

Tabel 1: Statutaire Vpb-tarieven EU-lidstaten periode 1995-2005

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	verschil 2005-1995
België	40,2	40,2	40,2	40,2	40,2	40,2	40,2	40,2	34,0	34,0	34,0	-6,2
Denemarken	34,0	34,0	34,0	34,0	32,0	32,0	30,0	30,0	30,0	30,0	30,0	-4,0
Duitsland	56,8	56,7	56,7	56,0	51,6	51,6	38,3	38,3	39,6	38,3	38,6	-18,2
Griekenland	40,0	40,0	40,0	40,0	40,0	40,0	37,5	35,0	35,0	35,0	35,0	-5,0
Spanje	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	0,0
Frankrijk	36,7	36,7	36,7	41,7	40,0	36,7	36,4	35,4	35,4	35,4	33,8	-2,9
Ierland	40,0	38,0	36,0	32,0	28,0	24,0	20,0	16,0	12,5	12,5	12,5	-27,5
Italië	52,2	53,2	53,2	41,3	41,3	41,3	40,3	40,3	38,3	37,3	37,3	-15,0
Luxemburg	40,9	40,9	39,3	37,5	37,5	37,5	37,5	30,4	30,4	30,4	30,4	-10,5
Nederland	35,0	35,0	35,0	35,0	35,0	35,0	35,0	34,5	34,5	34,5	31,5	-3,5
Oostenrijk	34,0	34,0	34,0	34,0	34,0	34,0	34,0	34,0	34,0	34,0	25,0	-9,0
Portugal	39,6	39,6	39,6	37,4	37,4	35,2	35,2	33,0	33,0	27,5	27,5	-12,1
Finland	25,0	28,0	28,0	28,0	28,0	29,0	29,0	29,0	29,0	29,0	26,0	1,0
Zweden	28,0	28,0	28,0	28,0	28,0	28,0	28,0	28,0	28,0	28,0	28,0	0,0
VK	33,0	33,0	31,0	31,0	30,0	30,0	30,0	30,0	30,0	30,0	30,0	-3,0
Tsjechië	41,0	39,0	39,0	35,0	35,0	31,0	31,0	31,0	31,0	28,0	26,0	-15,0
Estland	26,0	26,0	26,0	26,0	26,0	26,0	26,0	26,0	26,0	26,0	26,0	0,0
Cyprus	25,0	25,0	25,0	25,0	25,0	29,0	28,0	28,0	15,0	15,0	10,0	-15,0
Letland	25,0	25,0	25,0	25,0	25,0	25,0	25,0	22,0	19,0	15,0	15,0	-10,0
Litouwen	29,0	29,0	29,0	29,0	29,0	24,0	24,0	15,0	15,0	15,0	15,0	-14,0
Hongarije	19,6	19,6	19,6	19,6	19,6	19,6	19,6	19,6	19,6	17,7	17,7	-2,0
Malta	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	0,0
Polen	40,0	40,0	38,0	36,0	34,0	30,0	28,0	28,0	27,0	19,0	19,0	-21,0
Slovenië	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	0,0
Slowakije	40,0	40,0	40,0	40,0	40,0	29,0	29,0	25,0	25,0	19,0	19,0	-21,0
Gem. EU-15	38	38,2	37,8	36,7	35,9	35,3	33,8	32,6	31,9	31,4	30,3	-7,7
Gem.nieuwe EU-10	30,6	30,4	30,2	29,6	29,4	27,4	27,1	25,5	23,8	21,5	20,8	-9,8
Gem. EU-25	35,0	35,0	34,7	33,9	33,3	32,1	31,1	29,7	28,7	27,4	26,5	-8,5

Bron: 1995-2004, Structures of the Taxation Systems in the EU, European Commission, 2004 Edition.

Bron: 2005, Corporate Tax Rates at a Glance, Deloitte, January 2005.

Noot: De tarieven zijn de basis statutaire tarieven. Relevante bijheffingen zijn meegenomen, bijv. de lokale heffingen in Duitsland, Italië en Portugal. Afwijkende speciale tarieven zijn niet vermeld. Het tarief van Estland is het tarief op uitgekeerde winsten, op ingehouden winsten bedraagt dit nihil.