



Apple paid less than 2% corporation tax on its profits outside the US, its filing with US regulators has shown. Apple paid \$713m (£445m) in the year to 29 September on foreign pre-tax profits of \$36.8bn (£23.0bn), a rate of 1.9%.

It is the latest company to be identified as paying low rates of overseas tax, following Starbucks, Facebook and Google in recent weeks.

It has not been suggested that any of their tax avoidance schemes are illegal.

All of the companies do pay considerable amounts of other taxes in the UK such as National Insurance and raise large sums of VAT.

Apple's figures for foreign tax appear on page 61 of its form 10k filing with the Securities and Exchange Commission (SEC).

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