Corporate Tax Haven Index 2019

Rank: #62  Tanzania

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: 46 / 100

Corporate Tax Haven Indicators

1. Lowest Available Corporate Income Tax 14
2. Foreign Investment Income Treatment 0
3. Loss Utilisation 100
4. Capital Gains Taxation 57
5. Sectoral Exemptions 6
6. Tax Holidays and Economic Zones 75
7. Patent Boxes 0
8. Fictional Interest Deduction 0

Loopholes and gaps

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 95
13. Reporting of Tax Avoidance Sheet 100
14. Tax Court Secrecy 100

Transparency

Anti-avoidance

15. Deduction Limitation for Interest 100
16. Deduction Limitation for Royalties 50
17. Deduction Limitation for Service Payments 100
18. Dividend Withholding Taxes 86
19. Controlled Foreign Company Rules 75
20. Double Tax Treaty Aggressiveness 1

To learn more, visit www.corporatetaxhavenindex.org