# Corporate Tax Haven Index 2019

## Liberia

**Rank:** #57

### 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**
   - Score: 29

2. **Loopholes and gaps**
   - Score: 32
   - 2. Foreign Investment Income Treatment: 100
   - 3. Loss Utilisation: 38
   - 4. Capital Gains Taxation: 64
   - 5. Sectoral Exemptions: 0
   - 6. Tax Holidays and Economic Zones: 25
   - 7. Patent Boxes: 0
   - 8. Fictional Interest Deduction: 0

3. **Transparency**
   - Score: 87
   - 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: 20
   - 13. Reporting of Tax Avoidance Sheet: 100
   - 14. Tax Court Secrecy: 100

4. **Anti-avoidance**
   - Score: 97
   - 15. Deduction Limitation for Interest: 100
   - 16. Deduction Limitation for Royalties: 100
   - 17. Deduction Limitation for Service Payments: 100
   - 18. Dividend Withholding Taxes: 86
   - 19. Controlled Foreign Company Rules: 100
   - 20. Double Tax Treaty Aggressiveness: 0

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