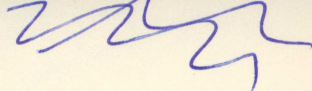


Niederland



Wealth tax; Tax Unit:

husband + wife

Revision 1964.

Thresholds:

Single up to 35 years	1/4	43.000
" 35 +	-	53.000
married		59.000
	+	15.000 ^{Werbungskosten}

Self-employed additional 90.000

Value of immovable property 2/3 of market value

Sveeden

1947 last revision

threshold 200.000

Market prices

special rule for agriculture,

75% of
market
value

forestry
in incorp. business
mixed class