Guernsey

Corporate Tax Haven Index 2019

Rank: #15

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

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

Corporate tax haven score: 98 / 100

Corporate Tax Haven Indicators

1. Lowest Available Corporate Income Tax: 100

Loopholes and gaps

2. Foreign Investment Income Treatment: 100
3. Loss Utilisation: 100
4. Capital Gains Taxation: 100
5. Sectoral Exemptions: 100
6. Tax Holidays and Economic Zones: 100
7. Patent Boxes: 100
8. Fictional Interest Deduction: 100

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: 100
13. Reporting of Tax Avoidance Sheet: 100
14. Tax Court Secrecy: 25

Anti-avoidance

15. Deduction Limitation for Interest: 100
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: 100

To learn more, visit www.corporatetaxhavenindex.org