

336.2

Income Tax — CIT) (Corporate  
90-  
1997-1998  
2007-  
2009  
1996 28,7% 2007 27,1% 2010 -15 38,2%  
[11].  
(Steuerreformgesetz 2009),  
2010 30% 10%  
13%.  
2009-2010 700  
0,1%.  
2010  
0,5%.  
100% 75%. 2010  
2009 30% 28%  
2011  
2010-2011 0,03% 2009-2010 ;  
0,01%

27% 2011 . -  
1% 2014 .  
20% , 18% 2012 .  
29,6% 25,5% . 2007 , ,  
2010 . 0,04% . 10,5% 2009 12% 2010 . 2009-  
2010 («startersaftrek»). 2010 -  
2010 («zelfstandigenaftrek»).  
0,02% , 10% 5% , 2010  
0,04% 2007 . 29% 25% , 2010-2014 . -  
2013 . 0,4% 2010 , 2011 ( 2008 ). 2009-  
0,3% . 2009 25% . CIT 20% 22% ,  
8 2007-2008 . 35% 32,5% 30% .  
2009-2011 . 5% 2009 2010 .  
, 2009-2012 . 0,03% 2009 2010 .  
, 0,06% . -  
, 0,03% 2009 . :  
• 2008 37,3% 31,4%;  
• 2009 2010 50%  
• 2009 0,13% 2009 0,14% 2010 ; IRAP  
(Industrial Research Assistance Program). 10% , 0,04%;  
• 2009 CIT 5,5% ; 6,5% . -  
• 2010 - CIT, ; -  
0,04% 2011 , 0,03% 2012 2013 . 22% 21% , 2010  
— 20- , -  
45% . ( — 25% ).  
31 2010 . — 2009-2010 ., 1 2009 0,1% .  
2009 12 500 . 12,5% , -  
1250 1000 , 1% . 2010 -

75%

( 60%) , , 2,5%

0,1% 2010, 2 2011 0,2%

0,4%. ) 2009 , ( -

- ( 3 ) 4- -

, 2009 , 28% 26,3%. -

0,2% 2009 .

18,3% 2010 . 19,4% 2007 -

2010 15%. , 15% 10%,

2009 5 ) 0,07%. (

2009 20%, 2010 — 19%. 10% (

« » 1%, 25%), 2010-2011 . 11%. (

2009 15% 20%, 2009-2010 . -

(15%). 13% 5%. -

0,2% 2010 10% -

15%. 2010 4% 2011 . -

2010 0,1% -

CIT, 0,8%. 1 2010 -

CIT ( 16% 19%), 0,2%. 1 2010 -

0,4%. 2010 , 10% 1 500 . -

19%. 2009 500 . -

0,03% 2009-2010 . -

2010 2010 20% 40%

20% 2010 22% 21% 2009 2009 -

0,21% 2010 . 2009-2010 . 0,1%

2010 26 55 , ( -

6- ).

0,04% 0,1% 2009-2010 2010 2009- -

2010- 2010 2010 5 7 . -

0,01% 2010 42% 30%, -



- 1) (20 31). 8 18% , 15% 2008 , 2010 , 20% , 2008 18% 15% , 2009 15% 2010 . 11% , 10% 2005 , 2010—2011 . ;
- 2) (16 31). ;
- 3) — 12 31; ,
- 4) (7 31); ,
- 5) (5 31). -
- 6) 3- 31. ;

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