

# 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 jurisdictions 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**

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.

100

**Global Scale Weight**

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

2.3%

**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**

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.

100

**Global Scale Weight**

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

1.9%

**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**

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.

100

**Global Scale Weight**

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

1.6%

**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**

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.

80

**Global Scale Weight**

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

11%

**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**

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.

89

**Global Scale Weight**

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

3.4%

**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**

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.

74

**Global Scale Weight**

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

9%

**CTHI Value:**

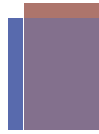
1,815

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 jurisdictions'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 jurisdictions'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:**

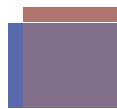
1,724

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 jurisdictions'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 jurisdictions'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 jurisdictions'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 jurisdictions'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 jurisdictions'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 jurisdictions'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 jurisdictions'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:**

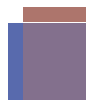
1,013

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 jurisdictions'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 jurisdictions'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 jurisdictions'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 jurisdictions'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 jurisdictions'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 jurisdictions'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.

## 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 jurisdictions'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.

## 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 jurisdictions'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.

## 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 jurisdictions'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.

## 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 jurisdictions'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.

## 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 jurisdictions'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.

## 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 jurisdictions'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

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**



0.13%

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

**CTHI Value:**

411

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

## 29. Curacao

**CTHI Share: 0.8%**

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



**Haven Score**



72

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**



0.08%

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

**CTHI Value:**

353

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

## 30. Gibraltar

**CTHI Share: 0.79%**

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



**Haven Score**



66

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**



0.17%

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

**CTHI Value:**

349

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

## 31. Mexico

**CTHI Share: 0.73%**

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



**Haven Score**



54

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**



0.85%

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

**CTHI Value:**

324

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

## 32. Finland

**CTHI Share: 0.69%**

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



**Haven Score**



60

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**



0.29%

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

**CTHI Value:**

304

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

## 33. Austria

**CTHI Share: 0.68%**

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



**Haven Score**



56

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**



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:**

303

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

## 34. Denmark

**CTHI Share: 0.67%**

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



**Haven Score**



56

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**



0.44%

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

**CTHI Value:**

295

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

### 35. Liechtenstein

**CTHI Share: 0.66%**

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



**Haven Score**



71

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**



0.056%

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

**CTHI Value:**

291

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

### 36. Turks and Caicos Islands

**CTHI Share: 0.66%**

Turks and Caicos Islands is responsible for 0.7% of the world's corporate tax abuse risks.



**Haven Score**



100

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**



0.002%

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

**CTHI Value:**

290

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

### 37. Czechia

**CTHI Share: 0.61%**

Czechia is responsible for 0.6% of the world's corporate tax abuse risks.



**Haven Score**



58

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**



0.25%

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

**CTHI Value:**

269

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

### 38. Estonia

**CTHI Share: 0.58%**

Estonia is responsible for 0.6% of the world's corporate tax abuse risks.



**Haven Score**



70

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**



0.042%

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

**CTHI Value:**

257

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

### 39. Anguilla

**CTHI Share: 0.58%**

Anguilla is responsible for 0.6% of the world's corporate tax abuse risks.



**Haven Score**



100

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**



0.002%

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

**CTHI Value:**

255

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

### 40. Costa Rica

**CTHI Share: 0.57%**

Costa Rica is responsible for 0.6% of the world's corporate tax abuse risks.



**Haven Score**



68

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**



0.055%

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

**CTHI Value:**

253

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

### 41. Romania

**CTHI Share: 0.56%**

Romania is responsible for 0.6% of the world's corporate tax abuse risks.



**Haven Score**



62

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**



0.11%

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

**CTHI Value:**

248

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

## 42. Latvia

**CTHI Share: 0.54%**

Latvia is responsible for 0.5% of the world's corporate tax abuse risks.



**Haven Score**



73

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**



0.023%

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

**CTHI Value:**

239

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

## 43. Lebanon

**CTHI Share: 0.5%**

Lebanon is responsible for 0.5% of the world's corporate tax abuse risks.



**Haven Score**



75

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**



0.014%

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

**CTHI Value:**

222

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

## 44. Monaco

**CTHI Share: 0.46%**

Monaco is responsible for 0.5% of the world's corporate tax abuse risks.



**Haven Score**



67

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**



0.03%

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

**CTHI Value:**

206

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

## 45. South Africa

**CTHI Share: 0.45%**

South Africa is responsible for 0.4% of the world's corporate tax abuse risks.



**Haven Score**



49

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**



0.44%

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

**CTHI Value:**

198

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

## 46. Liberia

**CTHI Share: 0.42%**

Liberia is responsible for 0.4% of the world's corporate tax abuse risks.



**Haven Score**



68

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**



0.022%

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

**CTHI Value:**

187

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

## 47. Macao

**CTHI Share: 0.39%**

Macao is responsible for 0.4% of the world's corporate tax abuse risks.



**Haven Score**



58

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**



0.069%

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

**CTHI Value:**

174

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

## 48. Bulgaria

**CTHI Share: 0.38%**

Bulgaria is responsible for 0.4% of the world's corporate tax abuse risks.



**Haven Score**



58

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**



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:**

169

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

## 49. Seychelles

**CTHI Share: 0.37%**

Seychelles is responsible for 0.4% of the world's corporate tax abuse risks.



**Haven Score**



68

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**



0.014%

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

**CTHI Value:**

166

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

## 50. Portugal

**CTHI Share: 0.35%**

Portugal is responsible for 0.4% of the world's corporate tax abuse risks.



**Haven Score**



49

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**



0.24%

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

**CTHI Value:**

157

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

## 51. Slovakia

**CTHI Share: 0.35%**

Slovakia is responsible for 0.3% of the world's corporate tax abuse risks.



**Haven Score**



55

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**



0.078%

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

**CTHI Value:**

154

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

## 52. Poland

**CTHI Share: 0.33%**

Poland is responsible for 0.3% of the world's corporate tax abuse risks.



**Haven Score**



46

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**



0.3%

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

**CTHI Value:**

144

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

## 53. Croatia

**CTHI Share: 0.3%**

Croatia is responsible for 0.3% of the world's corporate tax abuse risks.



**Haven Score**



56

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**



0.044%

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

**CTHI Value:**

131

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

## 54. Lithuania

**CTHI Share: 0.28%**

Lithuania is responsible for 0.3% of the world's corporate tax abuse risks.



**Haven Score**



57

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**



0.031%

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

**CTHI Value:**

123

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

## 55. Taiwan

**CTHI Share: 0.22%**

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



**Haven Score**



43

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**



0.17%

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

**CTHI Value:**

98

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



## 56. Aruba

**CTHI Share: 0.21%**

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



**Haven Score**



70

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**



0.002%

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

**CTHI Value:**

94

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**



46

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**



0.079%

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

**CTHI Value:**

93

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**



52

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**



0.03%

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

**CTHI Value:**

93

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**



55

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**



0.011%

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

**CTHI Value:**

80

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**



42

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**



0.071%

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

**CTHI Value:**

68

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**



52

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**



0.012%

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

**CTHI Value:**

68

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**



61

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**



0.002%

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

**CTHI Value:**

67

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

### 63. Kenya

**CTHI Share: 0.14%**

Kenya is responsible for 0.1% of the world's corporate tax abuse risks.



**Haven Score**



50

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**



0.013%

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

**CTHI Value:**

62

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

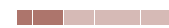
### 64. Brazil

**CTHI Share: 0.12%**

Brazil is responsible for 0.1% of the world's corporate tax abuse risks.



**Haven Score**



29

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**



1%

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

**CTHI Value:**

54

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

### 65. Tanzania

**CTHI Share: 0.11%**

Tanzania is responsible for 0.1% of the world's corporate tax abuse risks.



**Haven Score**



48

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**



0.01%

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

**CTHI Value:**

50

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

### 66. Ecuador

**CTHI Share: 0.097%**

Ecuador is responsible for 0.1% of the world's corporate tax abuse risks.



**Haven Score**



43

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**



0.017%

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

**CTHI Value:**

43

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

### 67. San Marino

**CTHI Share: 0.093%**

San Marino is responsible for 0.1% of the world's corporate tax abuse risks.



**Haven Score**



61

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**



0.001%

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

**CTHI Value:**

41

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

### 68. Argentina

**CTHI Share: 0.082%**

Argentina is responsible for 0.1% of the world's corporate tax abuse risks.



**Haven Score**



32

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**



0.13%

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

**CTHI Value:**

36

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

### 69. Gambia

**CTHI Share: 0.029%**

Gambia is responsible for 0.0% of the world's corporate tax abuse risks.



**Haven Score**



50

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**



0%

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

**CTHI Value:**

13

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

## 70. Montserrat

**CTHI Share: 0.007%**

Montserrat is responsible for 0.0% 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.



65

**Global Scale Weight**

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





0%

**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.

3

 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).