### Corporate Tax Haven Indicators

**Rank:** #43  
**Country:** Romania

#### What is the size of the jurisdiction's share of global investment by multinational corporations?
- Small

#### How corrosive are the jurisdiction’s corporate tax policies to the global economy?
- Recycle icon

**Corporate tax haven score:** 56 / 100

##### 1. Lowest Available Corporate Income Tax
- Score: 54

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

##### Transparency
- Score: 92
- 9. Public Company Accounts: 100
- 10. Country by Country Reporting: 50
- 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: 100

##### Anti-avoidance
- Score: 75
- 15. Deduction Limitation for Interest: 75
- 16. Deduction Limitation for Royalties: 100
- 17. Deduction Limitation for Service Payments: 100
- 18. Dividend Withholding Taxes: 100
- 19. Controlled Foreign Company Rules: 0

##### 20. Double Tax Treaty Aggressiveness
- Score: 19

---

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