Corporate Tax Haven Index 2019

Rank: **#3**  
Cayman Islands

### 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

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

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

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

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

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

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

### Anti-avoidance

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

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

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

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

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

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

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