Curacao

Corporate Tax Haven Indicators

1. Lowest Available Corporate Income Tax: 100
2. Foreign Investment Income Treatment: 100
3. Loss Utilisation: 50
4. Capital Gains Taxation: 100
5. Sectoral Exemptions: 81
6. Tax Holidays and Economic Zones: 13
7. Patent Boxes: 90
8. Fictional Interest Deduction: 0

Loopholes and gaps: 62

Transparency: 100

Anti-avoidance: 96

Corporate tax haven score: 72/100

To learn more, visit www.corporatetaxhavenindex.org