



Appendix K – KPMG’s Corporate Tax Rates Survey (selected countries)

Country	1 Jan 2002 (%)	1 Jan 2003 (%)
Australia	30	30
China	33	33
Croatia	20	20
Czech Republic	31	31
France	34.33	34.33
Germany	38.26	39.58
Hungary	18	18
Malaysia	28	28
Poland	28	27
Portugal	33	33
Romania	25	25
Russia	24	24
Slovak Republic	25	25
United Kingdom	30	30
United States	40	40

Source KPMG’s Corporate Tax Rates Survey – January 2003