

EU加盟国
EEA加盟国
EUブラックリスト国地域
EUグレーリスト国地域
オーストラリアPCbCR対象国(法案審議中)

国地域	国地域ISO	USD			従業員数	売上高税引前利益率	実効税率
		収入金額	税前利益	発生税額			
United Arab Emirates	AE	117,471,688	23,156,116	23,452,235	63	19.71%	101.28%
Angola	AO	11,656,715	1,840,095	253,778	49	15.79%	13.79%
Argentina	AR	85,820,986	1,962,800	980,644	207	2.29%	49.96%
American Samoa	AS	1,593,253	324,859	43,411	5	20.39%	13.36%
Austria	AT	64,705,423	3,274,351	348,510	125	5.06%	10.64%
Australia	AU	319,904,437	32,640,491	7,469,494	378	10.20%	22.88%
Azerbaijan	AZ	80,428,721	31,094,147	13,937,855	3	38.66%	44.82%
Bosnia and Herzegovina	BA	940,508	(33,866)	3,232	5	-3.60%	-9.54%
Bangladesh	BD	32,095,571	(1,366,236)	278,712	265	-4.26%	-20.40%
Belgium	BE	347,246,988	8,603,783	1,192,084	149	2.48%	13.86%
Bulgaria	BG	20,554,913	1,052,242	36,121	308	5.12%	3.43%
Bahrain	BH	23,535,757	2,434,725	11,122	30	10.34%	0.46%
Burundi	BI	9,443,461	409,359	155,816	26	4.33%	38.06%
Bermuda	BM	269,835,744	8,991,993	2,535	8	3.33%	0.03%
Bolivia (Plurinational State of)	BO	44,127,098	14,832,221	(8,270,918)	135	33.61%	-55.76%
Brazil	BR	117,586,233	(277,698)	2,203,723	596	-0.24%	-793.57%
Bahamas	BS	18,102,127	4,089,366	(701)	12	22.59%	-0.02%
Belarus	BY	18,477,293	1,893,665	348,713	142	10.25%	18.41%
Canada	CA	258,797,138	12,271,724	2,408,725	494	4.74%	19.63%
Congo, Democratic Republic of the	CD	53,164,069	4,748,826	1,175,813	222	8.93%	24.76%
Switzerland	CH	296,874,074	17,657,731	785,912	132	5.95%	4.45%
Côte d'Ivoire	CI	41,290,741	2,250,875	518,840	160	5.45%	23.05%
Chile	CL	96,602,273	12,295,095	1,380,250	352	12.73%	11.23%
China	CN	541,907,514	40,296,024	8,831,943	1,787	7.44%	21.92%
Colombia	CO	26,326,072	1,728,947	419,018	145	6.57%	24.24%
Costa Rica	CR	30,592,786	2,830,509	637,018	302	9.25%	22.51%
Curaçao	CW	2,073,722	(331,923)	2,165	1	-16.01%	-0.65%
Cyprus	CY	2,369,842	(817,796)	43,670	9	-34.51%	-5.34%
Czechia	CZ	84,161,042	2,749,339	755,197	334	3.27%	27.47%
Germany	DE	284,960,422	8,636,429	2,161,969	412	3.03%	25.03%
Denmark	DK	66,070,800	19,658,169	1,431,023	104	29.75%	7.28%
Dominican Republic	DO	5,656,515	(1,252,156)	24,730	70	-22.14%	-1.97%
Algeria	DZ	32,977,382	(335,280)	20,876	76	-1.02%	-6.23%
Ecuador	EC	19,545,037	2,487,266	275,383	111	12.73%	11.07%
Estonia	EE	30,011,413	674,183	178,269	55	2.25%	26.44%
Egypt	EG	28,387,017	1,457,981	398,562	317	5.14%	27.34%
Spain	ES	121,435,884	(879,023)	848,551	304	-0.72%	-96.53%
Finland	FI	47,647,167	1,169,492	113,615	115	2.45%	9.71%
Micronesia (Federated States of)	FM	39,638,003	5,046,643	817,641	9	12.73%	16.20%
France	FR	150,246,904	(1,618,014)	1,482,425	265	-1.08%	-91.62%
Gabon	GA	25,078,581	647,711	514,279	79	2.58%	79.40%
United Kingdom of Great Britain and Northern Ireland	GB	351,282,051	9,807,034	2,707,959	425	2.79%	27.61%
Georgia	GE	31,912,469	3,378,748	336,456	23	10.59%	9.96%
Guernsey	GG	10,095,786	276,198	6,119	3	2.74%	2.22%
Ghana	GH	49,003,996	3,452,987	924,207	93	7.05%	26.77%
Greece	GR	17,792,886	810,047	(65,176)	30	4.55%	-8.05%
Guatemala	GT	11,585,656	399,970	39,302	40	3.45%	9.83%
Guam	GU	17,704,440	(164,335)	(187,848)	119	-0.93%	114.31%
Hong Kong	HK	204,753,432	6,642,023	1,046,625	112	3.24%	15.76%
Honduras	HN	13,734,357	661,001	58,085	77	4.81%	8.79%
Croatia	HR	11,556,146	333,978	36,917	25	2.89%	11.05%
Hungary	HU	70,130,510	616,856	269,603	269	0.88%	43.71%
Indonesia	ID	157,990,562	4,706,380	1,995,014	952	2.98%	42.39%
Ireland	IE	171,462,388	14,274,365	(264,971)	174	8.33%	-1.86%
Israel	IL	15,062,475	(2,405,213)	230,030	61	-15.97%	-9.56%
Isle of Man	IM	670,948	(20,616,486)	110,641	0	-3072.74%	-0.54%
India	IN	128,774,175	5,226,653	1,891,655	813	4.06%	36.19%
Iraq	IQ	45,635,990	4,815,671	1,044,613	16	10.55%	21.69%
Iran (Islamic Republic of)	IR	46,329,044	15,851,258	1,735,850	109	34.21%	10.95%
Italy	IT	133,010,615	(68,963)	1,367,410	267	-0.05%	-1982.81%
Jersey	JE	6,359,332,981	4,726,824,234	50,335	3	74.33%	0.00%
Jamaica	JM	15,182,266	5,147,226	736,962	52	33.90%	14.32%
Jordan	JO	33,805,339	2,810,367	861,695	41	8.31%	30.66%
Japan	JP	7,073,446,328	354,802,260	106,899,141	11,416	5.02%	30.13%
Kenya	KE	15,695,320	806,439	270,438	60	5.14%	33.53%
Kyrgyzstan	KG	70,940,081	(4,759,253)	1,495,619	65	-6.71%	-31.43%
Cambodia	KH	16,990,538	1,213,934	260,511	346	7.14%	21.46%
Korea, Democratic People's Republic of	KP	63,741,968	4,272,462	707,062	89	6.70%	16.55%
Korea, Republic of	KR	149,928,989	4,278,154	2,102,730	220	2.85%	49.15%
Kuwait	KW	7,595,393	1,092,815	11,894	25	14.39%	1.09%
Cayman Islands	KY	(133,098,468)	(161,442,254)	143,143	3	121.30%	-0.09%
Lao People's Democratic Republic	LA	13,153,716	(374,461)	117,158	158	-2.85%	-31.29%
Lebanon	LB	2,469,108	(326,435)	32,093	14	-13.22%	-9.83%
Sri Lanka	LK	11,334,002	1,068,066	128,283	177	9.42%	12.01%
Liberia	LR	164,267,450	790,674	46,452	201	0.48%	5.88%
Lithuania	LT	6,663,058	233,927	26,978	50	3.51%	11.53%
Luxembourg	LU	69,431,492	23,481,352	668,751	47	33.82%	2.85%

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Latvia	LV	8,358,069	369,987	21,274	49	4.43%	5.75%
Monaco	MC	38,350,268	(277,277)	288,195	1,048	-0.72%	-103.94%
Moldova, Republic of	MD	31,731,581	804,227	25,510	905	2.53%	3.17%
Madagascar	MG	15,184,972	668,237	162,107	88	4.40%	24.26%
Marshall Islands	MH	60,411,540	(170,830)	48	0	-0.28%	-0.03%
Myanmar	MM	9,581,123	363,922	240,382	139	3.80%	66.05%
Mongolia	MN	120,836,476	24,779,533	598,007	174	20.51%	2.41%
Macau	MO	11,102,611	(129,347)	17,517	17	-1.17%	-13.54%
Malta	MT	5,876,130	1,502,146	(87,011)	9	25.56%	-5.79%
Mauritius	MU	25,209,001	1,060,543	150,997	216	4.21%	14.24%
Mexico	MX	185,083,375	3,657,296	1,456,785	1,163	1.98%	39.83%
Malaysia	MY	101,590,414	5,748,642	1,532,791	507	5.66%	26.66%
Mozambique	MZ	5,413,115	879,858	328,260	26	16.25%	37.31%
Namibia	NA	12,021,230	1,541,055	532,866	56	12.82%	34.58%
New Caledonia	NC	32,045,953	761,874	370,300	81	2.38%	48.60%
Nigeria	NG	11,594,592	(107,248)	198,509	79	-0.92%	-185.09%
Nicaragua	NI	52,072,749	(1,982,752)	21,661	1,509	-3.81%	-1.09%
Netherlands	NL	193,549,618	19,075,778	1,402,025	207	9.86%	7.35%
Norway	NO	51,167,253	3,702,635	(2,317,888)	64	7.24%	-62.60%
Nepal	NP	1,927,675	251,373	89,661	41	13.04%	35.67%
New Zealand	NZ	71,087,609	3,419,627	915,649	163	4.81%	26.78%
Oman	OM	42,437,482	6,268,937	4,819,364	33	14.77%	76.88%
Panama	PA	131,754,672	2,280,152	15,012	27	1.73%	0.66%
Peru	PE	51,636,026	4,431,408	1,242,993	171	8.58%	28.05%
Papua New Guinea	PG	23,982,165	3,404,393	992,098	130	14.20%	29.14%
Philippines	PH	86,057,407	3,818,725	1,037,004	866	4.44%	27.16%
Pakistan	PK	41,772,265	533,702	1,137,801	178	1.28%	213.19%
Poland	PL	119,503,310	4,075,332	859,293	456	3.41%	21.09%
Portugal	PT	34,850,081	929,691	247,393	157	2.67%	26.61%
Paraguay	PY	16,306,828	(922,672)	86,132	427	-5.66%	-9.34%
Qatar	QA	19,877,693	3,801,912	606,225	34	19.13%	15.95%
Romania	RO	58,994,661	6,251,094	845,371	528	10.60%	13.52%
Serbia	RS	17,102,156	1,614,317	287,598	149	9.44%	17.82%
Russian Federation	RU	132,847,239	8,923,716	1,822,845	242	6.72%	20.43%
Rwanda	RW	11,211,582	1,270,468	408,101	50	11.33%	32.12%
Saudi Arabia	SA	58,435,543	2,796,211	556,096	170	4.79%	19.89%
Sweden	SE	72,614,203	3,929,442	380,719	150	5.41%	9.69%
Singapore	SG	295,539,033	17,933,309	1,856,603	233	6.07%	10.35%
Slovenia	SI	28,325,238	1,670,199	53,575	65	5.90%	3.21%
Slovakia	SK	29,625,213	33,375	449,058	169	0.11%	1345.50%
Senegal	SN	23,572,388	(472,426)	153,350	75	-2.00%	-32.46%
El Salvador	SV	18,924,981	403,909	161,630	665	2.13%	40.02%
Eswatini	SZ	9,556,113	863,971	181,183	45	9.04%	20.97%
Thailand	TH	323,893,805	18,971,839	3,513,875	1,211	5.86%	18.52%
Tunisia	TN	15,301,139	(1,181,841)	30,637	603	-7.72%	-2.59%
Turkey	TR	134,922,425	4,566,850	1,210,232	316	3.38%	26.50%
Trinidad and Tobago	TT	13,000,027	(2,547,339)	837,112	43	-19.59%	-32.86%
Taiwan, Province of China	TW	137,727,592	7,903,694	1,405,952	260	5.74%	17.79%
Tanzania, United Republic of	TZ	25,811,550	4,082,574	2,602,276	145	15.82%	63.74%
Ukraine	UA	53,229,706	5,093,782	156,233	324	9.57%	3.07%
Uganda	UG	8,144,971	505,932	355,936	32	6.21%	70.35%
United States of America	US	1,439,306,358	63,486,539	12,407,017	1,357	4.41%	19.54%
Uruguay	UY	101,245,336	(3,283,039)	70,917	77	-3.24%	-2.16%
Uzbekistan	UZ	3,346,266	2,011,015	5,613	16	60.10%	0.28%
Venezuela (Bolivarian Republic of)	VE	1,651,071	(76,537)	15,516	11	-4.64%	-20.27%
Virgin Islands (British)	VG	22,021,640	(47,528,001)	792,446	0	-215.82%	-1.67%
Viet Nam	VN	91,649,101	7,152,513	1,351,440	1,037	7.80%	18.89%
Stateless	NIL	605,393,364	391,972,109	0	741	64.75%	0.00%
South Africa	ZA	109,671,915	2,943,570	894,907	343	2.68%	30.40%
Zambia	ZM	28,982,275	2,925,285	1,014,245	104	10.09%	34.67%