

Table 3: Effective average income tax rates for foreign affiliates, by region and selecte  
[Percent]

By region	Conventional measure
All countries	15
Canada and Mexico	16
Europe	12
Latin America (except Mexico) and Other Western Hemisphere	8
Africa	47
Middle East	32
Asia and Pacific	20
<b>By country</b>	
<b>Over 30 percent</b>	
Norway	63
Japan	42
Greece	32
Italy	30
<b>15 to 25 percent</b>	
United Kingdom	23
Germany	22
Denmark	18
Spain	17
<b>Under 10 percent</b>	
Portugal	9
Ireland	5
Netherlands	4
Switzerland	3

d country, 2006

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Excluding  
income from  
equity  
investments

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30  
27  
31  
20  
57  
49  
26

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70  
45  
38  
45

40  
35  
39  
35

25  
7  
51  
11

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