GDP and the VAT rate is 20%, then the VATPROD value will be 0.50.

### VAT Collection Potential (VATPOT)

This is an economic structure indicator. It is the potential VAT that could be collected from VAT assuming complete compliance and no exemptions or exonerations and only the general rate applies. Potential VAT collection is expressed as a percentage of GDP. It is calculated by applying the general VAT rate to aggregate private consumption.

### VAT Gross Compliance (VATGCR)

This is a tax revenue performance indicator. It is a measure of how well the VAT produces revenue for the government, but is a bit more refined than the VATPROD indicator, since it takes into account the fact that VAT is mostly only applied to final home consumption by households and individuals. It is calculated by dividing VAT revenues by total private consumption in the economy and then dividing this by the VAT rate. For instance, if VAT revenues come to 5% of private consumption and the VAT general rate is 20%, then the VATGCR would come to 25. In other words, the VAT Gross Compliance Ratio is actual VAT collections divided by potential VAT collections, expressed as a percentage. The VAT gross compliance ratio is similar to the VAT c-efficiency, or the collection efficiency, except that the VAT c-efficiency relates VAT collections to aggregate consumption expenditures rather than just private consumption. F1F Since almost all government consumption around the world is the payment of government wages and salaries, the VATGCR might be seen as a somewhat "tighter" indicator of performance.



### VAT Collections (VATY)

This is a reference indicator. This is the level of VAT collections as a percentage of GDP.

### VAT Threshold (THRESHOLD)

This is a tax structure indicator related to the Value-added tax (VAT) and is expressed in current US Dollars (\$). It indicates the amount of annual turnover, or supply/import of goods and services, above which taxpayers must file regular VAT returns. It also often represents the threshold above which businesses must register with the authorities as VAT payers. A low or no VAT Threshold can place undue tax compliance burdens on smaller businesses without sophisticated recordkeeping as well as unnecessary administrative burdens on the tax administration.

### TAX Administration Costs (COST)

This performance indicator relates the cost of administering the tax system to the total revenues collected by the tax administration. For instance, if a country's tax administration budget comes to \$2.0 million and it collects \$20.0 million, this variable will be 10%, or \$10 to every \$100 collected. The lower this cost indicator is, the more efficient the overall tax system is in collecting all taxes. This cost effectiveness indicator can be affected by the revenue productivity of the major taxes.

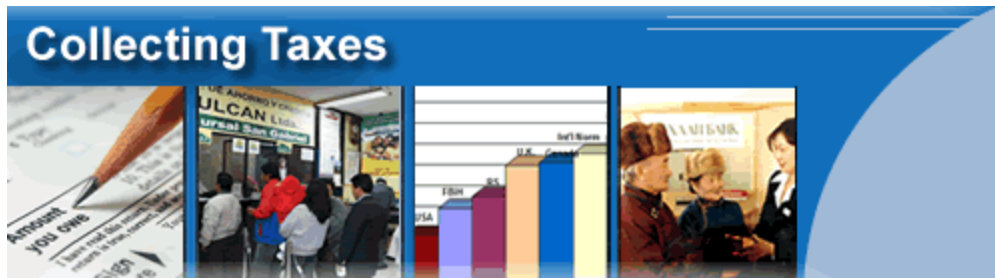
### Total TAX Revenue (TAXY)

This is a reference indicator. This is total taxes and related non-taxes collected by the tax administration and customs as percentage of GDP.

### Social Contributions Rate (SSR)

This is a tax structure indicator. There is no revenue performance indicator associated with this tax. This is the payment of legally mandated social security and public pensions, employment security, basic public health care coverage, and disability and other social programs that are imposed on the earnings of or the payments to labor. It is the combined value of the mandatory contributions made both the employer and the employee, usually withheld from employee compensation. It is expressed as a percentage of gross salary, though there may be some slight variation in this from country to country.

In many countries the social contributions may rise with income, and usually are only applied on income up to a certain level. In general, social contributions are only applied to salaries or "earned income" and



are not applied to interest earnings, capital gains, and other income, and the rate applied is often about the same as the combined employer-employee rate. Nonetheless, we report here on the tax on employers and employees.

### Tax Wedge (WEDGE)

This is a tax structure indicator. There is no revenue performance indicator associated with this tax. The tax wedge is an attempt to estimate the overall taxation of labor, represented as a percentage of gross salary. It combines social contributions with personal income tax.

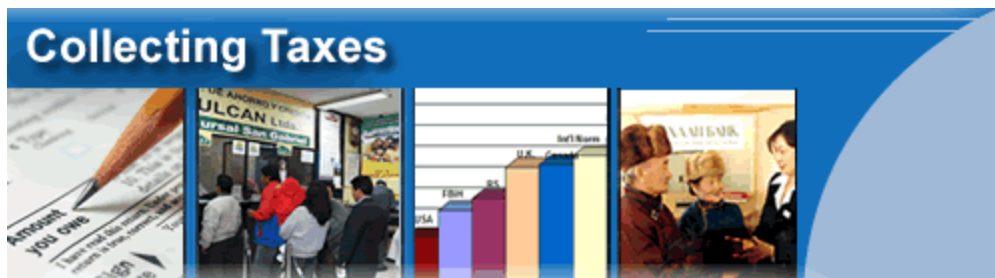
The calculation of the tax wedge by the LPFM Project is done in one of two ways: If the PIT minimum level income tax is greater than per capita GDP, then the tax wedge is the same as the social contributions rate. If the PIT minimum level income tax is applied at some fraction (say, half) of GDP per capita, then this rate is applied, pro rate, to the per capita GDP and added to the social contributions rate. For instance, say the minimum PIT rate is 10% and it is applied to income equivalent to one half of per capita GDP, then the applicable PIT rate being applied is 5%. Add this 5% to the social contributions rate, say 20%, and the tax wedge calculation is 25%.

### Functional Organization (FUNCTION)

This is a tax administration structural indicator. Tax administrations generally are either organized by type of tax or by function. Tax-type organizations may have a VAT department, a sales tax department, a personal income tax department, and a corporate income tax department. Tax administrations organized along functional lines, however, will have an audit department, an investigations department, a tax accounting department, etc. All or most domestic taxes will be administered within these functional departments. Current received wisdom is that the best way to organize a tax administration is along functional lines. This indicator is either a "1" where the tax administration is organized along functional lines, or a "0" where it is organized according to tax type.

### Semi-Autonomous Revenue Authority (SARA)

This is a tax administration structural indicator. Countries that have a SARA are indicated with a "1" whereas those that are subordinated to another government body (typically, the finance ministry) are indicated with a "0". SARAs have been created in more than 30 countries around the world, many of them merging tax and customs administration under one, semi-autonomous body.



### Large Taxpayers Unit (LTU)

This is a tax administration structural indicator. Tax administrations that have a unit devoted solely to tending to the largest taxpayers are indicated with a “1” whereas those tax administrations that do not have such a unit are indicated with a “0”. It is received wisdom that tax administrations should establish large taxpayers units. In some countries, segmentation of taxpayers may go much further. Indeed, some countries establish special units for medium and small taxpayers, as well.

### Certification (CERTIFICATION)

Some countries require businesses and other taxpayers to obtain a certificate or other confirmation of no outstanding tax obligations before engaging in certain activities, such as participating in public tenders, registering for duty-free import status, or obtaining a business loan. A “1” indicates that such a requirement exists.

### Customs (CUSTOMS)

This is an administrative structure indicator. A “1” indicates that tax and customs administration operate as a single, integrated institution. A “0” indicates where this is not the case.

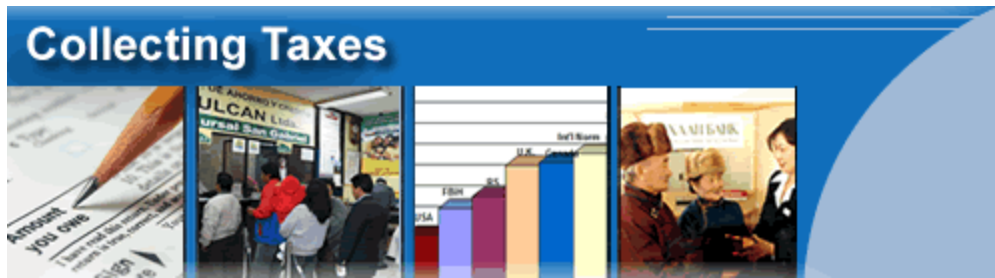
### Tax Staff (TAXSTAFF)

This is a tax administration structural indicator. This is a measure of the size of the tax administration, with respect to the size of the country’s population. TAXSTAFF is the total number of staff of the tax administration per 1,000 national population. For instance, if the tax administration in a country has 1,000 employees and the country’s total population is 1,000,000 persons, then the TAXSTAFF ratio will be 0.001, i.e., one tax staff member for every 1,000 people in the country.

### Number of Taxpayers per Tax Staff (PAYERTOSTAFF)

This is a tax administration structural indicator. It is a measure of the size of the tax administration’s staff given the number of active taxpayers in the country. An active taxpayer is a person, business, or other entity, that files tax declarations or reports on a regular basis. In countries that rely heavily on the personal income tax, where taxes are withheld from salaries, and most individuals are required to file with the tax administration, this indicator can be expected to be relatively large. In countries where personal income tax is not important and where the VAT is important, the number of active taxpayers relative to the number of tax administration staff is usually lower.





### Per Capita GDP (PCGDP)

This is an economic structure indicator. It is simply the GDP of the country per inhabitant based on purchasing-power parity, and expressed in current international dollars. In almost all cases the data come from the IMF's World Economic Outlook Database, April 2011.

### Agriculture Sector (AG)

This is an economic structure indicator. It is the agricultural value added as percentage of GDP. Most of the observations are from the World Bank's World Development Indicators. This indicator relates to the tax system since in many countries, and in most poorer countries, the agriculture sector is diffuse and often much of its activity is not monetized, hence it is extremely difficult to capture within the tax net of a country.

### Imports (IMPORTS)

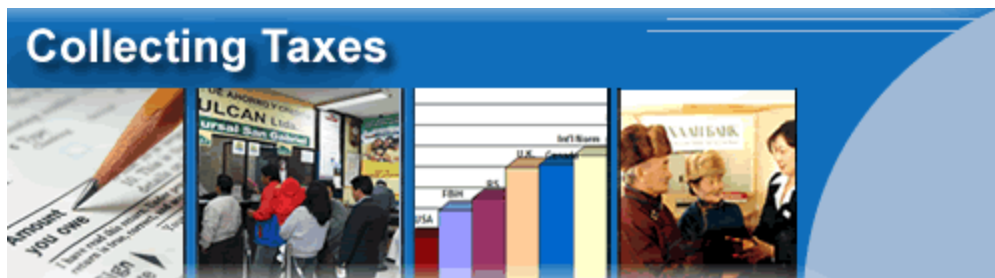
This is an economic structure indicator. This is imports of goods and services expressed as a percentage of GDP. In most cases the data come from the World Bank's World Development Indicators. This indicator relates to the tax system, especially with respect to the collection of VAT. In many countries, the vast majority of VAT collection takes place at the border. And, even though this boarder-collected VAT is refundable upon domestic transactions, capturing VAT at the boarder greatly enhances the ability to better enforce VAT compliance.

### Consumption (PCONS)

This is an economic structure indicator. It is aggregate private consumption expressed as a percentage of GDP. Private consumption relates to tax system performance since it is the main tax base of the VAT. In most cases the data come from the World Bank's World Development Indicators.

### Hydrocarbon-"Rich" (HYDROCARBON)

This is an economic structure indicator. Hydrocarbon-"rich" countries are those in which hydrocarbon and/or mineral resources account for more than 25 percent of fiscal revenue or 25 percent of total export proceeds. Such countries are indicated with a "1". All other countries are indicated with a "0". This is an important indicator to relate to tax structure and tax performance since most hydrocarbon-rich countries rely very heavily upon receipts from the extractives industries. In some countries, key state-owned companies capture many of the rents from resource extraction and then share these with



government. In many, extractives companies also pay corporate income taxes, which are relatively easy to capture from this narrow population of firms.

The following table puts these various indicators into their respective categories.

REVENUE PERFORMANCE	TAX STRUCTURE	TAX ADMINISTRATION STRUCTURE	ECONOMIC STRUCTURE	REFERENCE
PITPROD	VATR	FUNCTION	PCGDP	PITY
CITPROD	CITR	LTU	AG IMPORTS	CITY
VATPROD	PITMAXL	SARA	PCONS	VATY
VATGCR	PITMAXR	CUSTOMS PAYERTOSTAFF	HYDROCARBON	TAXY
COST	PITMINL	TAXSTAFF		
	PITMINR			
	SSR			
	WEDGE			
	THRESHOLD			

### General Notes and References

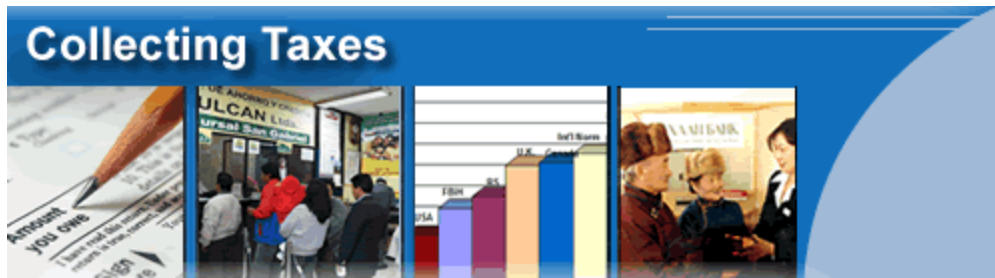
Data throughout this database are the most recent estimates available, as of August 2010. Most data are from 2009, some are from 2010, while countries with larger data lags have data for 2008.

In the first instance, the database relies on information published directly by national sources in each country, primarily on finance ministry, tax administration, and statistical office web sites. Where information on tax rates is not available directly from government or other national sources, a variety of sources were referenced:

Tax rates for VAT, personal and corporate income tax are often taken from sites such as [www.deloitte.com/dits](http://www.deloitte.com/dits), PriceWaterHouse and Coopers Tax Highlights, PKF Tax Guides and [www.taxrates.cc](http://www.taxrates.cc).

Revenue data for both corporate and personal income taxes were in many instances taken from IMF Article IV reports of varying dates or the International Monetary Fund's Government Finance Statistics Database (GFS) 2010, unless otherwise noted below. Data for OECD countries were partially taken from the Revenue Statistics Database.

Information on tax administration structure (e.g., Functional Organization, Large Taxpayer Unit) and information on Semi-Autonomous Revenue Authorities (SARAs) is mostly taken from the relevant tax administration's official web site, except where noted. Most of the tax administration data are for the 2008 – 2009 period.

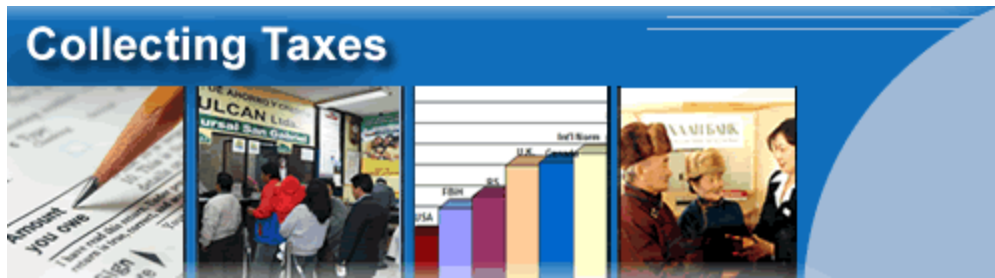


The majority of the VAT Threshold data was solicited internal to Deloitte Member Firm Tax professionals. The data was obtained by contacting each country office designate on the Deloitte International Tax and Business Guides.

In addition to the above, several regional associations of nation tax administrations were also referenced for various country data. For instance:

- Data published by the Centro Interamericano de Administraciones Tributarias (CIAT) were used for several countries in Latin America and the Caribbean.

Finally, the United States Social Security Administration (SSA) collects data on social security programs throughout the world that provides most of the information on social contributions rates reported in this database (denoted as “SSR”).



## COUNTRY NOTES

### Afghanistan

Data for 2009-2010. Tax rates and tax administration structural information from Income Tax Law of 2009. <http://www.mof.gov.af>, <http://mof.gov.af/Content/Media/Documents/Guide5-rev121520119574315553325325.pdf>. Tax levels are from the 2010 GFS database.

### Albania

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### Algeria

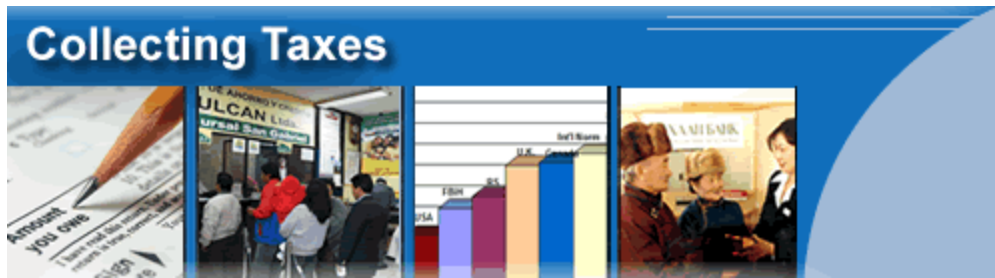
VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### Angola

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Social Security Tax Rates from [http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/TIES/Documents/ANGOLA\\_2010\\_TIES.pdf](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/TIES/Documents/ANGOLA_2010_TIES.pdf). PIMTMINL and PITMAXL taken from [http://www.ey.be/EYBE/HumCapAl.nsf/c4dede06060fcd87c125757f002e6fa0/3cd2e946ffb7a72bc125767a0030e741/\\$FILE/Angola%20-%20New%20personal%20income%20tax%20rates%20and%20updated%20minimum%20national%20wage.pdf](http://www.ey.be/EYBE/HumCapAl.nsf/c4dede06060fcd87c125757f002e6fa0/3cd2e946ffb7a72bc125767a0030e741/$FILE/Angola%20-%20New%20personal%20income%20tax%20rates%20and%20updated%20minimum%20national%20wage.pdf). Tax levels taken from IMF Country Report No. 11 / 51 <http://www.imf.org/external/pubs/ft/scr/2011/cr1151.pdf>.

### Antigua and Barbuda

SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report number 10/279: <http://www.imf.org/external/pubs/ft/scr/2010/cr10279.pdf>. Taxy is for 2008-2009 and is taken from



[http://ab.gov.ag/gov\\_v4/article\\_details.php?id=64](http://ab.gov.ag/gov_v4/article_details.php?id=64). PITMINR and PITMAXR from <http://www.taxrates.cc/html/antigua-and-barbuda-tax-rates.html>.

### Argentina

VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>.

### Armenia

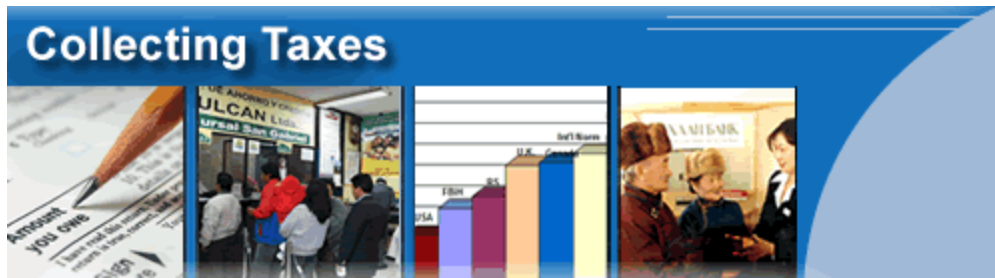
VATR and CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax rates are from the Embassy of Armenia. Data on administrative characteristics are from the State Tax Service of Armenia. <http://www.armeniaemb.org/BusinessEconomy/TaxCustoms/Taxes/Taxes.htm>. Tax levels are from the 2010 GFS database. PITMINR and PITMAXR from [http://www.lexadin.nl/wlg/legis/nofr/oeur/arch/arm/Law\\_on\\_Personal\\_Income\\_Tax.pdf](http://www.lexadin.nl/wlg/legis/nofr/oeur/arch/arm/Law_on_Personal_Income_Tax.pdf)

### Australia

VATR and CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database. PITMINR and PITMAXR from <http://www.ato.gov.au/individuals/content.aspx?doc=/content/12333.htm>.

### Austria

VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Personal Income Tax rates from Austria Federal Ministry of Finance [http://english.bmf.gv.at/Publications/Income\\_tax\\_v4\(1\).pdf](http://english.bmf.gv.at/Publications/Income_tax_v4(1).pdf). SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.



### Azerbaijan

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### Bahamas

SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database. PITMINR and PITMAXR from <http://www.taxrates.cc/html/bahamas-tax-rates.html>.

### Bahrain

CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### Bangladesh

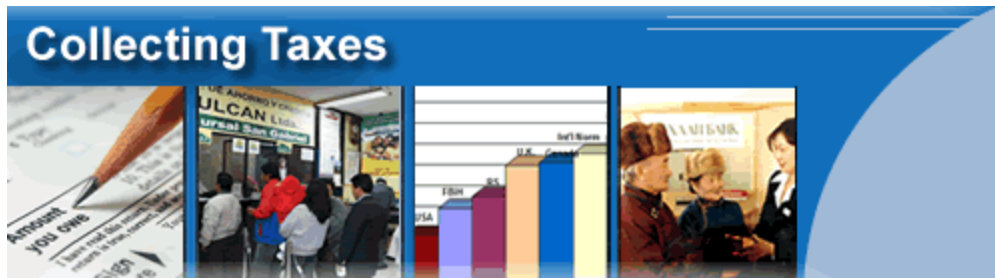
VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Personal Income Tax rates from National Board of Revenue, Government of the People's Republic of Bangladesh [http://www.nbr-bd.org/IncomeTax/Income\\_Tax\\_at\\_a\\_Glance.pdf](http://www.nbr-bd.org/IncomeTax/Income_Tax_at_a_Glance.pdf). SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### Barbados

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>.

### Belarus

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available



at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database. PITPROD was rolled over from the previous year's database.

### Belgium

VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. Tax levels are from 2010 OECD Revenue Statistics database.

### Belize

VATR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rate is from the 2010 PKF Tax Guides. Tax levels are from the 2010 GFS database. CITY is for 2008 – 2009.

### Benin

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Bermuda

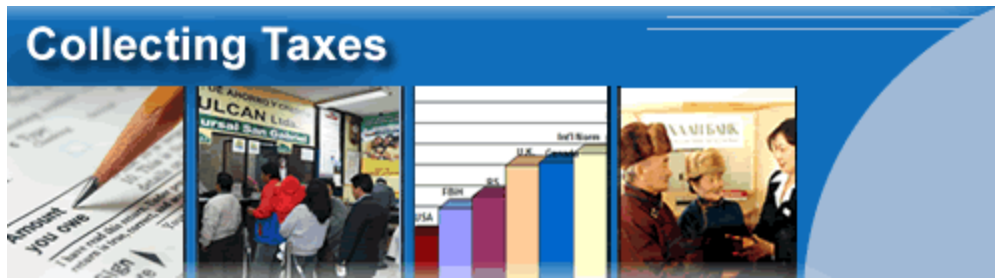
SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . PITMINR and PITMAXR from <http://www.taxrates.cc/html/bermuda-tax-rates.html>.

### Bhutan

Personal Income Tax rates from Ministry of Finance <http://www.mof.gov.bt/downloads/ITRulesSecondEdition2005.pdf>. Tax levels are from the 2010 GFS database.

### Bolivia

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country



Report number 10/27. <http://www.imf.org/external/pubs/ft/scr/2010/cr1027.pdf>. PITPROD was rolled over from the previous year's database.

### **Bosnia and Herzegovina, Federation of**

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Social contributions rate from Mark Gallagher and Ante Babic (2006), *Tax Simplification for Jobs and Growth*. Tax levels taken from IMF Country Report No. 10 / 348 <http://www.imf.org/external/pubs/ft/scr/2010/cr10348.pdf>. Revenue collection and Tax Administration data from 2009 Annual Report of the Tax Administration of Republic of Srpska.

### **Bosnia and Herzegovina, Republika Srpska**

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits> Social contributions rate from Mark Gallagher and Ante Babic (2006), *Tax Simplification for Jobs and Growth*. Revenue collection and Tax Administration data from 2009 Annual Report of the Tax Administration of Republic of Srpska.

### **Bosnia and Herzegovina, State (VAT only)**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>.

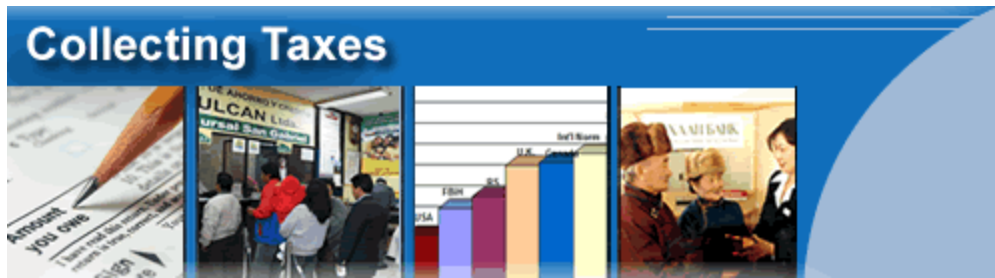
### **Botswana**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/280. <http://www.imf.org/external/pubs/ft/scr/2010/cr10280.pdf>.

### **Brazil**

VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> .





### **Brunei Darussalam**

CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report number 10/134. <http://www.imf.org/external/pubs/ft/scr/2010/cr10134.pdf>.

### **Bulgaria**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### **Burkina Faso**

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database with CITY is for 2008 – 2009.

### **Burundi**

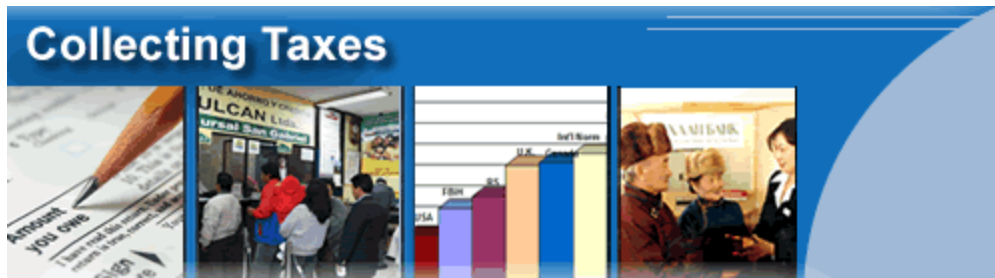
VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax levels taken from IMF Country Report number 10/313. <http://www.imf.org/external/pubs/ft/scr/2010/cr10313.pdf>.

### **Cambodia**

VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax levels are from the 2010 GFS database.

### **Cameroon**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report No. 10 / 259 <http://www.imf.org/external/pubs/ft/scr/2010/cr10259.pdf>.



### Canada

VATR and CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Personal Income Tax rates from Canada Revenue Agency <http://www.cra-arc.gc.ca/tx/ndvds/fq/txrts-eng.html>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

### Cape Verde

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database. PITMINL and PIMTMAXL data from Cape Verde: Statistical Appendix, IMF Country Report No.

### Central African Republic

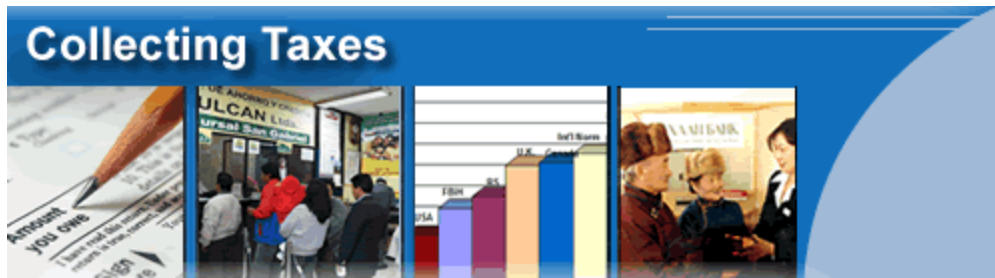
VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database with CITY and PITY for 2007 and from IMF Country Report No. 08/215. PITMINL and PITMAXL data is taken from IMF Country Report No. 08/13, January 2008.

### Chad

VATR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report No. 10/196. <http://www.imf.org/external/pubs/ft/scr/2010/cr10196.pdf>. VATY data has been carried over from 2008. VATPROD was rolled over from the previous year's database.

### Chile

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD



Revenue Statistics database. PITMINL and PITMAXL data is taken from <http://www.globalpropertyguide.com/Latin-America/Chile/Living-There>.

### **China, People's Republic of**

VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdsc/index.html>. Tax levels taken from IMF Country Report number 10/345 and GFS database. <http://www.imf.org/external/pubs/ft/scr/2010/cr10345.pdf>. PITMINL and PITMAXL calculated from information found on: <http://202.108.90.130/n6669073/n6669088/6888498.htm>.

### **Colombia**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdsc/index.html>. Tax levels are from the 2010 GFS database.

### **Comoros**

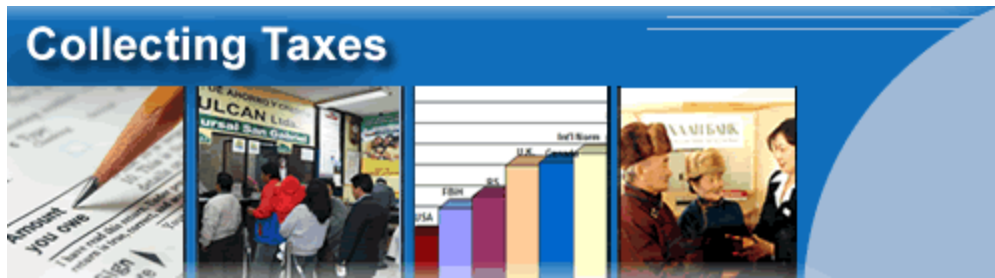
VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax levels taken from IMF Country Report number 11/72. <http://www.imf.org/external/pubs/ft/scr/2011/cr1172.pdf>. PITMINL and PITMAXL data is taken from IMF Country Report No. 09/46 Feb 2009.

### **Congo, Democratic Republic of**

VATR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdsc/index.html>. Tax levels taken from IMF Country Report number 10/329. <http://www.imf.org/external/pubs/ft/scr/2010/cr10329.pdf>.

### **Congo, Republic of**

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at:



<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/54. <http://www.imf.org/external/pubs/ft/scr/2010/cr1054.pdf>. PITMINL and PITMAXL data is taken from IMF Country Report 07207. Tax levels taken from IMF Country Report No. 11 / 67 <http://www.imf.org/external/pubs/ft/scr/2011/cr1167.pdf>. VATY and VATPROD data has been carried over from 2008..

### Cook Islands

VATR, CITR from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax brackets for 2008-2009 and is taken from <http://www.mfem.gov.ck/>

### Costa Rica

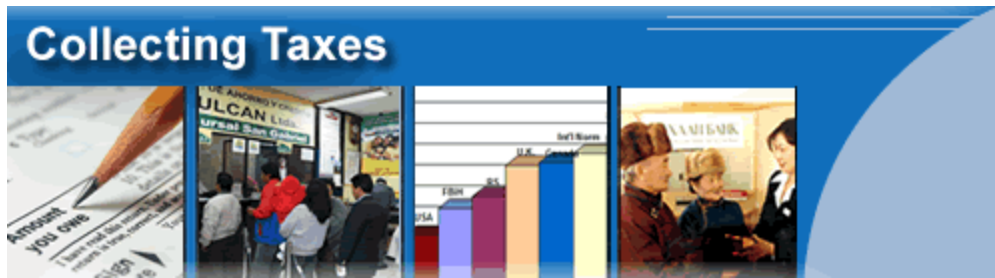
Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Cote d'Ivoire

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database. PITMINL and PITMAXL data is taken from <http://www.tresor.gov.ci/old/actualites/article.asp?n=393>.

### Croatia

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.



## Collecting Taxes

### Cuba

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax level data is for 2008 - 2009 and is taken from <http://www.one.cu/aec2008/datos/06Capitulo%20Finanzas.pdf>.

### Cyprus

VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Personal Income Tax rates from Republic of Cyprus, Ministry of Finance [http://www.mof.gov.cy/mof/ird/ird.nsf/dmlfaq\\_en/dmlfaq\\_en?OpenDocument#1](http://www.mof.gov.cy/mof/ird/ird.nsf/dmlfaq_en/dmlfaq_en?OpenDocument#1). SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### Czech Republic

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

### Denmark

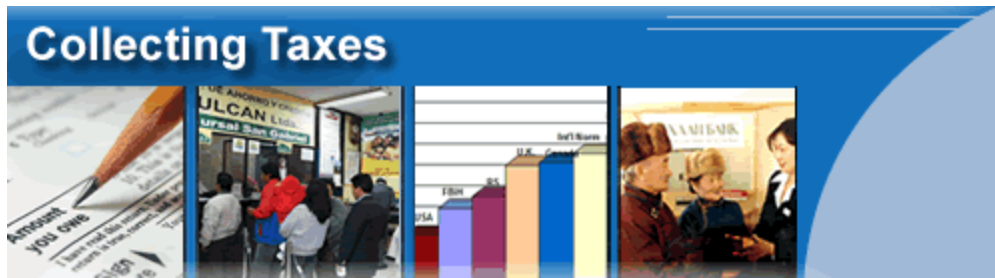
Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from SKAT, the Danish Revenue Administration. Tax levels are from 2010 OECD Revenue Statistics database.

### Djibouti

Tax levels taken from IMF Country Report number 10/277. <http://www.imf.org/external/pubs/ft/scr/2010/cr10277.pdf>. PITMINL and PITMAXL data is taken from <http://www.taxrates.cc/html/djibouti-tax-rates.html>. CIT rates from the Doing Business website.

### Dominica

VATR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at:



<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/261. <http://www.imf.org/external/pubs/ft/scr/2010/cr10261.pdf>.

### **Dominican Republic**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/135. <http://www.imf.org/external/pubs/ft/scr/2010/cr10135.pdf>. CITY, PITY, and PITPROD data has been carried over from 2008.

### **Ecuador**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax level data is for 2008 - 2009 and is taken from Ecuador Internal Revenue Service: <http://www.sri.gov.ec/>.

### **Egypt, Arab Rep.**

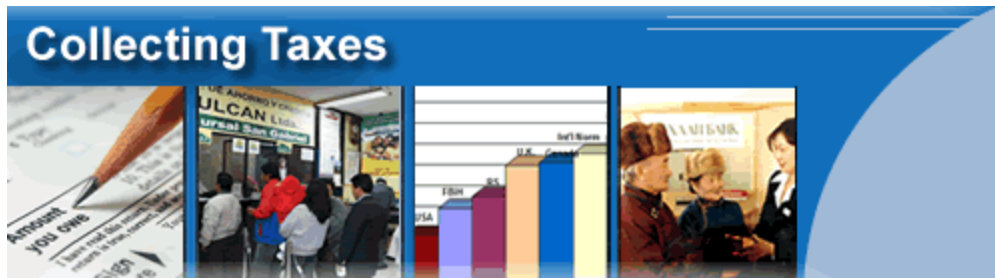
Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> .

### **El Salvador**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### **Equatorial Guinea**

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database. PITMINL and PITMAXL data is taken from IMF Country Report No. 08/157, dated May 2008.



### Estonia

VATR and CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Ethiopia

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Fiji

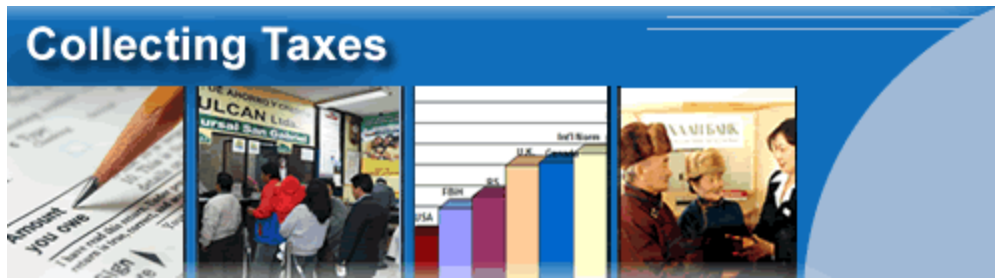
VATR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/136. <http://www.imf.org/external/pubs/ft/scr/2010/cr10136.pdf>.

### Finland

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.

### France

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.



### Gabon

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report number 11/87. <http://www.imf.org/external/pubs/ft/scr/2011/cr1197.pdf>. Min/max <http://www.pwc.com/us/en/hr-international-assignment-services/assets/gabon-folio.pdf>.

### Georgia

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits> and from Ministry of Finance of Georgia: <http://www.mof.ge/>. Tax levels are from the 2010 GFS database.

### Germany

VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

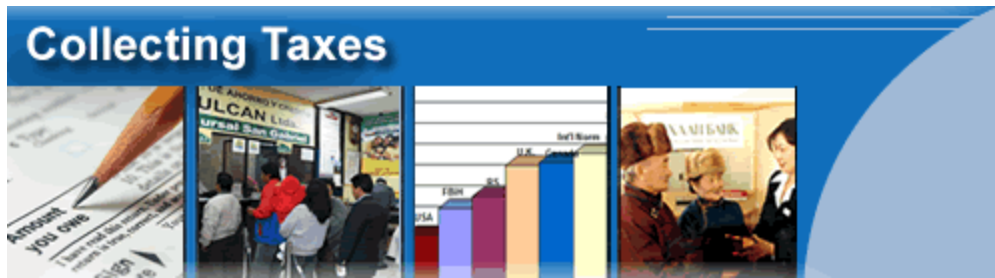
### Ghana

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database. PITMINL and PITMAXL data is taken from IMF Country Report No. 08/344 Oct 2008.

### Greece

VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.





### Grenada

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report number 10/139. <http://www.imf.org/external/pubs/ft/scr/2010/cr10139.pdf>. CITY and PITY data has been carried over from 2008 and are from the country's Inland Revenue Division website: [www.irdgrenada.com](http://www.irdgrenada.com). PITPROD was rolled over from the previous year's database and was calculated from the 2008 PITY data.

### Guatemala

VATR, CITR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### Guernsey

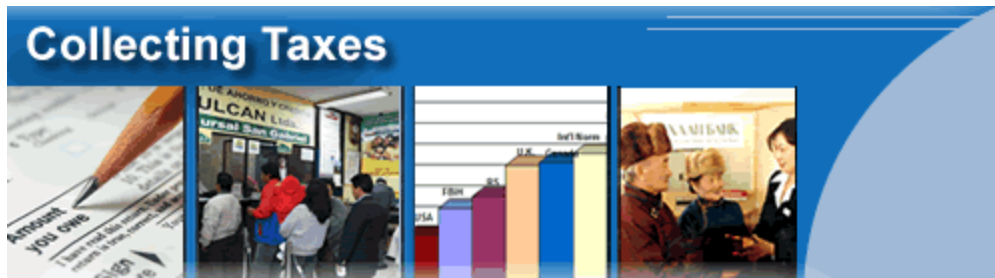
Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax level data is for 2007- 2008 and is from the Guernsey Government's website, at <http://www.gov.gg/>.

### Guinea

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. TAXY revenue figure is from 2007, IMF Country Report No. 08/275.

### Guyana

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report number 10/292. VATY, CITY and PITY are from Bank of Guyana Annual Report 2008



<http://www.bankofguyana.org.gy/Documents/ANRPT/ANNREP2008.pdf>.

<http://www.imf.org/external/pubs/ft/scr/2010/cr10292.pdf>. PITMINL and PITMAXL data is taken from [http://www.ramandmrae.com/Taxation/Taxation\\_FAQ.htm](http://www.ramandmrae.com/Taxation/Taxation_FAQ.htm). VATPROD was rolled over from the previous year's database.

### Haiti

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. PITMINL and PITMAXL data is taken from <http://www.nationsencyclopedia.com/Americas/Haiti-TAXATION.html>. Tax levels taken from IMF Country Report No. 11 / 106 <http://www.imf.org/external/pubs/ft/scr/2011/cr11106.pdf>.

### Honduras

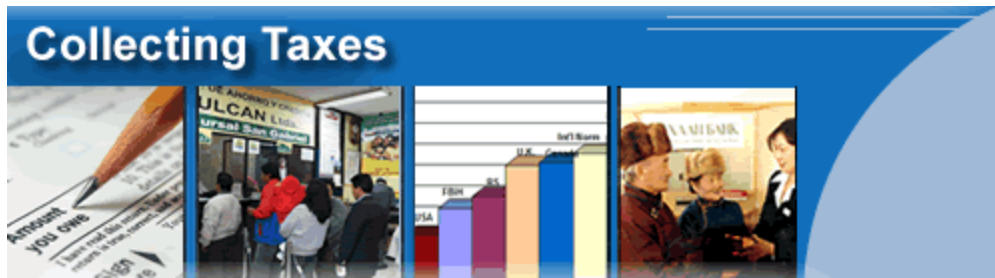
Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database. PITMINL and PITMAXL data is taken from [http://www2.ciat.org/es/bdat/docures/desc/dhn\\_sistema\\_tributario\\_honduras.pdf](http://www2.ciat.org/es/bdat/docures/desc/dhn_sistema_tributario_honduras.pdf).

### Hong Kong, China

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from Inland Revenue Department Annual Report <http://www.ird.gov.hk/dar/2009-10/table/eng/revenue.pdf>.

### Hungary

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.



### **Iceland**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### **India**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

### **Indonesia**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### **Iran, Islamic Rep.**

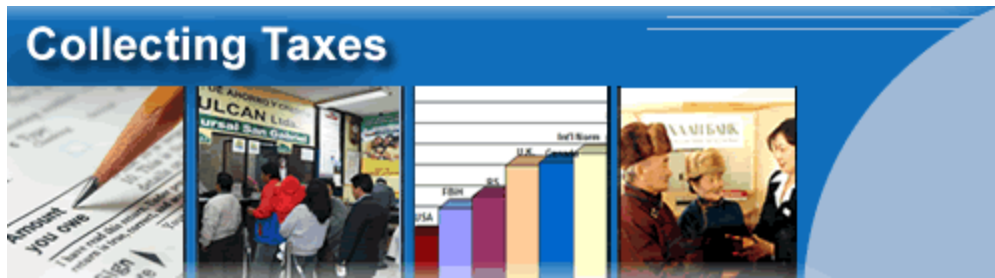
SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database. PITMINL and PITMAXL data is taken from <http://www.taxrates.cc/html/iran-tax-rates.html>.

### **Iraq**

Tax levels taken from IMF Country Report number 10/316. <http://www.imf.org/external/pubs/ft/scr/2010/cr10316.pdf>.

### **Ireland**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.



### Israel

VATR and CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

### Italy

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

### Jamaica

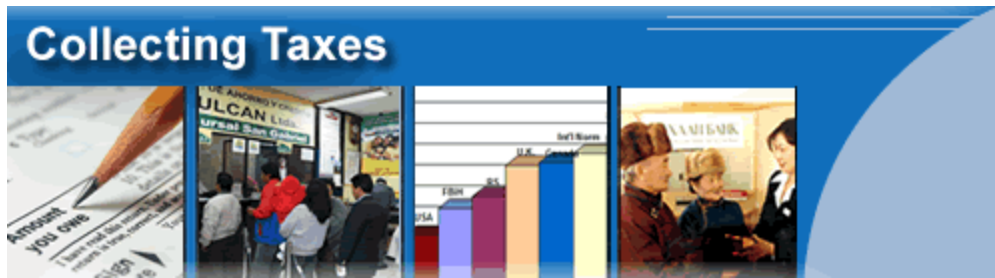
VATR and tax brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Personal Income Tax rates from Jamaica Government site. [http://www.jrs.gov.jm/home\\_template.php?page=FactsOnIncomeTax](http://www.jrs.gov.jm/home_template.php?page=FactsOnIncomeTax). SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database. CIT rates from the Jamaica Tax Administration website: <http://www.jrs.gov.jm/>.

### Japan

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

### Jordan

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.



### **Kazakhstan**

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report number 10/241. <http://www.imf.org/external/pubs/ft/scr/2010/cr10241.pdf>.

### **Kenya**

Tax rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### **Kiribati**

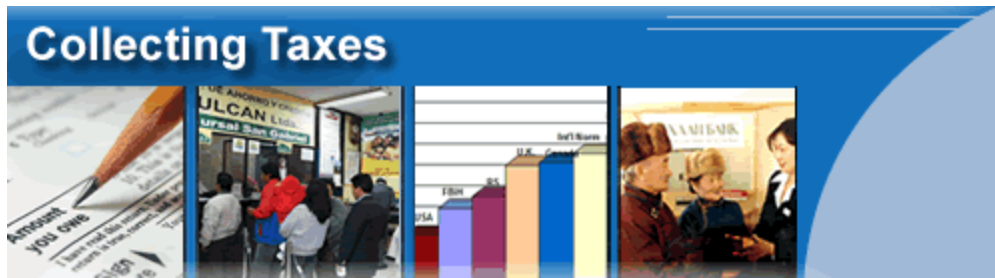
SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax level data for 2008 - 2009 and is from the National Statistics Office.

### **Korea, Republic of**

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

### **Kosovo**

VATR and CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax rates from Republic of Kosovo Tax Administration <http://www.atk-ks.org/>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report number 11/88. <http://www.imf.org/external/pubs/ft/scr/2011/cr1188.pdf> and 10/245 <http://www.imf.org/external/pubs/ft/scr/2010/cr10245.pdf>. Tax brackets are for 2008 and are from <http://www.atk-ks.org>.



### **Kuwait**

CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax levels are from the 2010 GFS database.

### **Kyrgyz Republic**

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### **Lao P.D.R.**

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are taken from the 2010 GFS database with CITY and PITY data for 2008- 2009 and are from IMF Country Report No. 09/285.

### **Latvia**

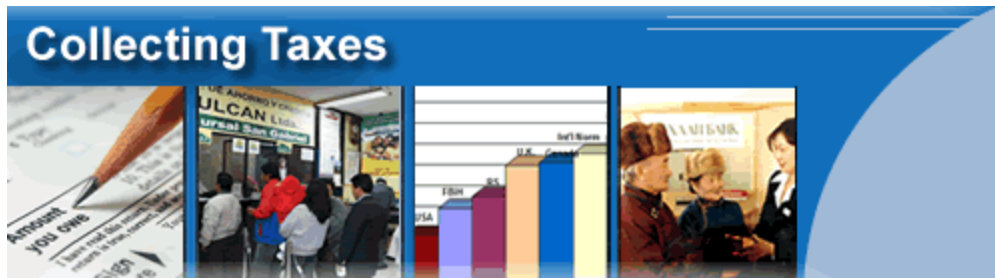
Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### **Lebanon**

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database. PITY figure is from 2008. PITPROD was rolled over from the previous year's database.

### **Lesotho**

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax rates and brackets from the Lesotho Revenue Authority:



<http://www.lra.org.ls/home.php>. Tax levels taken from IMF Country Report number 11/88.  
<http://www.imf.org/external/pubs/ft/scr/2011/cr1188.pdf>.

### **Liberia**

SSR from the Social Security Programs throughout the World available at:

<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/373. <http://www.imf.org/external/pubs/ft/scr/2010/cr10373.pdf>.

### **Libya**

SSR from the Social Security Programs throughout the World available at:

<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . PITMINL and PITMAXL data is taken from <http://www.taxrates.cc/html/libya-tax-rates.html>. Taxy revenue figure is from 2007.

### **Liechtenstein**

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and

<http://www.deloitte.com/dits>. Tax level data for 2007 - 2008 and is from

[http://www.liechtenstein.li/en/liechtenstein\\_main\\_sites/portal\\_fuerstentum\\_liechtenstein/fl-wuf-](http://www.liechtenstein.li/en/liechtenstein_main_sites/portal_fuerstentum_liechtenstein/fl-wuf-)

### **Lithuania**

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and

<http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available

at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

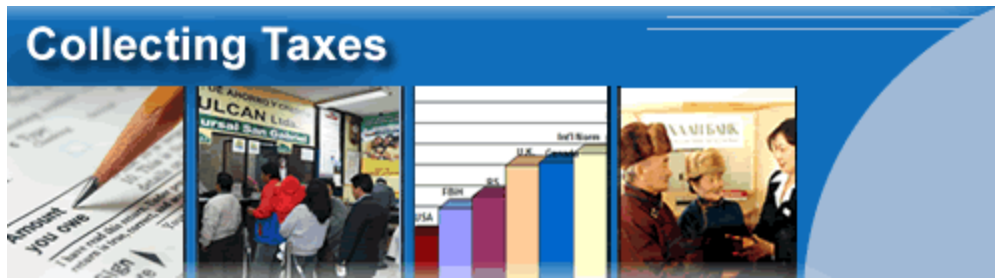
### **Luxembourg**

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and

<http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR

from the Social Security Programs throughout the World available at:

<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.



### Macau

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. TAXY revenue figure is from 2008.

### Macedonia, FYR

VATR and CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from Macedonia Public Revenue Office: <http://www.ujp.gov.mk> . . <http://www.imf.org/external/pubs/ft/scr/2010/cr1020.p>  
Tax levels taken from IMF Country Report number 10/20. <http://www.imf.org/external/pubs/ft/scr/2010/cr1020.pdf>.

### Madagascar

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. PITMINL and PITMAXL data is taken from IMF CR 07239. Tax levels are for 2008 – 2009 and from the GFS database.

### Malawi

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

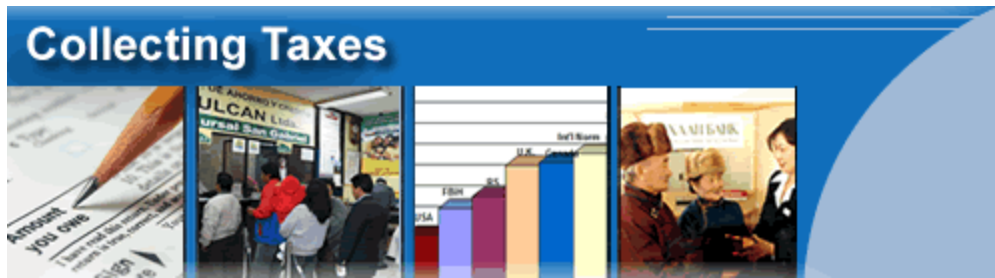
### Malaysia

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Maldives

Tax levels are from the 2010 GFS database.





### Mali

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database. PITMINL and PITMAXL data is taken from IMF CR 0689. PITY collections data is from 2008, [http://www.nso.gov.mt/starbase/data\\_table\\_display.aspx](http://www.nso.gov.mt/starbase/data_table_display.aspx). PITPROD was rolled over from the previous year's database.

### Malta

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### Marshall Islands, Republic of the

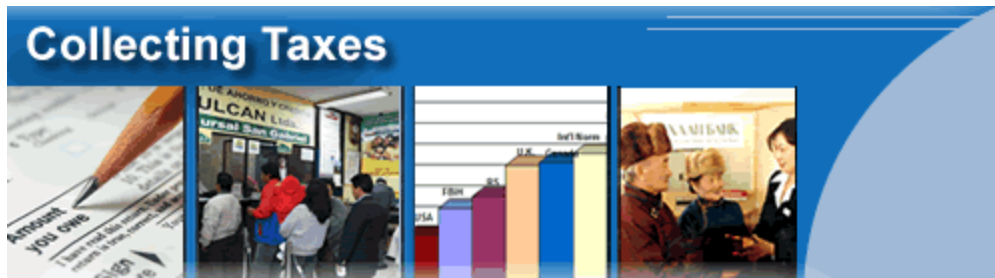
SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report number 10/51. <http://www.imf.org/external/pubs/ft/scr/2010/cr1051.pdf>. CITY and PITY data is from 2008, <http://www.ons.mr/images/stories/doc/publication/annuairestat2008.pdf>. Tax brackets for 2008 from: <http://www.rmiembassyus.org/Econ%20Invest/Ch%5B1%5D.%201%20%20Income%20Tax.pdf> (section 103).

### Mauritania

VATR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report number 11/43. <http://www.imf.org/external/pubs/ft/scr/2011/cr1143.pdf>. PITPROD was rolled over from the previous year's database.

### Mauritius

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available



at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Mexico

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at:

<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database. CITY and PITY is from the 2009 Annual Report of Mexico's Tax Agency: [http://www.sat.gob.mx/sitio\\_internet/informe\\_tributario/informe2009t4/](http://www.sat.gob.mx/sitio_internet/informe_tributario/informe2009t4/). PITPROD was rolled over from the previous year's database.

### Micronesia, Federated States of

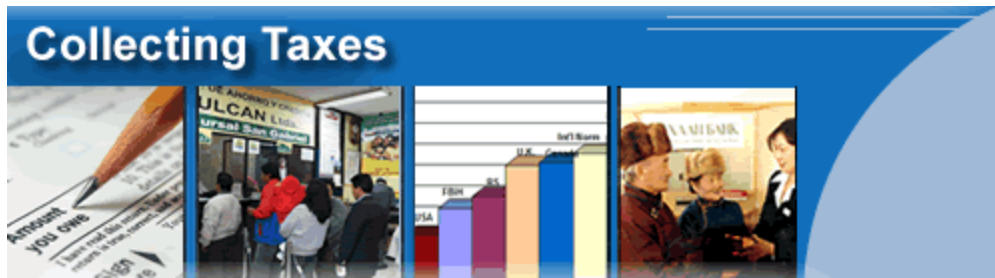
VATR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 11/143. <http://www.imf.org/external/pubs/ft/scr/2011/cr1143.pdf>. Tax brackets for 2008 from: [http://www.adb.org/Documents/Books/Business\\_Reference\\_Guides/BIG/fsm.pdf](http://www.adb.org/Documents/Books/Business_Reference_Guides/BIG/fsm.pdf)

### Moldova

VATR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database. PITY figure is from 2008.

### Mongolia

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database. PITPROD was rolled over from the previous year's database.



### Montenegro

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights, <http://www.deloitte.com/dits>, and from <http://www.gov.me/H>. Tax levels taken from IMF Country Report number 11/100. <http://www.imf.org/external/pubs/cat/longres.aspx?sk=24836.0>.

### Morocco

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### Mozambique

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights, <http://www.deloitte.com/dits>, and <http://www.doingbusiness.org/data/exploretopics/paying-taxes>. Tax levels taken from IMF Country Report number 10/174. <http://www.imf.org/external/pubs/ft/scr/2010/cr10174.pdf>. PITMINL and PITMAXL data is taken from [http://www.clubofmozambique.com/solutions1/law\\_news\\_submit.php?id=news&noticia=23](http://www.clubofmozambique.com/solutions1/law_news_submit.php?id=news&noticia=23).

### Myanmar

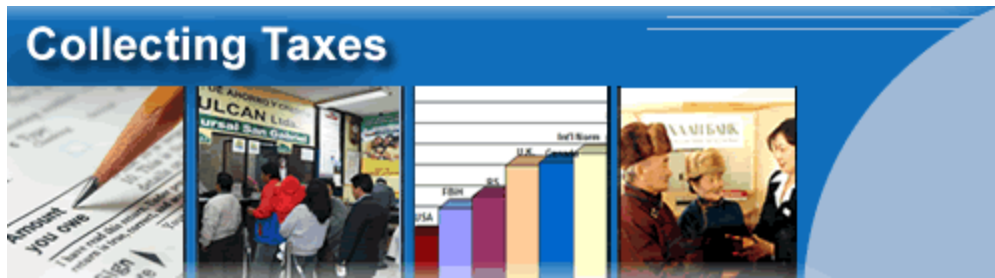
PITMINL and PITMAXL data is taken from <http://www.taxrates.cc/html/myanmar-tax-rates.html>.

### Namibia

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights, <http://www.deloitte.com/dits>, and <http://www.doingbusiness.org/data/exploretopics/paying-taxes>. Tax levels taken from IMF Country Report number 10/269. <http://www.imf.org/external/pubs/ft/scr/2010/cr10269.pdf>.

### Nepal

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database. PITY figure is from 2008. PITPROD was rolled over from the previous year's database.



### Netherlands

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

### New Zealand

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

### Nicaragua

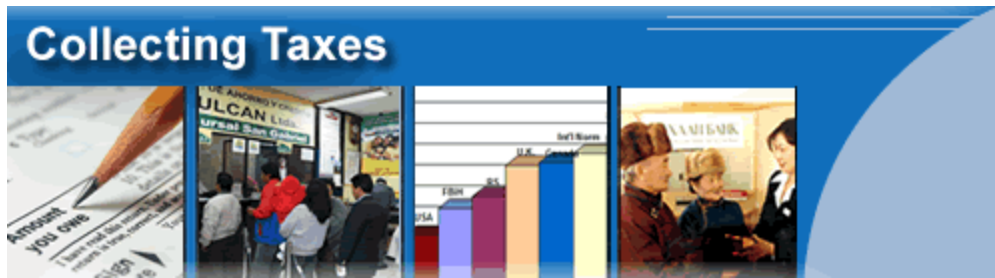
Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database. PITMINL and PITMAXL data is taken from <http://www.bcn.gob.ni/publicaciones/anuario/anuario2007.pdf>. CITY figure is from 2007 taken from <http://www.dgi.gob.ni>.

### Niger

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax level data for 2008 - 2009 are from [http://www.stat-niger.org/statistique/pages/html/Annuaire/finance/Finances\\_TOF\\_2008.htm](http://www.stat-niger.org/statistique/pages/html/Annuaire/finance/Finances_TOF_2008.htm). PITMINL and PITMAXL data is taken from <http://www.investir-au-niger.org/fca-investir-niger-4.htm>.

### Nigeria

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available



at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 11/57. <http://www.imf.org/external/pubs/ft/scr/2011/cr1157.pdf>.

### Norway

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> .

### Oman

CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . TAXY revenue figure from 2008.

### Pakistan

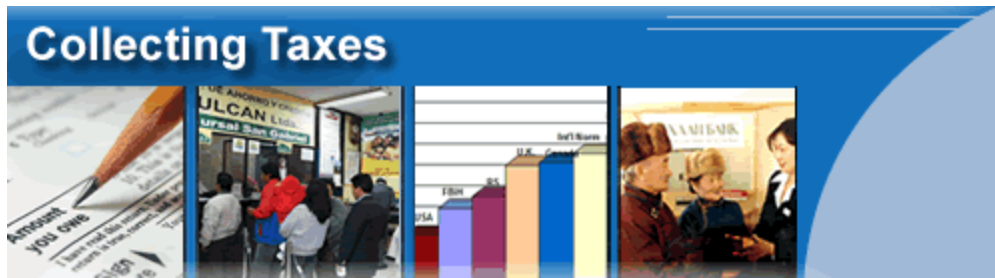
Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Palau

SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/116. <http://www.imf.org/external/pubs/ft/scr/2010/cr10116.pdf>. PITY revenues taken from 2007, IMF Country Report No. 08/162. Tax brackets for 2008 from: <http://www.palau.gov.net>.

### Panama

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/314. <http://www.imf.org/external/pubs/cat/longres.aspx?sk=24276.0>.



### Papua New Guinea

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax level data for 2008 - 2009 and is from <http://www.treasury.gov.pg>.

### Paraguay

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database. . PITMINL and PITMAXL data is taken from [http://www.us.kpmg.com/microsite/tax/ies/2005\\_Flash\\_Alerts/fa05-184.pdf](http://www.us.kpmg.com/microsite/tax/ies/2005_Flash_Alerts/fa05-184.pdf).

### Peru

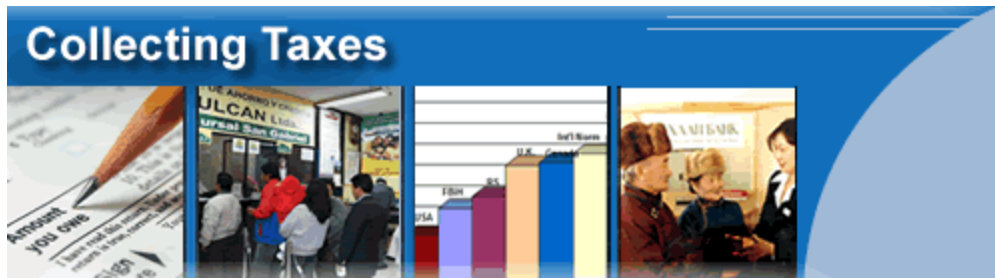
Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Philippines

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Poland

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.



### Portugal

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.

### Qatar

CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax levels are from the 2010 GFS database.

### Romania

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/301. <http://www.imf.org/external/pubs/ft/scr/2010/cr10301.pdf>.

### Russian Federation

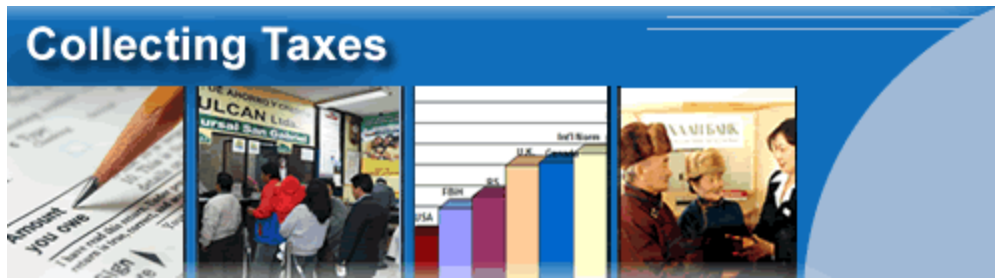
Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Rwanda

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Samoa (Western)

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country



Report number 10/214. <http://www.imf.org/external/pubs/ft/scr/2010/cr10214.pdf>. VATY figure is from 2008/2009 Ministry of Finance. VATPROD was rolled over from the previous year's database. Tax brackets for 2008 from: <http://amsamoachamber.com/investing>

### San Marino

SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Saudi Arabia

SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> .

### Senegal

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database. CITY revenue collections taken from 2008, [http://www.ansd.sn/publications/conjoncturelles/bulletin\\_mens\\_statistique/BillStat\\_01\\_0\\_0.pdf](http://www.ansd.sn/publications/conjoncturelles/bulletin_mens_statistique/BillStat_01_0_0.pdf).

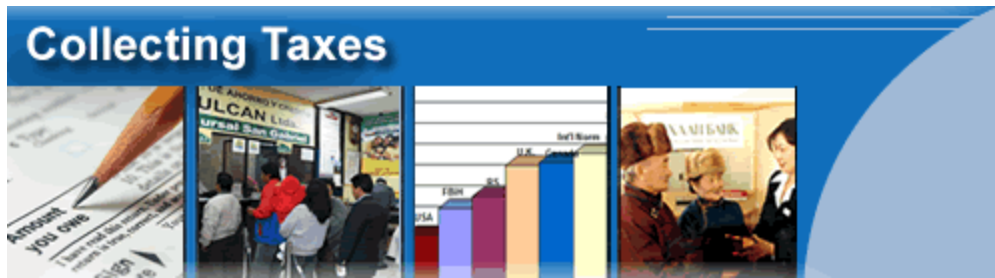
### Serbia

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Seychelles

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.





### Sierra Leone

VATR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Singapore

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Slovak Republic

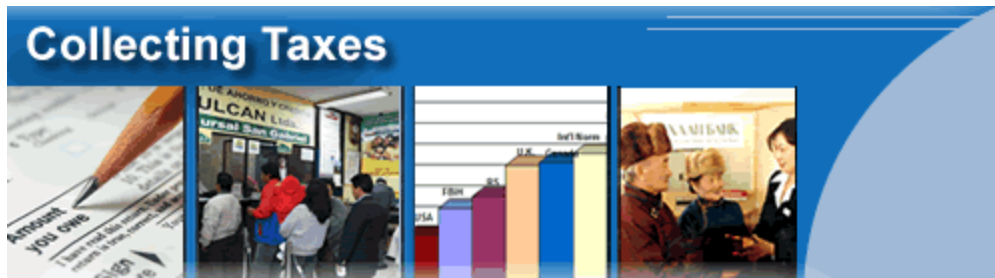
Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.

### Slovenia

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.

### Solomon Islands

VATR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> .



### Somalia

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>.

### South Africa

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from the 2010 GFS database.

### Spain

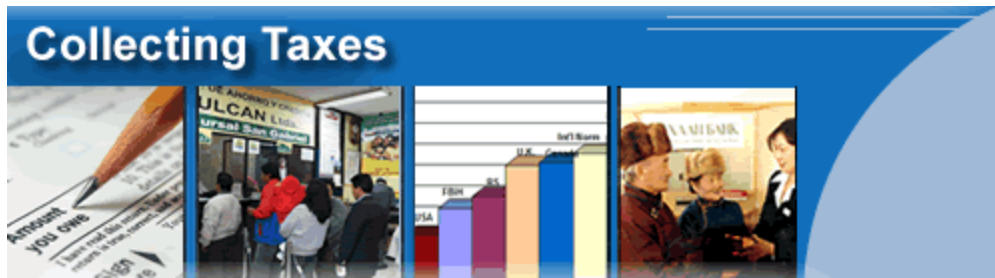
Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels are from 2010 OECD Revenue Statistics database.

### Sri Lanka

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax levels taken from IMF Country Report number 10/333. <http://www.imf.org/external/pubs/ft/scr/2010/cr10333.pdf>. CITY figure from 2008 Annual Report of the Inland Revenue Department at: <http://www.inlandrevenue.gov.lk/publications/PReports/PR2008.pdf>.

### St. Kitts and Nevis

SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html>. Tax level data is for 2008 - 2009 and is from the 2007 Budget Estimates of the Government of St. Kitts and Nevis at: [http://www.cuopm.com/pdf/Budget\\_Estimates/2007\\_Budget\\_Estimates\\_20061212\\_P1\\_to\\_345\\_Acro6.pdf](http://www.cuopm.com/pdf/Budget_Estimates/2007_Budget_Estimates_20061212_P1_to_345_Acro6.pdf).



### St. Lucia

SSR from the Social Security Programs throughout the World available at:

<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/92. <http://www.imf.org/external/pubs/ft/scr/2010/cr1092.pdf>. PITMINL and PITMAXL data is taken from <http://www.ird.gov.lc/PDF%20Files/KnowYourTaxesRevised.pdf>. CITY data is from 2007. PITPROD was rolled over from the previous year's database.

### St. Vincent and the Grenadines

VATR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . **St. Vincent and the Grenadines** Tax levels taken from IMF Country Report No. 09 / 181 <http://www.imf.org/external/pubs/ft/scr/2009/cr09181.pdf>.

### Sudan

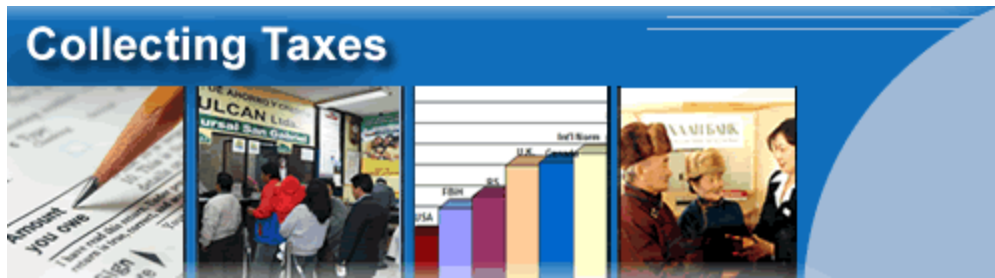
VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/256. <http://www.imf.org/external/pubs/ft/scr/2010/cr10256.pdf>.

### Suriname

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax levels taken from IMF Country Report number 10/44. <http://www.imf.org/external/pubs/ft/scr/2010/cr1044.pdf>. PITMINL and PITMAXL data is taken from IMF Country Report No 08/294 Aug 2008.

### Swaziland

VATR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> .



### Sweden

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.

### Switzerland

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.

### Syrian Arab Republic

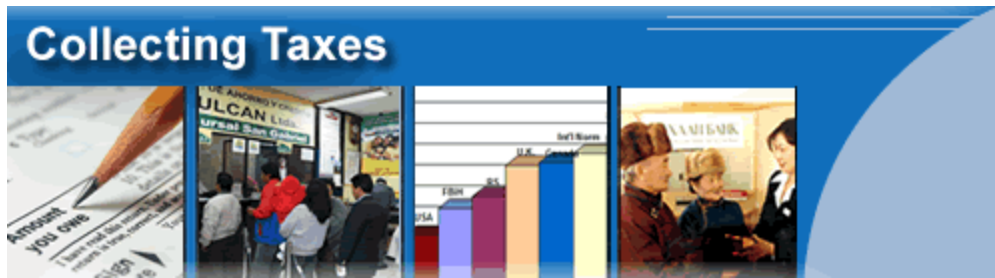
Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/86. <http://www.imf.org/external/pubs/ft/scr/2010/cr1086.pdf>.

### Taiwan, Rep. of China

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . VATY data from 2008 , taken from the Taxation and Tariff Committee of the Ministry of Finance. VATPROD was rolled over from the previous year's database.

### Tajikistan

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/203. <http://www.imf.org/external/pubs/ft/scr/2010/cr10203.pdf>. CITY figure from 2008.



### Tanzania

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/173. <http://www.imf.org/external/pubs/ft/scr/2010/cr10173.pdf>. CITY data from 2007/2008.

### Thailand

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> .

### The Gambia

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/274. <http://www.imf.org/external/pubs/ft/scr/2010/cr10274.pdf>. CITY and PITY figures from 2008. PITPROD was rolled over from the previous year's database.

### Timor-Leste

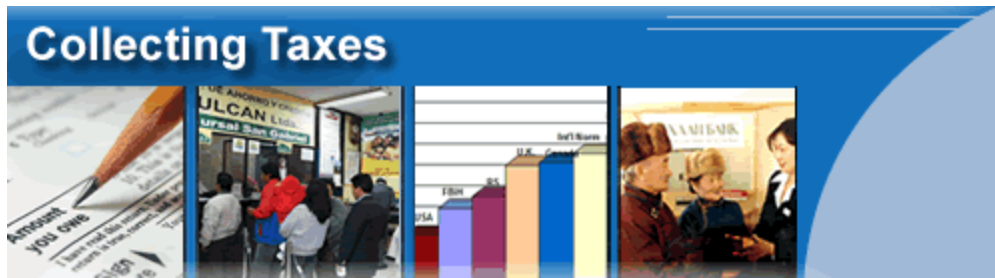
Tax levels taken from IMF Country Report number 11/65. <http://www.imf.org/external/pubs/ft/scr/2011/cr1165.pdf>.

### Togo

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Tonga

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax levels taken from IMF Country Report number 10/112.



<http://www.imf.org/external/pubs/ft/scr/2010/cr10112.pdf>. PITMINL and PITMAXL data is taken from <http://www.revenue.gov.to/Article.aspx?ID=545>.

### Trinidad and Tobago

VATR and CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>.

Personal Income Tax rates from Ministry of Finance [www.ird.gov.tt](http://www.ird.gov.tt) . SSR from the Social Security Programs throughout the World available at:

<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . PITMINL and PITMAXL data is taken from <http://www.finance.gov.tt/services.php?mid=18>. Tax level data is for 2008 - 2009 and is from <http://www.central-bank.org.tt/publications/issues/aes1250279919.pdf>. VATPROD was rolled over from the previous year's database.

### Tunisia

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Turkey

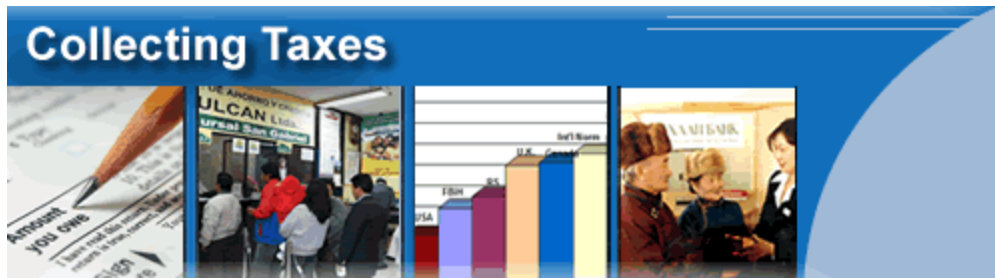
Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.

### Turkmenistan

VATR and CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> .

### Uganda

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at:



<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Ukraine

Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database. PITY revenue collection data from IMF Country Report No 10/262, August 2010. PITPROD was rolled over from the previous year's database.

### United Kingdom

VATR, CITR and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database.

### United States

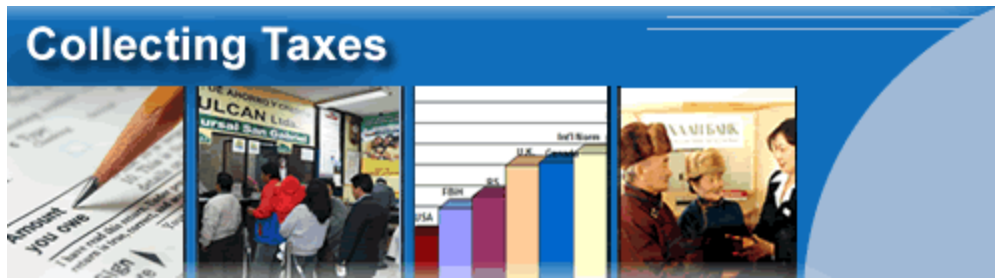
Tax Rates are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from 2010 OECD Revenue Statistics database. PITMINL and PITMAXL data is taken from [www.irs.gov](http://www.irs.gov).

### Uruguay

VATR and CITR are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. The Personal Income Tax Rates are from the 2010 PKF Tax Guides. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels are from the 2010 GFS database.

### Uzbekistan

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at:



<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . VATY and PITY figures from 2007, IMF Country Report 08/235. PITPROD and VATPROD was rolled over from the previous year's database.

### Vanuatu

VATR is from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax level data is for 2008 - 2009 and is from the Vanuatu National Statistics Office and IMF Country Report No. 09/166.

### Venezuela

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax level data is for 2007 and is from <http://www.mppf.gob.ve/inicio/info/government-finance-statistic/enlarged-presentation/central-government>.

### Vietnam

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report No. 10 / 281 <http://www.imf.org/external/pubs/ft/scr/2010/cr10281.pdf>. VATY, CITY and PITY revenue figures from the 2008 Ministry of Finance budget performance report. PITPROD and VATPROD was rolled over from the previous year's database.

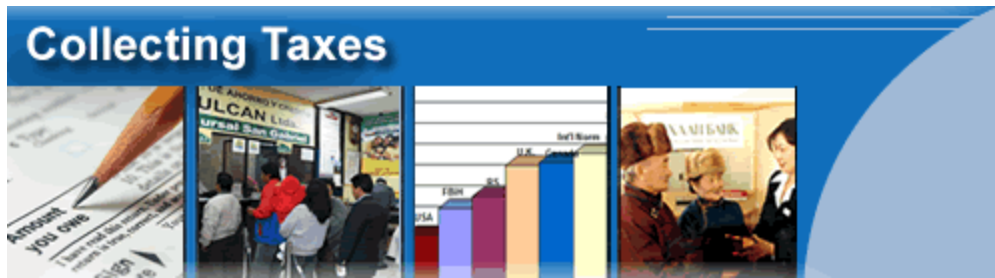
### West Bank/ Gaza

Tax rates and threshold are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. Tax levels are from the 2010 GFS database. Tax brackets for 2008 from: [http://www.pwc.com/en\\_M1/m1/tax/tax-update-middle-east-dec08.pdf](http://www.pwc.com/en_M1/m1/tax/tax-update-middle-east-dec08.pdf).

### Yemen, Rep.

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at:





<http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/300. <http://www.imf.org/external/pubs/ft/scr/2010/cr10300.pdf>. CITY data from 2008.

### Zambia

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/383. <http://www.imf.org/external/pubs/ft/scr/2010/cr10383.pdf>. CITY data from 2008.

### Zimbabwe

Tax Rates and brackets are from the 2010 Deloitte International Tax and Business Highlights and <http://www.deloitte.com/dits>. SSR from the Social Security Programs throughout the World available at: <http://www.socialsecurity.gov/policy/docs/progdesc/index.html> . Tax levels taken from IMF Country Report number 10/186. <http://www.imf.org/external/pubs/ft/scr/2010/cr10186.pdf>.