

Appendix C: Raw data.

Table 1A. Capital allowances for industrial buildings.

country	years	method	rate	number of years
Argentina	1990 - 2011	SL	0.02	50
Australia	1983	SL	0.025	40
	1984 - 1986	SL	0.04	25
	1987 - 1991	SL	0.025	40
	1992 - 2011	SL	0.04	25
Brazil	1990 - 2011	SL	0.04	25
Canada	1983 - 1986	initialDB	0.093	1
			0.05	ufd
	1987 - 2011	initialDB	0.02	1
			0.04	ufd
China	1991 - 2011	SL	0.05	20
France	1983 - 2011	SL	0.05	20
Germany	1983 - 1984	SL3	0.05	8
			0.025	6
			0.0125	36
	1985 - 1989	SL3	0.1	4
			0.05	3
			0.025	18
	1990-2000	SL	0.04	25
	2001 - 2011	SL	0.03	0.3333
India	1990 - 2011	DB	0.1	ufd
Indonesia	1990 - 2011	SL	0.05	20
Italy	1983 - 1985	SL2	0.1	3
			0.05	14
	1986 - 1997	SL	0.04	25
	1998 - 2007	SL	0.04	1
			0.08	2
			0.04	20
	2008 - 2011	SL2	0.02	1
			0.04	24
			0.02	1
Japan	1983 - 1997	DB	0.35	65
	1998 - 2011	SL	0.02	50
Mexico	1995 - 2001	SL	0.1	10
	2002 - 2011	SL	0.05	20
Russia	1993 - 2005	SL	0.04	25
	2006 - 2011	SL2	0.136	1
			0.036	24
Saudi Arabia	2001 - 2004	SL	0.03	33.33
	2005 - 2011	initialDB	0.025	1
			0.05	ufd
South Africa	1983 - 1988	SL	0.02	50

	1989-1996	SL	0.05	20
	1997 -1999	SL	0.1	10
	2000 - 2011	SL	0.05	20
South Korea	1996 - 1998	SL	0.033	30
	1999 - 2011	SL	0.05	20
Turkey	1991 - 1997	DB	0.08	13
		SL	0.028	12
	1998 - 2011	SL	0.04	25
United Kingdom	1986 - 2008	SL	0.04	25
	2009	SL	0.03	33.33
	2010	SL	0.02	50
	2011	SL	0.01	100
United States	1983 - 1986	DB	0.1167	5
		SL	0.0666	8
		SL	0.0134	1
	1987 - 1992	SL	0.032	31.5
	1993 - 2011	SL	0.026	39

Notes: ufd: until fully depreciated

SL: straight line

DB: declining balance

DB or SL: declining balance with a switch to straight line

SL2 and SL3: straight line depreciation with changing rates

initialDB: declining balance with initial allowance

Table 2A. Capital allowances for machinery.

country	years	method	rate	number of years
Argentina	1990 - 2011	SL	0.1	10
Australia	1983 - 1987	SL	0.2	5
	1988 - 1991	DB	0.257	ufd
	1992 - 2006	DB	0.214	ufd
	2007 - 2011	DB	0.2857	7
Brazil	1990 - 2011	SL	0.1	10
Canada	1992 - 2007	initialDB	0.3	1
			0.15	ufd
	2008 - 2011	SL	0.5	2
China	1991 - 2011	SL	0.1	10
France	1986 - 2000	DB	0.3125	5
		SL	0.051197	3
	2001 - 2011	DB	0.28125	5
		SL	0.063939	3
Germany	1983 - 2005	DB	0.3	4
		SL	0.1	2
		SL	0.04	1
	2006 - 2007	DB	0.3	4
		SL	0.1	2
		SL	0.04	1
	2008	SL	0.1	10
	2009 - 2010	DB	0.25	ufd
	2011	SL	0.1	10
India	1991 - 2005	DB	0.25	ufd
	2006 - 2011	DB	0.15	ufd
Indonesia	1990 - 1995	DB	0.25	ufd
	1996 - 2011	DB	0.125	ufd
Italy	1990 - 1997	SL	0.25	4
	1998 - 2007	SL	0.125	1
			0.25	2
			0.125	3
	2008 - 2011	SL2	0.0625	1
			0.125	7
			0.0625	1
Japan	1983 - 2011	DB	0.189	11
Mexico	1995 - 2001	SL	0.2	5
	2002 - 2011	SL	0.1	10
Russia	1993 - 2001	SL	0.1428	7
	2002 - 2005	DB	0.286	ufd
	2006 - 2008	initialDB	0.35714	1
			0.257143	ufd
	2009 - 2011	initialDB	0.5	1
			0.2	ufd
Saudi Arabia	2001 - 2004	SL	0.125	8

	2005 - 2011	initialDB	0.125	1
			0.25	ufd
South Africa	1996 - 1999	SL	0.3333	3
	2000 - 2002	SL	0.2	5
	2003 - 2011	SL2	0.4	1
			0.2	3
South Korea	1996 - 1998	DB	0.33	ufd
	1999 - 2011	DB	0.451	ufd
Turkey	1991 - 1994	DB	0.5	1
		SL	0.25	2
	1995 - 2003	DB	0.4	2
		SL	0.2	1
		SL	0.16	1
	2004 - 2011	DB	0.285714	3
		SL	0.142857	2
		SL	0.078718	1
United Kingdom	1987 - 2008	DB	0.25	ufd
	2009 - 2011	DB	0.2	ufd
United States	1987 - 1992	DB	0.286	4
		SL	0.091	2
		SL	0.0728	1
	1993 - 2011	DB	0.286	3
		SL	0.143	2
		SL	0.0715	1

Notes: ufd: until fully depreciated

SL: straight line

DB: declining balance

DB or SL: declining balance with a switch to straight line

SL2 and SL3: straight line depreciation with changing rates

initialDB: declining balance with initial allowance

Table 3A. Capital allowances for intangibles (specifically patents).

country	years	method	rate	number of years
Argentina	1999 - 2011	SL	0.1	10
Australia	1988 - 2011	SL	0.05	20
Brazil	1990 - 2011	SL	0.1	10
Canada	1999 - 2011	DB	0.07	ufd
China	2002 - 2011	SL	0.1	10
France	1990 - 2011	SL	0.2	5
Germany	1990 - 1993	SL	0.2	5
	1994 - 2000	SL	0.125	8
	2001 - 2011	SL	0.2	5
India	1998 - 2011	DB	0.25	ufd
Indonesia	1996 - 2011	DB	0.125	ufd
Italy	1990 - 2007	SL	0.3333	3
	2008 - 2011	SL	0.5	2
Japan	1983 - 2011	SL	0.125	8
Mexico	1999 - 2011	SL	0.1	10
Russia	1994 - 2011	SL	0.1	10
Saudi Arabia	2001 - 2004	.	.	.
	2005 - 2011	initialDB	0.05	1
			0.1	ufd
South Africa	1996 - 2011	SL	0.05	20
South Korea	1999 - 2011	SL	0.1	10
Turkey	1998 - 1999	SL	0.04	25
	2000 - 2003	SL	0.2	5
	2004 - 2011	SL	0.0666	15
United Kingdom	1990 - 2011	DB	0.25	ufd
United States	1999 - 2011	SL	0.0667	15

Notes: ufd: until fully depreciated

SL: straight line

DB: declining balance

DB or SL: declining balance with a switch to straight line

SL2 and SL3: straight line depreciation with changing rates

initialDB: declining balance with initial allowance

Table 4A. Tax treatment of inventories.

country	years	method
Argentina	1990 - 2011	average
Australia	1983 - 2011	average
Brazil	1990 - 2011	average
Canada	1983 - 2011	average
China	1991 - 2007	LIFO
	2008 - 2011	average
France	1983 - 2011	average
Germany	1983 - 2011	LIFO
India	1998 - 2011	average
Indonesia	1990 - 2011	average
Italy	1983 - 2011	LIFO
Japan	1983 - 2011	LIFO
Mexico	1990 - 2011	LIFO
Russia	1994 - 2000	average
	2001 - 2011	LIFO
Saudi Arabia	2002 - 2011	average
South Africa	1999 - 2011	average
South Korea	1996 - 2011	LIFO
Turkey	1990 - 2011	LIFO
United Kingdom	1983 - 2011	FIFO
United States	1983 - 2011	LIFO

Notes: The most tax-efficient possibility presented.
 If more than one method allowed, first LIFO, then average and then FIFO chosen.

Table 5A. Corporate tax, federal rates, surcharge, local tax and total statutory corporate tax rates.

country	years	federal rate	surcharge	local tax	total statutory corporate tax rate
Argentina	1983 - 1998	0.33			0.33
	1989 - 1996	0.2			0.2
	1997 - 1998	0.33			0.33
	1999 - 2011	0.35			0.35
Australia	1983 - 1985	0.45			0.45
	1986 - 1987	0.49			0.49
	1988 - 1992	0.39			0.39
	1993 - 1994	0.33			0.33
	1995 - 2000	0.36			0.36
	2001	0.34			0.34
	2002 - 2011	0.3			0.3
Brazil	1991 - 1993	0.54			0.54
	1994	0.49			0.49
	1995	0.46			0.46
	1996	0.324			0.324
	1997 - 1999	0.33			0.33
	2000	0.37			0.37
	2001	0.34			0.34
	2002 - 2011	0.15	0.19		0.34
Canada	1983 - 1986	0.37	0.0105	0.133	0.5135
	1987	0.35	0.0105	0.133	0.4935
	1988	0.33	0.0084	0.126	0.4644
	1989	0.32	0.0084	0.126	0.4544
	1990	0.31	0.0084	0.126	0.4444
	1991	0.3	0.0084	0.126	0.4344
	1992	0.3	0.0084	0.139	0.4474
	1993	0.29	0.0084	0.125	0.4234
	1994	0.28	0.0084	0.125	0.4134
	1995 - 2000	0.28	0.0112	0.135	0.4262
	2001	0.27	0.0112	0.135	0.4162
	2002	0.25	0.0112	0.135	0.3962
	2003	0.23	0.0112	0.135	0.3762
	2004	0.21	0.0112	0.135	0.3562
	2005 - 2007	0.21	0.0112	0.14	0.3612
2008	0.195		0.14	0.335	
2009	0.19		0.14	0.33	
2010	0.18		0.13	0.31	
2011	0.165		0.13	0.295	
China	1990 - 2001	0.33			0.33
	2002 - 2007	0.3	0.03		0.33
	2008 - 2011	0.25			0.25

France	1983 -1985	0.5			0.5
	1986 - 1987	0.45			0.45
	1988 - 1989	0.42			0.42
	1990	0.37			0.37
	1991 -1992	0.34			0.34
	1993 - 1994	0.3333			0.3333
	1995 - 1997	0.3333	0.1		0.36663
	1998	0.3333	0.25		0.416625
	1999	0.3333	0.2		0.39996
	2000	0.3333	0.133		0.3776289
	2001	0.3333	0.093		0.3642969
	2002 - 2004	0.3333	0.063		0.3542979
	2005	0.3333	0.048		0.3492984
	2006 -2011	0.3333	0.033		0.3442989
Germany	1983 - 1989	0.56			
	1990	0.5	0		
	1991 - 1992	0.5	0.0375	variety of local taxes	variety of total tax rates
	1993	0.5	0		
	1994	0.45	0		
	1995 - 1998	0.45	0.075		
	1999 - 2000	0.4	0.055		
	2001 - 2002	0.25	0.055	0.1763	0.395975
	2003	0.265	0.055	0.1763	0.4091555
	2004 - 2007	0.25	0.055	0.1763	0.395975
2008 - 2011	0.15	0.055	0.1512	0.30945	
India	1992 - 1994	0.5175			0.5175
	1995 - 1996	0.46			0.46
	1997 - 1999	0.35			0.35
	2000 - 2001	0.385			0.385
	2002	0.35	0.02		0.357
	2003	0.35	0.045		0.36575
	2004	0.35	0.025		0.35875
	2005	0.35	0.045		0.36575
	2006 - 2007	0.3	0.12		0.336
	2008 - 2009	0.3	0.13		0.339
2010 - 2011	0.3	0.105		0.3315	
Indonesia	1984 - 1995	0.35			0.35
	1996 - 2008	0.3			0.3
	2009	0.28			0.28
	2010 - 2011	0.25			0.25
Italy	1983 - 1990	0.36		0.162	0.46368
	1991 - 1992	0.36		0.162	0.47826
	1993 - 1995	0.36		0.162	0.522
	1996 - 1997	0.37		0.162	0.532
	1998 - 2000	0.37		0.0425	0.4125
	2001 - 2002	0.36		0.0425	0.4025

	2003	0.34	0.0425	0.3825
	2004 - 2007	0.33	0.0425	0.3725
	2008 - 2011	0.275	0.039	0.314
Japan	1990 - 1998	0.375		0.499888393
	1999 - 2011	0.3	0.11	0.4076
Mexico	1983 - 1986	0.42		0.42
	1987 - 1992	0.35		0.35
	1993	0.347		0.347
	1994 - 1997	0.34		0.34
	1998 - 2002	0.35		0.35
	2003	0.34		0.34
	2004	0.33		0.33
	2005	0.3		0.3
	2006	0.29		0.29
	2007 - 2009	0.28		0.28
	2010 - 2011	0.3		0.3
Russia	1990	0.45		0.45
	1991	0.35		0.35
	1992 - 1993	0.32		0.32
	1994 - 1999	0.35		0.35
	2000	0.3		0.3
	2001	0.35		0.35
	2002 - 2008	0.24		0.24
	2009 - 2011	0.2		0.2
Saudi Arabia	1983 - 2000	0.45		0.45
	2001 - 2005	0.3		0.3
	2006 - 2011	0.2		0.2
South Africa	1996 - 1999	0.4222		0.4222
	2000 - 2005	0.378		0.378
	2006 - 2007	0.369		0.369
	2008 - 2011	0.3455		0.3455
South Korea	1983 - 1990	0.3		0.3
	1991 - 1993	0.34	0.0255	0.3655
	1994	0.32	0.024	0.344
	1995	0.3	0.0425	0.3425
	1996 - 2001	0.28	0.028	0.308
	2002 - 2004	0.27		0.297
	2005 - 2008	0.25		0.275
	2009 - 2011	0.22		0.242
Turkey	1991 - 1992	0.492		0.492
	1993 - 1994	0.268		0.268
	1995 - 1997	0.275		0.275
	1998	0.25	0.1	0.275

	1999 - 2004	0.3	0.1	0.33
	2005	0.3		0.3
	2006 - 2011	0.2		0.2
United Kingdom	1983	0.5		0.5
	1984	0.45		0.45
	1985	0.4		0.4
	1986 - 1990	0.35		0.35
	1991	0.34		0.34
	1992 - 1997	0.33		0.33
	1998 - 1999	0.31		0.31
	2000 - 2007	0.3		0.3
	2008 - 2011	0.28		0.28
United States	1983 - 1986	0.46	0.093	0.51022
	1987 - 1992	0.34	0.093	0.40138
	1993 - 1996	0.34	0.093	0.41045
	1997 - 2011	0.35	0.084	0.4046
