

| | Cyprus | Ireland | Malta | Netherlands |
|-------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| Currency | Euros | Euros | Euros | Euros |
| Foreign Exchange Control | None | None | None | None |
| Accounting principles | IAS/IFRS financial statements prepared annually | IAS/IFRS financial statements prepared annually | IAS/IFRS financial statements prepared annually. General accounting Principles can apply to small/medium entities | IAS/IFRS/ Dutch GAAP financial statements prepared annually |
| Corporate tax residence | Place of management & control | Place of management & control or place of incorporation | Place of management & control or place of incorporation | Place of management & control or place of incorporation |
| Headline Corporation tax rate | 12.50% | 12.5% (trading) or 25% (non-trading) | 35.00% | 16.5% on first €200,000 of profits then 25.0% |
| VAT | 19% reduced in some instances to 0%, 5% or 9% | 23% reduced in some circumstances to 0%, 4.8%, 5.4%, 9% or 13.5% | 18% reduced in some instances to 0%, 5% or 7% | 21% reduced in some instances to 0% or 9% |
| Withholding tax on dividends (to non-residents) | 0% | 0%/25% reduced to 5%/15% under UK tax treaty | 0% | 15% reduced to 0% , 10% or 15% under UK tax treaty |
| Withholding tax on interest (to non-residents) | 0% | 0%-33% reduced to 0% under UK tax treaty | 0% | 0% |
| Withholding tax on royalties (to non-residents) | 0%- 10%, reduced to 0% under UK tax treaty | 0%/20% reduced to 0% under UK tax treaty | 0% | 0% |
| Withholding tax on technical fees | 10% reduced to 0% under UK tax treaty | 0% | 0% | 0% |