

Exhibit 6.—Highest Statutory Corporate Income Tax Rates in OECD Countries, 2003
[Central government]

Australia	30.0
Austria	34.0
Belgium	40.2
Canada	24.1
Cyprus ¹	10.0
Czech Republic	31.0
Denmark	30.0
Estonia ²	0.0
Finland	29.0
France	36.3
Germany	26.5
Greece	35.0
Hungary	18.0
Iceland ³	30.0
Ireland ⁴	12.5/25.0
Italy	34.0
Japan	30.0
Korea, Republic of	27.0
Latvia	19.0
Lithuania	15.0
Luxembourg	22.9
Malta	35.0
Mexico	34.0
Netherlands	34.5
New Zealand	33.0
Norway	28.0
Poland	27.0
Portugal	33.0
Slovak Republic	25.0
Slovenia	25.0
Spain	35.0
Sweden	28.0
Switzerland	8.5
Turkey	30.0
United Kingdom	30.0
United States	35.0
<i>Unweighted Averages:</i> ⁵	
EU 15	31.1
EU 25	26.6
OECD	29.3

¹ For tax years 2003 and 2004 only an additional 5% is imposed on taxable profits over C£1,000,000.

² For distributed profits (and certain non-business expenses) the rate is approximately 35%

³ 2002 rate from OECD Tax Database.

⁴ The standard rate (on trading income) is 12.5%. The rate on passive income is 25%.

⁵ Midpoint tax rate used for countries with multiple tax rates.

Source: PricewaterhouseCoopers, *Corporate Taxes 2003-2004: Worldwide Summaries*, 2004.