

<b>Country</b>	<b>Ranking</b>	<b>Net attractiveness</b>
Cyprus	1	90%
Ireland	2	89%
Switzerland	3	83%
Malta	4	81%
Estonia	5	71%
Finland	6	66%
Austria	7	63%
Slovakia	8=	61%
Luxembourg	8=	61%
Netherlands	9=	59%
Sweden	9=	59%
Bulgaria	10	51%
Hungary	11=	47%
Spain	11=	47%
Belgium	12=	46%
UK	12=	46%
Denmark	13	44%
France	14	41%
Slovenia	15	39%
Latvia	16=	37%
Portugal	16=	37%
Germany	17=	30%
Lithuania	17=	30%
Poland	18	29%
Italy	19	28%
Czech Republic	20	26%
Romania	21	21%
Greece	22	14%

Source: KPMG, “Attractiveness of European Tax regimes, 2007.”