# Corporate Tax Haven Index 2019

## Denmark

**Rank:** #36

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

| Small

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**Corporate Tax Haven Indicators**

1. **Lowest Available Corporate Income Tax** 37

2. **Loopholes and gaps**
   - 2. Foreign Investment Income Treatment 25
   - 3. Loss Utilisation 38
   - 4. Capital Gains Taxation 69
   - 5. Sectoral Exemptions 56
   - 6. Tax Holidays and Economic Zones 0
   - 7. Patent Boxes 0
   - 8. Fictional Interest Deduction 0

3. **Transparency**
   - 9. Public Company Accounts 100
   - 10. Country by Country Reporting 50
   - 11. Local Filing of Country by Country Reporting 100
   - 12. Tax Rulings and Extractive Contracts 75
   - 13. Reporting of Tax Avoidance Sheet 100
   - 14. Tax Court Secrecy 50

4. **Anti-avoidance**
   - 15. Deduction Limitation for Interest 75
   - 16. Deduction Limitation for Royalties 100
   - 17. Deduction Limitation for Service Payments 100
   - 18. Dividend Withholding Taxes 100
   - 19. Controlled Foreign Company Rules 0

5. **Double Tax Treaty Aggressiveness** 40

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**Corporate tax haven score:** 52/100

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