# Corporate Tax Haven Index 2019

**Rank:** #60  
**Ghana**

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

- Tiny

How corrosive are the jurisdiction’s corporate tax policies to the global economy?

Corporate tax haven score: 49 / 100

## Corporate Tax Haven Indicators

1. Lowest Available Corporate Income Tax: 29

### Loopholes and gaps

2. Foreign Investment Income Treatment: 0
3. Loss Utilisation: 63
4. Capital Gains Taxation: 64
5. Sectoral Exemptions: 56
6. Tax Holidays and Economic Zones: 88
7. Patent Boxes: 0
8. Fictional Interest Deduction: 0

### Transparency

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: 50
13. Reporting of Tax Avoidance Sheet: 100
14. Tax Court Secrecy: 50

### Anti-avoidance

15. Deduction Limitation for Interest: 80
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: 1

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