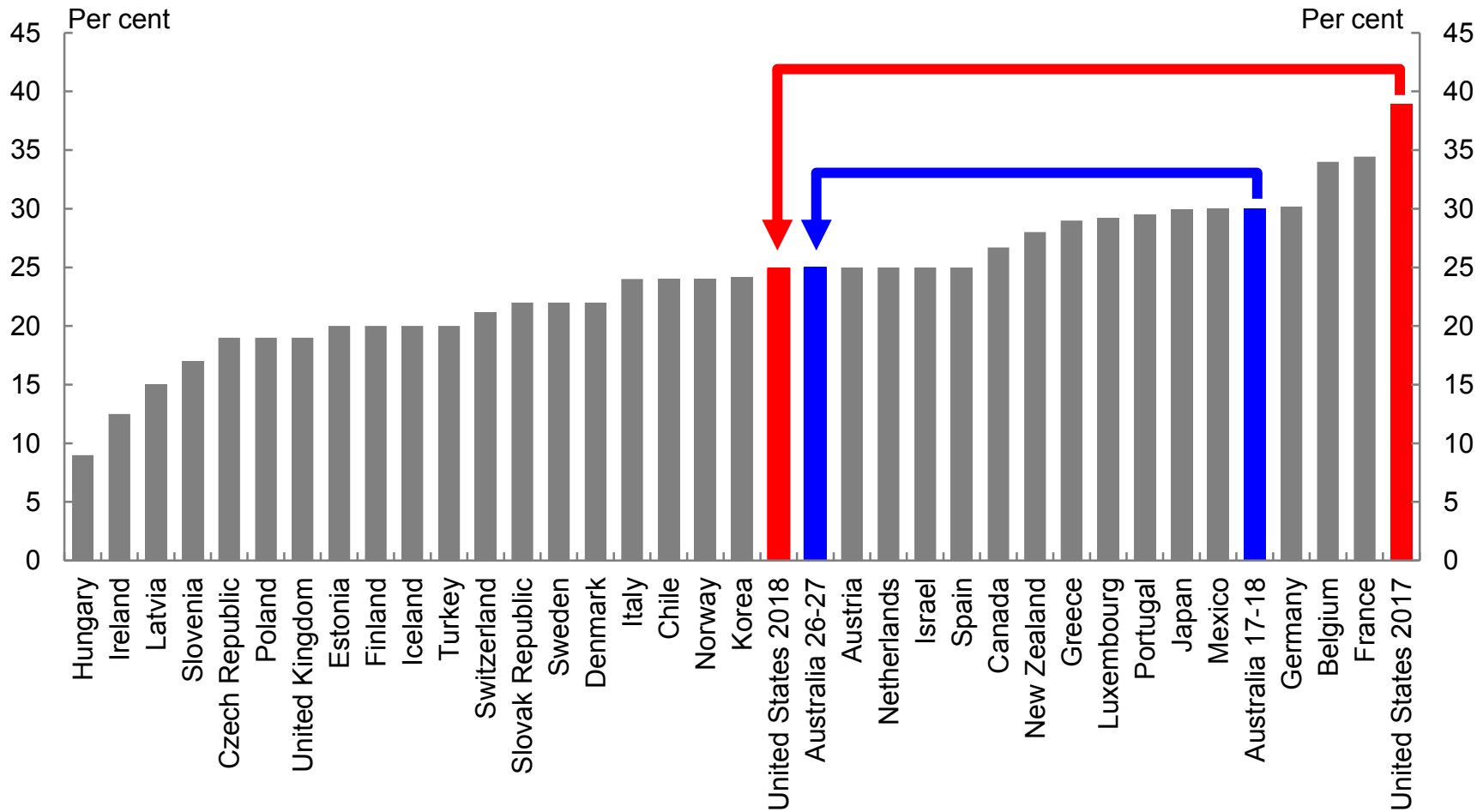


# OECD corporate tax rates



Source: 2017 OECD Revenue Statistics and Treasury.

Note: All listed rates are combined central and provincial government company tax rates.