# Corporate Tax Haven Index 2019

**Rank:** #24  
**Germany**

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

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Score</th>
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</thead>
<tbody>
<tr>
<td>Corporate tax haven score</td>
<td>52/100</td>
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</tbody>
</table>

**Corporate Tax Haven Indicators**

1. Lowest Available Corporate Income Tax       | 35    |
2. Foreign Investment Income Treatment         | 25    |
3. Loss Utilisation                            | 88    |
4. Capital Gains Taxation                      | 97    |
5. Sectoral Exemptions                         | 50    |
6. Tax Holidays and Economic Zones             | 0     |
7. Patent Boxes                                | 0     |
8. Fictional Interest Deduction                | 0     |

**Loopholes and gaps**

- 37

**Transparency**

9. Public Company Accounts                     | 100   |
10. Country by Country Reporting               | 50    |
11. Local Filing of Country by Country Reporting | 0  |
12. Tax Rulings and Extractive Contracts       | 70    |
13. Reporting of Tax Avoidance Sheet           | 100   |
14. Tax Court Secrecy                          | 100   |

**Anti-avoidance**

15. Deduction Limitation for Interest          | 90    |
16. Deduction Limitation for Royalties         | 75    |
17. Deduction Limitation for Service Payments  | 100   |
18. Dividend Withholding Taxes                 | 100   |
19. Controlled Foreign Company Rules           | 0     |

20. Double Tax Treaty Aggressiveness           | 47    |

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