

## 2023 International Tax Competitiveness Index | Tax Foundation

Country	Overall Rank	Overall Score	Corporate Tax Rank	Individual Taxes Rank	Consumption Taxes Rank	Property Taxes Rank	Cross-Border Tax Rules Rank
Estonia	1	100.0	2	1	15	1	11
Latvia	2	88.5	1	3	27	5	9
New Zealand	3	86.1	29	5	1	8	19
Switzerland	4	84.7	10	9	3	36	1
Czech Republic	5	81.2	6	4	25	6	10
Luxembourg	6	78.9	23	21	7	14	5
Turkey	7	78.6	11	7	13	22	7
Israel	8	78.3	13	23	11	11	8
Lithuania	9	76.6	3	10	30	7	22
Australia	10	75.9	32	14	9	4	21
Hungary	11	75.0	4	6	38	23	3
Slovak Republic	12	74.3	18	2	29	3	30
Sweden	13	73.3	8	20	21	10	13
Netherlands	14	70.6	25	19	16	21	4
Canada	15	69.8	24	24	8	25	15
Slovenia	16	66.6	7	13	31	24	18
Norway	17	66.6	14	27	23	15	12
Germany	18	66.6	31	35	14	12	6
Finland	19	66.5	9	25	24	19	20
Austria	20	65.3	20	30	17	16	16
United States	21	65.0	22	22	4	29	35
Costa Rica	22	64.8	36	33	5	9	31
Korea	23	61.6	26	37	2	32	26
Japan	24	61.5	30	34	6	26	25
Greece	25	61.4	19	8	33	28	23
Mexico	26	60.1	27	28	12	2	38
Belgium	27	60.0	15	11	22	30	33
Ireland	28	58.9	5	31	34	17	34
Denmark	29	58.5	17	36	20	18	29
United Kingdom	30	56.1	28	26	35	35	2
Spain	31	55.8	33	17	19	37	17
Iceland	32	55.5	12	18	28	34	32
Poland	33	55.3	16	12	36	31	27
Portugal	34	52.1	37	29	26	20	28
Chile	35	50.5	35	38	10	13	37
France	36	49.1	34	32	32	33	14
Italy	37	48.4	21	16	37	38	24
Colombia	38	46.4	38	15	18	27	36