Corporate Tax Haven Index - 2021 Results

The Corporate Tax Haven Index is a ranking of jurisdiction most complicit in helping multinational corporations underpay corporate income tax. The Corporate Tax Haven Index thoroughly evaluates each jurisdiction's tax and financial systems to create a clear picture of the world's greatest enablers of global corporate tax abuse, and to highlight the laws and policies that policymakers can amend to reduce their jurisdiction's enabling of corporate tax abuse.

Jurisdictions are ranked by their CTHI value (Corporate Tax Haven Index value), which is calculated by combining a jurisdiction's Haven Score and Global Scale Weight. A jurisdiction's Haven Score is a measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow and is assessed against 20 indicators. A jurisdiction's Global Scale Weight is a measure of how much financial activity from multinational corporations the jurisdiction hosts. Combining a jurisdiction's Haven Score and Global Scale Weight gives a picture of how much of the world's corporate financial activity is put at risk of corporate tax abuse by the jurisdiction.

1. British Virgin Islands

CTHI Share: 6.4%

British Virgin Islands is responsible for 6.4% of the world's corporate tax abuse risks.

Haven Score: 100
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 2.3%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 2,854
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

2. Cayman Islands

CTHI Share: 6.0%

Cayman Islands is responsible for 6.0% of the world's corporate tax abuse risks.

Haven Score: 100
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 1.9%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 2,653
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

3. Bermuda

CTHI Share: 5.7%

Bermuda is responsible for 5.7% of the world's corporate tax abuse risks.

Haven Score: 100
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 1.6%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 2,508
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

4. Netherlands

CTHI Share: 5.5%

Netherlands is responsible for 5.5% of the world's corporate tax abuse risks.

Haven Score: 80
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 11%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 2,454
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

5. Switzerland

CTHI Share: 5.1%

Switzerland is responsible for 5.1% of the world's corporate tax abuse risks.

Haven Score: 89
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 3.4%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 2,261
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

6. Luxembourg

CTHI Share: 4.1%

Luxembourg is responsible for 4.1% of the world's corporate tax abuse risks.

Haven Score: 74
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 9%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 1,815
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.
7. Hong Kong

CTHI Share: 4.1%

Hong Kong is responsible for 4.1% of the world's corporate tax abuse risks.

Haven Score: 78
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 5.5%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 1,805
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

8. Jersey

CTHI Share: 3.9%

Jersey is responsible for 3.9% of the world's corporate tax abuse risks.

Haven Score: 100
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 0.51%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 1,724
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

9. Singapore

CTHI Share: 3.9%

Singapore is responsible for 3.9% of the world's corporate tax abuse risks.

Haven Score: 85
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 2.3%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 1,714
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

10. United Arab Emirates

CTHI Share: 3.8%

United Arab Emirates is responsible for 3.8% of the world's corporate tax abuse risks.

Haven Score: 98
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 0.54%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 1,665
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

11. Ireland

CTHI Share: 3.3%

Ireland is responsible for 3.3% of the world's corporate tax abuse risks.

Haven Score: 77
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 3.2%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 1,459
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

12. Bahamas

CTHI Share: 3.3%

Bahamas is responsible for 3.3% of the world's corporate tax abuse risks.

Haven Score: 100
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 0.31%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 1,454
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

13. United Kingdom

CTHI Share: 3.1%

United Kingdom is responsible for 3.1% of the world's corporate tax abuse risks.

Haven Score: 69
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 7.3%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 1,382
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.
14. Cyprus

CTHI Share: 3.1%

Cyprus is responsible for 3.1% of the world’s corporate tax abuse risks.

Haven Score: 85
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 1.1%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 1,379
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

15. Mauritius

CTHI Share: 2.3%

Mauritius is responsible for 2.3% of the world's corporate tax abuse risks.

Haven Score: 81
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 0.66%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 1,013
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

16. Belgium

CTHI Share: 2.2%

Belgium is responsible for 2.2% of the world's corporate tax abuse risks.

Haven Score: 73
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 1.6%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 973
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

17. Guernsey

CTHI Share: 2.2%

Guernsey is responsible for 2.2% of the world's corporate tax abuse risks.

Haven Score: 98
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 0.1%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 954
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

18. France

CTHI Share: 2.1%

France is responsible for 2.1% of the world's corporate tax abuse risks.

Haven Score: 67
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 2.8%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 908
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

19. China

CTHI Share: 2.0%

China is responsible for 2.0% of the world's corporate tax abuse risks.

Haven Score: 63
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 4.9%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 896
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

20. Isle of Man

CTHI Share: 1.9%

Isle of Man is responsible for 1.9% of the world's corporate tax abuse risks.

Haven Score: 100
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight: 0.061%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value: 850
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.
21. Malta

**CTHI Share: 1.7%**
Malta is responsible for 1.7% of the world's corporate tax abuse risks.

**Haven Score:** 79
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

**Global Scale Weight:** 0.37%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

**CTHI Value:** 763
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

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22. Spain

**CTHI Share: 1.6%**
Spain is responsible for 1.6% of the world's corporate tax abuse risks.

**Haven Score:** 65
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

**Global Scale Weight:** 1.6%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

**CTHI Value:** 688
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

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23. Germany

**CTHI Share: 1.4%**
Germany is responsible for 1.4% of the world's corporate tax abuse risks.

**Haven Score:** 58
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

**Global Scale Weight:** 3.4%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

**CTHI Value:** 634
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

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24. Hungary

**CTHI Share: 1.4%**
Hungary is responsible for 1.4% of the world's corporate tax abuse risks.

**Haven Score:** 72
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

**Global Scale Weight:** 0.41%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

**CTHI Value:** 599
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

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25. USA

**CTHI Share: 1.2%**
USA is responsible for 1.2% of the world's corporate tax abuse risks.

**Haven Score:** 47
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

**Global Scale Weight:** 12%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

**CTHI Value:** 514
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

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26. Sweden

**CTHI Share: 1.1%**
Sweden is responsible for 1.1% of the world's corporate tax abuse risks.

**Haven Score:** 61
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

**Global Scale Weight:** 0.9%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

**CTHI Value:** 467
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

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27. Italy

**CTHI Share: 1.0%**
Italy is responsible for 1.0% of the world's corporate tax abuse risks.

**Haven Score:** 58
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

**Global Scale Weight:** 1.2%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

**CTHI Value:** 443
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.
28. Panama

**CTHI Share: 0.93%**

Panama is responsible for 0.9% of the world's corporate tax abuse risks.

- **Haven Score:** 72
- **Global Scale Weight:** 0.13%
- **CTHI Value:** 411

29. Curacao

**CTHI Share: 0.8%**

Curacao is responsible for 0.8% of the world's corporate tax abuse risks.

- **Haven Score:** 72
- **Global Scale Weight:** 0.08%
- **CTHI Value:** 353

30. Gibraltar

**CTHI Share: 0.79%**

Gibraltar is responsible for 0.8% of the world's corporate tax abuse risks.

- **Haven Score:** 66
- **Global Scale Weight:** 0.17%
- **CTHI Value:** 349

31. Mexico

**CTHI Share: 0.73%**

Mexico is responsible for 0.7% of the world's corporate tax abuse risks.

- **Haven Score:** 54
- **Global Scale Weight:** 0.85%
- **CTHI Value:** 324

32. Finland

**CTHI Share: 0.69%**

Finland is responsible for 0.7% of the world's corporate tax abuse risks.

- **Haven Score:** 60
- **Global Scale Weight:** 0.29%
- **CTHI Value:** 304

33. Austria

**CTHI Share: 0.68%**

Austria is responsible for 0.7% of the world's corporate tax abuse risks.

- **Haven Score:** 56
- **Global Scale Weight:** 0.54%
- **CTHI Value:** 303

34. Denmark

**CTHI Share: 0.67%**

Denmark is responsible for 0.7% of the world's corporate tax abuse risks.

- **Haven Score:** 56
- **Global Scale Weight:** 0.44%
- **CTHI Value:** 295
<table>
<thead>
<tr>
<th>Rank</th>
<th>Jurisdiction</th>
<th>CTHI Share:</th>
<th>Liechtenstein is responsible for 0.7% of the world's corporate tax abuse risks.</th>
<th>Haven Score</th>
<th>A measure of how much scope for corporate tax abuse the jurisdictions's tax and financial systems allow: 0 means no scope, 100 means unrestrained scope.</th>
<th>Global Scale Weight</th>
<th>A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.</th>
<th>CTHI Value:</th>
<th>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</th>
</tr>
</thead>
<tbody>
<tr>
<td>35.</td>
<td>Liechtenstein</td>
<td>0.66%</td>
<td></td>
<td></td>
<td>71</td>
<td>0.056%</td>
<td>291</td>
<td></td>
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</tr>
<tr>
<td>36.</td>
<td>Turks and Caicos Islands</td>
<td>0.66%</td>
<td>Turks and Caicos Islands is responsible for 0.7% of the world's corporate tax abuse risks.</td>
<td></td>
<td>100</td>
<td>0.002%</td>
<td>290</td>
<td></td>
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<tr>
<td>37.</td>
<td>Czechia</td>
<td>0.61%</td>
<td>Czechia is responsible for 0.6% of the world's corporate tax abuse risks.</td>
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<td>58</td>
<td>0.25%</td>
<td>269</td>
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<tr>
<td>38.</td>
<td>Estonia</td>
<td>0.58%</td>
<td>Estonia is responsible for 0.6% of the world's corporate tax abuse risks.</td>
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<td>70</td>
<td>0.042%</td>
<td>257</td>
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<td>39.</td>
<td>Anguilla</td>
<td>0.58%</td>
<td>Anguilla is responsible for 0.6% of the world's corporate tax abuse risks.</td>
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<td>100</td>
<td>0.002%</td>
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<td>40.</td>
<td>Costa Rica</td>
<td>0.57%</td>
<td>Costa Rica is responsible for 0.6% of the world's corporate tax abuse risks.</td>
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<td>0.055%</td>
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<td>41.</td>
<td>Romania</td>
<td>0.56%</td>
<td>Romania is responsible for 0.6% of the world's corporate tax abuse risks.</td>
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<td>62</td>
<td>0.11%</td>
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<td>No.</td>
<td>Country</td>
<td>CTHI Share:</td>
<td>Latvia is responsible for 0.5% of the world's corporate tax abuse risks.</td>
<td>Haven Score</td>
<td>A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow: 0 means no scope, 100 means unrestrained scope.</td>
<td>Global Scale Weight</td>
<td>A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.</td>
<td>CTHI Value:</td>
<td>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</td>
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<tr>
<td>42</td>
<td>Latvia</td>
<td>0.54%</td>
<td></td>
<td>73</td>
<td></td>
<td>0.023%</td>
<td></td>
<td>239</td>
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<tr>
<td>43</td>
<td>Lebanon</td>
<td>0.5%</td>
<td>Lebanon is responsible for 0.5% of the world's corporate tax abuse risks.</td>
<td>75</td>
<td>A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.</td>
<td>0.014%</td>
<td>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</td>
<td>222</td>
<td>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</td>
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<tr>
<td>44</td>
<td>Monaco</td>
<td>0.46%</td>
<td>Monaco is responsible for 0.5% of the world's corporate tax abuse risks.</td>
<td>67</td>
<td></td>
<td>0.03%</td>
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<td>206</td>
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<td>45</td>
<td>South Africa</td>
<td>0.45%</td>
<td>South Africa is responsible for 0.4% of the world's corporate tax abuse risks.</td>
<td>49</td>
<td></td>
<td>0.44%</td>
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<td>198</td>
<td></td>
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<tr>
<td>46</td>
<td>Liberia</td>
<td>0.42%</td>
<td>Liberia is responsible for 0.4% of the world's corporate tax abuse risks.</td>
<td>68</td>
<td></td>
<td>0.022%</td>
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<td>47</td>
<td>Macao</td>
<td>0.39%</td>
<td>Macao is responsible for 0.4% of the world's corporate tax abuse risks.</td>
<td>58</td>
<td></td>
<td>0.069%</td>
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<td>174</td>
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<td>Bulgaria</td>
<td>0.38%</td>
<td>Bulgaria is responsible for 0.4% of the world's corporate tax abuse risks.</td>
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<td></td>
<td>0.061%</td>
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<td>Rank</td>
<td>Country</td>
<td>CTHI Share: 0.37%</td>
<td>Seychelles is responsible for 0.4% of the world's corporate tax abuse risks.</td>
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<td>Haven Score</td>
<td>68</td>
<td>A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.</td>
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<td></td>
<td>Global Scale Weight</td>
<td>0.014%</td>
<td>A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.</td>
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<td>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</td>
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<td>50.</td>
<td>Portugal</td>
<td>CTHI Share: 0.35%</td>
<td>Portugal is responsible for 0.4% of the world's corporate tax abuse risks.</td>
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<td></td>
<td>Haven Score</td>
<td>49</td>
<td>A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.</td>
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<td>Global Scale Weight</td>
<td>0.24%</td>
<td>A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.</td>
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<td>CTHI Value:</td>
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<td>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</td>
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<td>51.</td>
<td>Slovakia</td>
<td>CTHI Share: 0.35%</td>
<td>Slovakia is responsible for 0.3% of the world's corporate tax abuse risks.</td>
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<td>Haven Score</td>
<td>55</td>
<td>A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.</td>
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<td></td>
<td>Global Scale Weight</td>
<td>0.078%</td>
<td>A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.</td>
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<tr>
<td></td>
<td>CTHI Value:</td>
<td>154</td>
<td>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</td>
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</tr>
<tr>
<td>52.</td>
<td>Poland</td>
<td>CTHI Share: 0.33%</td>
<td>Poland is responsible for 0.3% of the world's corporate tax abuse risks.</td>
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<tr>
<td></td>
<td>Haven Score</td>
<td>46</td>
<td>A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.</td>
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<tr>
<td></td>
<td>Global Scale Weight</td>
<td>0.3%</td>
<td>A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.</td>
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<td></td>
<td>CTHI Value:</td>
<td>144</td>
<td>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</td>
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<tr>
<td>53.</td>
<td>Croatia</td>
<td>CTHI Share: 0.3%</td>
<td>Croatia is responsible for 0.3% of the world's corporate tax abuse risks.</td>
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<tr>
<td></td>
<td>Haven Score</td>
<td>56</td>
<td>A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.</td>
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<tr>
<td></td>
<td>Global Scale Weight</td>
<td>0.044%</td>
<td>A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.</td>
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<tr>
<td></td>
<td>CTHI Value:</td>
<td>131</td>
<td>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</td>
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<tr>
<td>54.</td>
<td>Lithuania</td>
<td>CTHI Share: 0.28%</td>
<td>Lithuania is responsible for 0.3% of the world's corporate tax abuse risks.</td>
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<tr>
<td></td>
<td>Haven Score</td>
<td>57</td>
<td>A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.</td>
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<tr>
<td></td>
<td>Global Scale Weight</td>
<td>0.031%</td>
<td>A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.</td>
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<tr>
<td></td>
<td>CTHI Value:</td>
<td>123</td>
<td>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</td>
<td></td>
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<tr>
<td>55.</td>
<td>Taiwan</td>
<td>CTHI Share: 0.22%</td>
<td>Taiwan is responsible for 0.2% of the world's corporate tax abuse risks.</td>
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<tr>
<td></td>
<td>Haven Score</td>
<td>43</td>
<td>A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.</td>
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<tr>
<td></td>
<td>Global Scale Weight</td>
<td>0.17%</td>
<td>A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.</td>
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<tr>
<td></td>
<td>CTHI Value:</td>
<td>98</td>
<td>A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.</td>
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</tr>
</tbody>
</table>
56. Aruba

CTHI Share: 0.21%

Aruba is responsible for 0.2% of the world's corporate tax abuse risks.

Haven Score
A measure of how much scope for corporate tax abuse the jurisdictions's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value:
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

57. Greece

CTHI Share: 0.21%

Greece is responsible for 0.2% of the world's corporate tax abuse risks.

Haven Score
A measure of how much scope for corporate tax abuse the jurisdictions's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value:
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

58. Slovenia

CTHI Share: 0.21%

Slovenia is responsible for 0.2% of the world's corporate tax abuse risks.

Haven Score
A measure of how much scope for corporate tax abuse the jurisdictions's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value:
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

59. Botswana

CTHI Share: 0.18%

Botswana is responsible for 0.2% of the world's corporate tax abuse risks.

Haven Score
A measure of how much scope for corporate tax abuse the jurisdictions's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value:
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

60. Peru

CTHI Share: 0.15%

Peru is responsible for 0.2% of the world's corporate tax abuse risks.

Haven Score
A measure of how much scope for corporate tax abuse the jurisdictions's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value:
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

61. Ghana

CTHI Share: 0.15%

Ghana is responsible for 0.2% of the world's corporate tax abuse risks.

Haven Score
A measure of how much scope for corporate tax abuse the jurisdictions's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value:
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

62. Andorra

CTHI Share: 0.15%

Andorra is responsible for 0.2% of the world's corporate tax abuse risks.

Haven Score
A measure of how much scope for corporate tax abuse the jurisdictions's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

Global Scale Weight
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

CTHI Value:
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.
<table>
<thead>
<tr>
<th>Country</th>
<th>CTHI Share</th>
<th>Haven Score</th>
<th>Global Scale Weight</th>
<th>CTHI Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kenya</td>
<td>0.14%</td>
<td>50</td>
<td>0.013%</td>
<td>62</td>
</tr>
<tr>
<td>Brazil</td>
<td>0.12%</td>
<td>29</td>
<td>1%</td>
<td>54</td>
</tr>
<tr>
<td>Tanzania</td>
<td>0.11%</td>
<td>48</td>
<td>0.01%</td>
<td>50</td>
</tr>
<tr>
<td>Ecuador</td>
<td>0.097%</td>
<td>43</td>
<td>0.017%</td>
<td>42</td>
</tr>
<tr>
<td>San Marino</td>
<td>0.093%</td>
<td>61</td>
<td>0.001%</td>
<td>41</td>
</tr>
<tr>
<td>Argentina</td>
<td>0.082%</td>
<td>32</td>
<td>0.13%</td>
<td>36</td>
</tr>
<tr>
<td>Gambia</td>
<td>0.029%</td>
<td>50</td>
<td>0.0%</td>
<td>13</td>
</tr>
</tbody>
</table>
Montserrat is responsible for 0.0% of the world's corporate tax abuse risks.

**Haven Score**: 65
A measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow. 0 means no scope, 100 means unrestrained scope.

**Global Scale Weight**: 0%
A measure of how much of the financial activity conducted by multinational corporations around the world is hosted by the jurisdiction.

**CTHI Value**: 3
A measure of how intensely the jurisdiction enables multinational corporations to abuse corporate tax, calculated by combining Haven Score and Global Scale Weight.

Overseas Territories (OTs) and Crown Dependencies (CDs) of the United Kingdom where the British Queen is head of state; powers to appoint key government officials rest with the British Crown; laws must be approved in London; and the UK government holds various other powers (see [here](#) for more details).

British Commonwealth territories which are not OTs or CDs but whose final court of appeal is the Judicial Committee of the Privy Council in London (see [here](#) for more details).