### Corporate Tax Haven Indicators

**Corporate Tax Haven Index 2019**

**Aruba**

**Rank: #54**

**Corporate tax haven score: 64/100**

**What is the size of the jurisdiction’s share of global investment by multinational corporations?**
- Tiny

**Loopholes and gaps**

1. **Lowest Available Corporate Income Tax**: 71
2. **Foreign Investment Income Treatment**: 100
3. **Loss Utilisation**: 50
4. **Capital Gains Taxation**: 100
5. **Sectoral Exemptions**: 75
6. **Tax Holidays and Economic Zones**: 13
7. **Patent Boxes**: 100
8. **Fictional Interest Deduction**: 0

**Transparency**

9. **Public Company Accounts**: 100
10. **Country by Country Reporting**: 100
11. **Local Filing of Country by Country Reporting**: 100
12. **Tax Rulings and Extractive Contracts**: 100
13. **Reporting of Tax Avoidance Sheet**: 100
14. **Tax Court Secrecy**: 100

**Anti-avoidance**

15. **Deduction Limitation for Interest**: 100
16. **Deduction Limitation for Royalties**: 50
17. **Deduction Limitation for Service Payments**: 100
18. **Dividend Withholding Taxes**: 86
19. **Controlled Foreign Company Rules**: 100

**Double Tax Treaty Aggressiveness**: 1

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