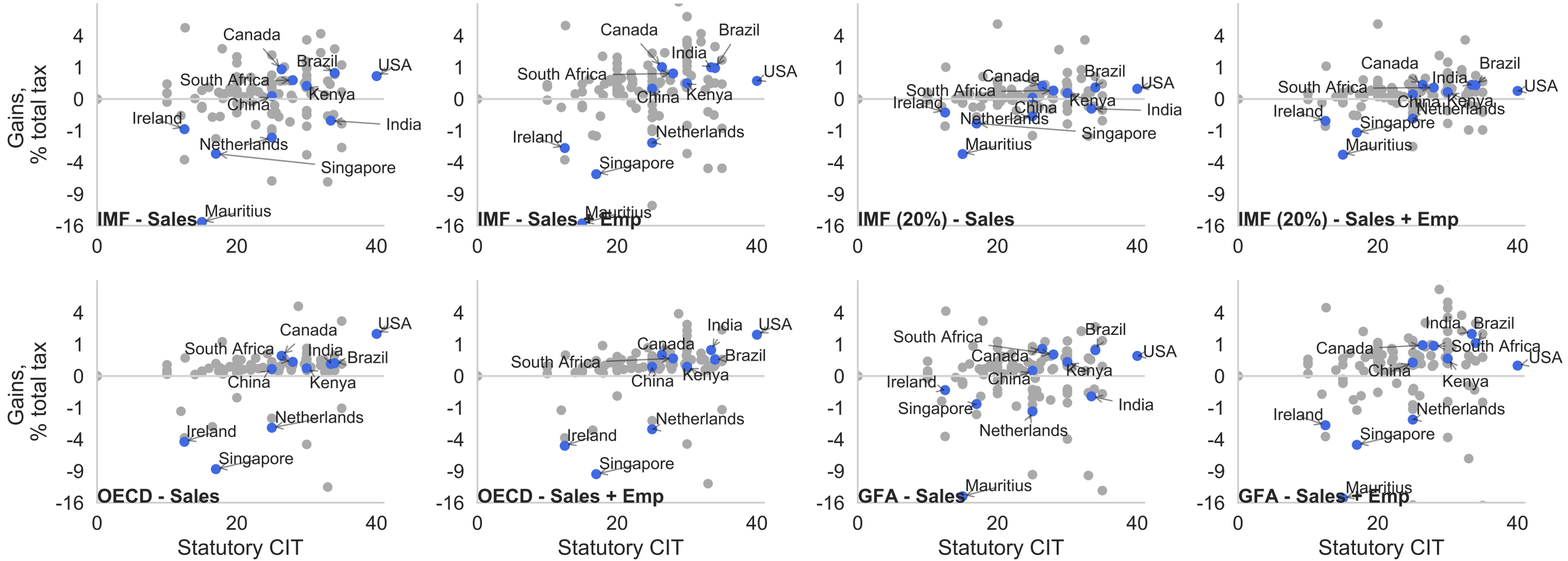
Gains, % total tax
Statutory CIT
IMF - Sales
IMF - Sales + Emp
IMF (20%) - Sales
IMF (20%) - Sales + Emp
OECD - Sales
OECD - Sales + Emp
GFA - Sales
GFA - Sales + Emp
Canada
Brazil
USA
South Africa
Kenya
China
India
Ireland
Netherlands
Singapore
Mauritius
4
1
0
-1
-4
-9
-16
0
20
40