



#### Corporate income tax (CIT) rates

Headline CIT rate (%) Federal CIT: 21%. State CITs range from 1% to 12% (although some states impose no CIT) and are deductible expenses for federal CIT purposes.

#### Corporate income tax (CIT) due dates

CIT return due date 15 April

CIT final payment due date By the 15th day of the 12th month of the tax year.

CIT estimated payment due dates Four equal estimated payments are due throughout the year, on the 15th day of the fourth, sixth, ninth, and 12th months of the tax year.

#### Personal income tax (PIT) rates

Headline PIT rate (%) 37

#### Personal income tax (PIT) due dates

PIT return due date 15 April

PIT final payment due date 15 April

PIT estimated payment due dates Quarterly payments (15 April, 15 June, 15 September, and 15 January)

#### Value-added tax (VAT) rates

Standard VAT rate (%) NA

#### Withholding tax (WHT) rates

WHT rates (%) (Div/Int/Roy) Resident: NA;  
Non-resident: 30 / 30 / 30

#### Capital gains tax (CGT) rates

Corporate capital gains tax rate (%) 21

Individual capital gains tax rate (%) 20

#### Inheritance and gift tax rates

Inheritance tax rate (%)	NA
Gift tax rate (%)	There is no inheritance tax. However, there is an estate tax with a top rate of 40%.

#### Net wealth/worth tax rates

Headline net wealth/worth tax rate (%)	40
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NA stands for Not Applicable (i.e. the territory does not have the indicated tax or requirement)

NP stands for Not Provided (i.e. the information is not currently provided in this chart)

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