# Corporate Tax Haven Index 2019

**Anguilla**

**Rank:** #35

**Corporate Tax Haven Indicators**

1. **Lowest Available Corporate Income Tax**
   - Score: 100

2. **Loopholes and gaps**
   - Score: 100

3. **Foreign Investment Income Treatment**
   - Score: 100

4. **Loss Utilisation**
   - Score: 100

5. **Capital Gains Taxation**
   - Score: 100

6. **Sectoral Exemptions**
   - Score: 100

7. **Tax Holidays and Economic Zones**
   - Score: 100

8. **Patent Boxes**
   - Score: 100

9. **Fictional Interest Deduction**
   - Score: 100

**Transparency**

10. **Public Company Accounts**
    - Score: 100

11. **Country by Country Reporting**
    - Score: 100

12. **Local Filing of Country by Country Reporting**
    - Score: 100

13. **Tax Rulings and Extractive Contracts**
    - Score: 100

14. **Reporting of Tax Avoidance Sheet**
    - Score: 100

15. **Tax Court Secrecy**
    - Score: 100

**Anti-avoidance**

16. **Deduction Limitation for Interest**
    - Score: 100

17. **Deduction Limitation for Royalties**
    - Score: 100

18. **Deduction Limitation for Service Payments**
    - Score: 100

19. **Dividend Withholding Taxes**
    - Score: 100

20. **Controlled Foreign Company Rules**
    - Score: 100

21. **Double Tax Treaty Aggressiveness**
    - Score: 100

**Corporate tax haven score:** 100 / 100

To learn more, visit [www.corporatetaxhavenindex.org](http://www.corporatetaxhavenindex.org)