



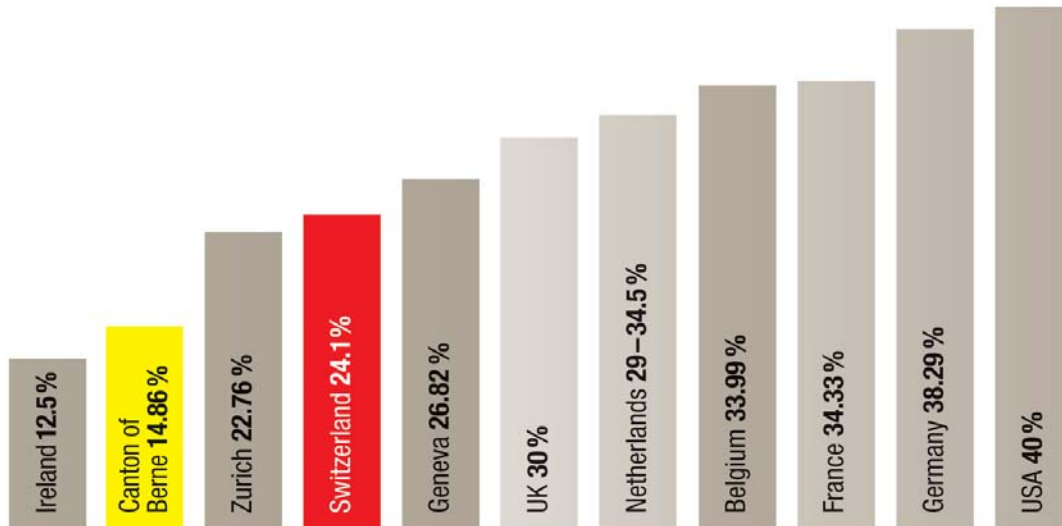
**BEDA**



**Berne Economic  
Development Agency**

## Corporate Taxation, international overview

**Corporate Taxation** Maximum and average tax rates applied to corporate income



Source: KPMG Fides, World-wide Corporate Tax Rate Survey – January 2004, KPMG International, [www.kpmg.com](http://www.kpmg.com) and Federal Finance Department, Switzerland, 2003