

Global Corporate Tax Handbook 2020

IBFD

Global Tax Series

Table of Contents

| | | | | | |
|------------------------------|-----|---|-----|------------------------|------|
| Albania | 9 | European Union | 477 | Liechtenstein | 907 |
| Algeria | 19 | Appendices: | | Lithuania | 915 |
| Argentina | 39 | – Merger Directive | 499 | Luxembourg | 933 |
| Australia | 63 | – Parent-Subsidiary Directive (recast) | 507 | Madagascar | 953 |
| Austria | 77 | – Interest and Royalties Directive | 515 | Malaysia | 969 |
| Bangladesh | 95 | Finland | 521 | Malta | 983 |
| Barbados | 113 | France | 537 | Mauritius | 999 |
| Belarus | 127 | Gabon | 561 | Mexico | 1015 |
| Belgium | 141 | Germany | 577 | Moldova | 1045 |
| Bolivia | 165 | Gibraltar | 593 | Monaco | 1059 |
| Brazil | 179 | Greece | 601 | Mongolia | 1067 |
| Bulgaria | 209 | Guatemala | 619 | Montenegro | 1079 |
| Canada | 223 | Guernsey | 631 | Morocco | 1087 |
| Cayman Islands | 239 | Honduras | 639 | Netherlands | 1105 |
| Chile | 245 | Hong Kong | 655 | New Zealand | 1125 |
| China (People's Rep.) | 269 | Hungary | 671 | Nicaragua | 1137 |
| Colombia | 293 | Iceland | 693 | Nigeria | 1149 |
| Costa Rica | 321 | India | 707 | North Macedonia | 1171 |
| Croatia | 337 | Indonesia | 725 | Norway | 1179 |
| Cyprus | 347 | Iran | 737 | Oman | 1193 |
| Czech Republic | 363 | Ireland | 753 | Pakistan | 1205 |
| Denmark | 379 | Isle of Man | 771 | Panama | 1223 |
| Dominican Republic | 397 | Israel | 779 | Paraguay | 1245 |
| Ecuador | 415 | Italy | 795 | Peru | 1255 |
| Egypt | 437 | Japan | 817 | Philippines | 1271 |
| £1 Salvador | 449 | Jersey | 835 | Poland | 1287 |
| Estonia | 463 | Kenya | 843 | Portugal | 1303 |
| | | Korea (Rep.) | 863 | Qatar | 1325 |
| | | Latvia | 879 | Romania | 1335 |
| | | Lebanon | 895 | | |

Table of Contents

| | | | | | |
|------------------------|-------------|---|-------------|-----------------------|-------------|
| Russia | 1349 | Spain | 1465 | Turkey | 1577 |
| Saudi Arabia | 1373 | Sweden | 1485 | Ukraine | 1597 |
| Serbia | 1387 | Switzerland and selected cantons | 1503 | United Kingdom | 1609 |
| Singapore | 1397 | Taiwan | 1523 | United States | 1639 |
| Slovak Republic | 1411 | Thailand | 1545 | Uruguay | 1669 |
| Slovenia | 1425 | Tunisia | 1557 | Venezuela | 1687 |
| South Africa | 1437 | | | Vietnam | 1703 |