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## PORTRAIT OF A TERRITORY

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(Belgium - Netherlands - Germany)

## COMPARISON OF FRAMEWORK CONDITIONS

At the border between Germany (the Aachen region), Belgium (provinces of Limburg and Liège, and the German-Speaking Community) and the Netherlands (provinces of Limburg and North Brabant), this cross-border

territory displays very few differences in terms of framework conditions. Nevertheless, in terms of corporation tax for example, the level in the Netherlands (25%) is lower than in Germany (15%, to which is added another 15% from the tax on industrial and commercial activities) and Belgium (34%).