Corporate Tax Haven Index 2019

Rank: **#38**

**Lebanon**

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

1. **Lowest Available Corporate Income Tax** 100

### Loopholes and gaps

2. Foreign Investment Income Treatment 75
3. Loss Utilisation 13
4. Capital Gains Taxation 100
5. Sectoral Exemptions 100
6. Tax Holidays and Economic Zones 88
7. Patent Boxes 100
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 0
13. Reporting of Tax Avoidance Sheet 100
14. Tax Court Secrecy 75

### 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** 17

Corporate tax haven score: **73/100**

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