Corporate Tax Haven Index 2019

Luxembourg

Rank: #6

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: 72/100

Corporate Tax Haven Indicators

1. Lowest Available Corporate Income Tax
   - Score: 99

Loopholes and gaps

2. Foreign Investment Income Treatment
   - Score: 100

3. Loss Utilisation
   - Score: 38

4. Capital Gains Taxation
   - Score: 100

5. Sectoral Exemptions
   - Score: 63

6. Tax Holidays and Economic Zones
   - Score: 13

7. Patent Boxes
   - Score: 100

8. Fictional Interest Deduction
   - Score: 0

Transparency

9. Public Company Accounts
   - Score: 25

10. Country by Country Reporting
    - Score: 50

11. Local Filing of Country by Country Reporting
    - Score: 100

12. Tax Rulings and Extractive Contracts
    - Score: 75

13. Reporting of Tax Avoidance Sheet
    - Score: 100

14. Tax Court Secrecy
    - Score: 75

Anti-avoidance

15. Deduction Limitation for Interest
    - Score: 90

16. Deduction Limitation for Royalties
    - Score: 100

17. Deduction Limitation for Service Payments
    - Score: 100

18. Dividend Withholding Taxes
    - Score: 100

19. Controlled Foreign Company Rules
    - Score: 75

20. Double Tax Treaty Aggressiveness
    - Score: 40

To learn more, visit www.corporatetaxhavenindex.org