

Tax Haven Score (best 0-5 worst)

Ranking of countries' contribution to global corporate tax avoidance and evasion, on a scale from 0 (best) to 5 (worst). Calculated by first identifying a set of tax havens from various credible bodies, and then assessing three key elements for corporate tax dodging; corporate tax rates, the tax incentives offered, and lack of cooperation with international efforts against tax avoidance. The scale and global significance of the tax avoidance structures were taken into account.

Source: Oxfam (2016). Years: 2016

Indicator	Value	Rating
United Kingdom	5	•
Cyprus	4	•
Ireland	4	•
Luxembourg	4	
Netherlands	4	•
Panama	4	•
Singapore	3	•
Switzerland	3	•
Barbados	2	•
Belgium	2	•
United States	2	•
Bahrain	1	•
China	1	•
Afghanistan	0	•
Albania	0	•
Algeria	0	•
Angola	0	•
Argentina	0	•
Armenia	0	•
Australia	0	•
Austria	0	•
Azerbaijan	0	•
Bangladesh	0	•
Belarus	0	•
Belize	0	•
Benin	0	•
Bhutan	0	•
Bolivia	0	•
Bosnia and Herzegovina	0	•
Botswana	0	•
Brazil	0	•
Bulgaria	0	•
Burkina Faso	0	•
Burundi	0	•
Cambodia	0	•
Cameroon	0	•
Canada	0	•
Central African Republic	0	•
Chad	0	•
Chile	0	•
Colombia	0	
Congo, Dem. Rep.	0	•
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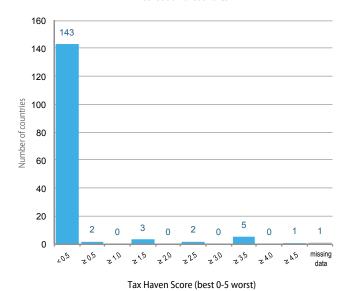
Congo, Rep.

Costa Rica

Indicator	Value	Rating
Cote d'Ivoire	0	•
Croatia	0	•
Cuba	0	•
Czech Republic	0	•
Denmark	0	•
Djibouti	0	•
Dominican Republic	0	•
Ecuador	0	•
Egypt, Arab Rep.	0	•
El Salvador	0	•
Estonia	0	•
Ethiopia	0	•
Finland	0	•
France	0	•
Gabon	0	•
Gambia, The	0	•
Georgia	0	•
Germany	0	•
Ghana	0	•
Greece	0	•
Guatemala	0	•
Guinea	0	•
Guyana	0	•
Haiti	0	•
Honduras	0	•
Hungary	0	•
Iceland	0	•
India	0	•
Indonesia	0	•
Iran, Islamic Rep.	0	•
Iraq	0	•
Israel	0	•
Italy	0	•
Jamaica	0	•
Japan	0	•
Jordan	0	•
Kazakhstan	0	•
Kenya	0	•
Korea, Rep.	0	•
Kuwait	0	
Kyrgyz Republic	0	•
Lao PDR	0	•
Latvia	0	•

Lebanon

Distribution of countries



Indicator	Value	Rating	Indicator	Value	Rating
Lesotho	0	•	Rwanda	0	•
Liberia	0	•	Saudi Arabia	0	•
Lithuania	0	•	Senegal	0	•
Macedonia, FYR	0	•	Serbia	0	•
Madagascar	0	•	Sierra Leone	0	•
Malawi	0	•	Slovak Republic	0	•
Malaysia	0	•	Slovenia	0	•
Mali	0	•	South Africa	0	•
Malta	0	•	Spain	0	•
Mauritania	0	•	Sri Lanka	0	•
Mauritius	0	•	Sudan	0	•
Mexico	0	•	Suriname	0	•
Moldova	0	•	Swaziland	0	•
Mongolia	0	•	Sweden	0	•
Montenegro	0	•	Syrian Arab Republic	0	•
Morocco	0	•	Tajikistan	0	•
Mozambique	0	•	Tanzania	0	•
Myanmar	0	•	Thailand	0	•
Namibia	0	•	Timor-Leste	0	•
Nepal	0	•	Togo	0	•
New Zealand	0	•	Trinidad and Tobago	0	•
Nicaragua	0	•	Tunisia	0	•
Niger	0	•	Turkey	0	•
Nigeria	0	•	Uganda	0	•
Norway	0	•	Ukraine	0	•
Oman	0	•	United Arab Emirates	0	•
Pakistan	0	•	Uruguay	0	•
Paraguay	0	•	Uzbekistan	0	•
Peru	0	•	Venezuela, RB	0	•
Philippines	0	•	Vietnam	0	•
Poland	0	•	Yemen, Rep.	0	•
Portugal	0	•	Zambia	0	•
Qatar	0	•	Zimbabwe	0	•

Detailed metadata and quantitative thresholds used for each indicator are available online at www.sdgindex.org. Data refer to the most recent year available during the period specified.

Romania

Russian Federation

Turkmenistan

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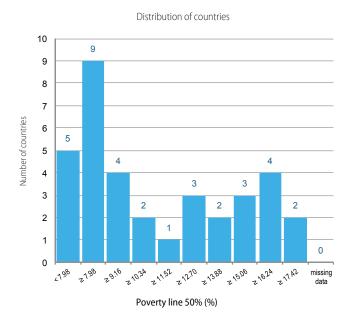
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Poverty rate after taxes and transfers, Poverty line 50% (% population) (For OECD countries only)

Relative poverty is measured as the share of the population whose incomes fall below half the median disposable income for the entire population. The income threshold for relative poverty changes over time with changes in median $\,$ disposable income.

Source: OECD (2017a). Years: 2012-2014



Value	Rating	Indicator	Value	Rating
18.6	•	Belgium	10.0	•
17.5	•	New Zealand	9.9	•
17.2	•	Slovenia	9.5	•
16.8	•	Germany	9.1	•
16.7	•	Austria	9.0	•
16.3	•	Ireland	8.9	•
16.1	•	Sweden	8.8	•
15.9	•	Switzerland	8.6	•
15.1	•	Luxembourg	8.4	•
14.4	•	Netherlands	8.4	•
14.1	•	Slovak Republic	8.4	•
13.6	•	France	8.0	•
13.3	•	Norway	7.8	•
12.8	•	Finland	6.8	•
12.6	•	Czech Republic	6.0	•
10.5	•	Denmark	5.4	•
10.4	•	Iceland	4.6	•
10.1	•			
	18.6 17.5 17.2 16.8 16.7 16.3 16.1 15.9 15.1 14.4 14.1 13.6 13.3 12.8 12.6 10.5 10.4	18.6 • 17.5 • 17.2 • 16.8 • 16.7 • 16.3 • 16.1 • 15.9 • 15.1 • 14.4 • 14.1 • 13.6 • 13.3 • 12.8 • 12.6 • 10.5 • 10.4 •	18.6 Belgium 17.5 New Zealand 17.2 Slovenia 16.8 Germany 16.7 Austria 16.3 Ireland 16.1 Sweden 15.9 Switzerland 15.1 Luxembourg 14.4 Netherlands 14.1 Slovak Republic 13.6 France 13.3 Norway 12.8 Finland 12.6 Czech Republic 10.5 Denmark 10.4 Iceland	18.6 Belgium 10.0 17.5 New Zealand 9.9 17.2 Slovenia 9.5 16.8 Germany 9.1 16.7 Austria 9.0 16.3 Ireland 8.9 16.1 Sweden 8.8 15.9 Switzerland 8.6 15.1 Luxembourg 8.4 14.4 Netherlands 8.4 14.1 Slovak Republic 8.4 13.6 France 8.0 13.3 Norway 7.8 12.8 Finland 6.8 12.6 Czech Republic 6.0 10.5 Denmark 5.4 10.4 Iceland 4.6



Daily smokers (%, aged 15+) (For OECD countries only)

The percentage of the population aged 15 years and older who are reported to smoke daily.

Source: OECD (2017a). Years: 2008-2015

	Distribution of countries											
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Indicator	Value	Rating	Indicator	Value	Rating
Chile	29.8	•	Ireland	19.0	•
Greece	27.3	•	United Kingdom	19.0	•
Hungary	25.8	•	Belgium	18.9	•
Latvia	24.6	•	Slovenia	18.9	•
Austria	24.3	•	Israel	17.1	•
Turkey	23.8	•	Denmark	17.0	•
Spain	23.0	•	Portugal	16.8	•
Slovak Republic	22.9	•	Finland	15.4	•
Poland	22.7	•	Luxembourg	15.0	•
France	22.4	•	New Zealand	15.0	•
Czech Republic	22.3	•	Canada	14.0	•
Estonia	22.1	•	Australia	13.0	•
Germany	20.9	•	Norway	13.0	•
Switzerland	20.4	•	United States	12.9	•
Korea, Rep.	20.0	•	Sweden	11.9	•
Italy	19.8	•	Iceland	10.5	•
Japan	19.6	•	Mexico	7.6	•
Netherlands	19.1	•			

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