Corporate Tax Haven Index 2019

Bermuda

Rank: #2

Corporate Tax Haven Score: 100 / 100

Corporate Tax Haven Indicators

1. Lowest Available Corporate Income Tax: 100
   - Loopholes and gaps: 100
     1. Foreign Investment Income Treatment: 100
     2. Loss Utilisation: 100
     3. Capital Gains Taxation: 100
     4. Sectoral Exemptions: 100
     5. Tax Holidays and Economic Zones: 100
     6. Patent Boxes: 100
     7. Fictional Interest Deduction: 100

2. Transparency: 100
   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

3. Anti-avoidance: 100
   15. Deduction Limitation for Interest: 100
   16. Deduction Limitation for Royalties: 100
   17. Deduction Limitation for Service Payments: 100
   18. Dividend Withholding Taxes: 100
   19. Controlled Foreign Company Rules: 100

20. Double Tax Treaty Aggressiveness: 100

To learn more, visit www.corporatetaxhavenindex.org