

**Flat income tax 2015. From 1 to 44 countries in 17 years
20 countries in Europe with flat tax (bold)**

Saudi Arabia (foreigners 20%)	2,5%
Montenegro (since 2007)	9%
Kyrgyz Republic (2006)	10%*
Kazakhstan (2007)	10%*
Turkmenistan	10%
Macedonia (2007)	10%*
Mongolia (2007)	10%
Albania (2008)	10%
Bulgaria (2008)	10%*
Nepal (2008)	10%
Serbia (2008)	10%
Bosnia & Herzegovina	10%
Andorra (2011)	10%
Abkhazia	10%
Transnistria	10%
Timor-Leste	10%
Macau	12%
Belarus (2009)	12%*
South Ossetia	12%
Russia (2001)	13%*
Bolivia	13%
Hong Kong (1947)	10% + 15%*
Lithuania (1994)	15%*
Iraq (2004)	15%
Mauritius (2007)	15%
Czech Republic (2008)	15% + 22%
Malta (2011)	15%
Ukraine (2004)	15% + 17%*
Seychelles	15%
Romani (2005)	16%
Hungary (2011)	16%
Slovakia (2004)	19% + 21%*
Georgia (2005) (incl.social tax 8%)	20%*
Jersey and Guernsey (1940)	20%
Estonia (1994)	21%*
Madagascar	21%
Latvia (1994)	25%*
Jamaica (1984)	25%
Belize	25%
Saint Helena	25%
Trinidad & Tobago	25%
Grenada	30%
Tuvalu	30%

* WTA Secretary General Björn Tarras-Wahlberg was there meeting ministers & media

Why flat income taxes?

1. Simple and fair
2. Promotes economic growth
3. Promotes tax competition
4. Neutral to inflation
5. Gives you more freedom

Why mostly in the new democracies?

1. Liberal values with more individual freedom
2. Wish to get rid of socialistic high taxes
3. Wish to reduce the black economy
4. Wish to promote economic growth and increased tax revenues with lower taxes
5. No heavy package of social welfare

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