

# Lista Paesi con Flat Tax

Lista di paesi con Flat Tax (aggiornato al 2017)

<b>Paese Country or territory</b>	<b>Aliquota Flat tax rate</b>	<b>Anno di implementazione Years of implementation</b>	<b>Links</b>
Abkhazia	10%	2010	<a href="http://www.tppra.org/en/abkhazia">http://www.tppra.org/en/abkhazia</a>
Andorra	10%	2011	<a href="http://www.livinginandorra.com/andorra_tax.html">http://www.livinginandorra.com/andorra_tax.html</a>
Anguilla	3% payroll tax (employee portion)	2011	<a href="https://www.lowtax.net/information/anguilla/anguilla-personal-tax-introduction.html">https://www.lowtax.net/information/anguilla/anguilla-personal-tax-introduction.html</a>
Belarus	13%	2009	<a href="http://www.belarus.by/en/invest/investment-climate/taxation">http://www.belarus.by/en/invest/investment-climate/taxation</a>
Belize	25%	2009	<a href="https://www.pkf.com/media/10028391/belize-tax-guide-2016-17.pdf">https://www.pkf.com/media/10028391/belize-tax-guide-2016-17.pdf</a>
Bolivia	13%		<a href="http://impuestos.com.bo/index.php/impuestos-nacionales/item/310-regimen-complementario-iva-contribuyentes-directos">http://impuestos.com.bo/index.php/impuestos-nacionales/item/310-regimen-complementario-iva-contribuyentes-directos</a>
Bosnia and Herzegovina	10%	2009	<a href="http://taxsummaries.pwc.com/ID/Bosnia-and-Herzegovina-Individual-Taxes-on-personal-income">http://taxsummaries.pwc.com/ID/Bosnia-and-Herzegovina-Individual-Taxes-on-personal-income</a>
British Virgin Islands	8% payroll tax (employee portion)		
Bulgaria	10%	2008	<a href="http://www.nap.bg/en/page?id=514">http://www.nap.bg/en/page?id=514</a>
East Timor	10%	2008	<a href="https://www.mof.gov.tl/taxation/income-tax/wage-income-tax/?lang=en">https://www.mof.gov.tl/taxation/income-tax/wage-income-tax/?lang=en</a>
Estonia	20%	1994	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profits/tax-rates">https://www.emta.ee/eng/business-client/income-expenses-supply-profits/tax-rates</a>
Georgia	20%	2005	<a href="https://investingeorgia.org/en/georgia/taxation">https://investingeorgia.org/en/georgia/taxation</a>
Greenland	36 to 44% (depending on the municipality)		<a href="http://int.aka.gl/en/Tax-Greenland">http://int.aka.gl/en/Tax-Greenland</a>
Grenada	30%	1994	<a href="http://www.gov.gd/egov/news/2016/dec16/13_12_16/item_2/change-rate-income-tax.html">http://www.gov.gd/egov/news/2016/dec16/13_12_16/item_2/change-rate-income-tax.html</a>
Guernsey	20%	1940	<a href="https://www.gov.gg/tax">https://www.gov.gg/tax</a>
Guyana	30%		<a href="http://www.gra.gov.gy/publications/notices/530-current-rates-of-taxes">http://www.gra.gov.gy/publications/notices/530-current-rates-of-taxes</a>
Hungary	15%	2011	<a href="http://www.mfa.gov.hu/NR/rdonlyres/68F5E85D-7062-4001-8FD8-7946055579B3/0/Hungaryflatratepersonalincometax.pdf">http://www.mfa.gov.hu/NR/rdonlyres/68F5E85D-7062-4001-8FD8-7946055579B3/0/Hungaryflatratepersonalincometax.pdf</a>
Iraq	15%	2004	
Jamaica	25%	1984	<a href="https://www.jamaicatax.gov.jm/income-tax2/#intro">https://www.jamaicatax.gov.jm/income-tax2/#intro</a>
Jersey	20%	1940	<a href="https://www.gov.je/TaxesMoney/IncomeTax/Individuals/Pages/default.aspx">https://www.gov.je/TaxesMoney/IncomeTax/Individuals/Pages/default.aspx</a>
Kazakhstan	10%	2007	<a href="http://egov.kz/cms/en/articles/2Ftax_rate2014">http://egov.kz/cms/en/articles/2Ftax_rate2014</a>
Kyrgyzstan	10%	2006	<a href="http://www.invest.gov.kg/en/information-for-investors/taxes-and-charges/income-tax/">http://www.invest.gov.kg/en/information-for-investors/taxes-and-charges/income-tax/</a>
Latvia	23%	1995	<a href="http://www.fm.gov.lv/en/s/taxes/">http://www.fm.gov.lv/en/s/taxes/</a>
Lithuania	15%	1996	<a href="http://www.lithuanialaw.com/tag/lithuanian-tax-rates">http://www.lithuanialaw.com/tag/lithuanian-tax-rates</a>

Macedonia	10%	2007	<a href="http://www.ujp.gov.mk/en/vodic">http://www.ujp.gov.mk/en/vodic</a>
Madagascar	20%	2008	<a href="http://taxsummaries.pwc.com/ID/Madagascar-Individual-Taxes-on-personal-income">http://taxsummaries.pwc.com/ID/Madagascar-Individual-Taxes-on-personal-income</a> ^
Mauritius	15%	2007	<a href="http://www.mra.mu/download/OutlineofMauritiusIncomeTaxSystem.pdf">http://www.mra.mu/download/OutlineofMauritiusIncomeTaxSystem.pdf</a>
Mongolia	10%	2007	<a href="http://en.mta.mn/c/view/12082">http://en.mta.mn/c/view/12082</a>
Nagorno-Karabakh	5%		<a href="http://www.tax.nk.am/index.php?name=news">http://www.tax.nk.am/index.php?name=news</a>
Romania	16%	2005	<a href="http://investromania.gov.ro/web/why-invest/tax/">http://investromania.gov.ro/web/why-invest/tax/</a>
Russia	13%	2001	<a href="https://www.nalog.ru/eng/individuals/nalog/ndfl/">https://www.nalog.ru/eng/individuals/nalog/ndfl/</a>
Serbia	14%	2003	<a href="http://taxsummaries.pwc.com/ID/Serbia-Individual-Taxes-on-personal-income">http://taxsummaries.pwc.com/ID/Serbia-Individual-Taxes-on-personal-income</a>
Seychelles	15%	2010	<a href="https://www.src.gov.sc/pages/incometax/incometax.aspx">https://www.src.gov.sc/pages/incometax/incometax.aspx</a>
South Ossetia	12%	2013	
Transnistria	10%	2001	
Trinidad and Tobago	25%	2006	<a href="http://www.ttconnect.gov.tt/gortt/portal/ttconnect/tut/p/a1/04">http://www.ttconnect.gov.tt/gortt/portal/ttconnect/tut/p/a1/04</a>
Turkmenistan	10%	2005	<a href="http://taxsummaries.pwc.com/ID/Turkmenistan-Individual-Taxes-on-personal-income">http://taxsummaries.pwc.com/ID/Turkmenistan-Individual-Taxes-on-personal-income</a>
Tuvalu	30%	2010	<a href="http://www.tuvaluaudit.tv/wp-content/uploads/2015/06/IRD-Circular-2_2013.pdf">http://www.tuvaluaudit.tv/wp-content/uploads/2015/06/IRD-Circular-2_2013.pdf</a>

### Paesi che hanno implementato flat tax nel passato

Albania introduced a flat tax of 10% on personal income in 2008, and replaced it with two rates of 13% and 23% in 2014.

Czech Republic introduced a flat tax of 15% on personal income in 2008, and a second higher rate of 22% in 2013.

Iceland introduced a flat tax on personal income in 2007, at a national rate of 22.75%. With the additional municipal rate, the total tax rate was up to 36%.<sup>[70]</sup> In 2010, Iceland replaced its flat tax system with progressive national rates of 24.1 to 33%, for a combined (national and municipal) top rate of 46.28%.

Montenegro introduced a flat tax of 15% on personal income in 2007, reduced to 12% in 2009 and 9% in 2010.<sup>[72]</sup> It introduced a second higher rate of 15% on salaries in 2013, reduced to 13% in 2015 and 11% in 2016.

Saint Helena introduced a flat tax of 25% on personal income in 2012, and replaced it with two rates of 26% and 31% in 2015.

Slovakia introduced a flat tax of 19% on personal income in 2004, and a second higher rate of 25% in 2013.

Ukraine introduced a flat tax of 13% on personal income in 2004, increased to 15% in 2007, and introduced a second higher rate of 17% in 2011.<sup>[77][78][79]</sup> The second rate was increased to 20% in 2015, and the first rate was increased to 18% in 2016.