## Corporate Tax Haven Indicators

### 1. Lowest Available Corporate Income Tax
- Score: 100

### Loopholes and gaps
- Foreign Investment Income Treatment: 100
- Loss Utilisation: 100
- Capital Gains Taxation: 100
- Sectoral Exemptions: 100
- Tax Holidays and Economic Zones: 100
- Patent Boxes: 100
- Fictional Interest Deduction: 100

### Transparency
- Public Company Accounts: 100
- Country by Country Reporting: 100
- Local Filing of Country by Country Reporting: 100
- Tax Rulings and Extractive Contracts: 100
- Reporting of Tax Avoidance Sheet: 100
- Tax Court Secrecy: 100

### Anti-avoidance
- Deduction Limitation for Interest: 100
- Deduction Limitation for Royalties: 100
- Deduction Limitation for Service Payments: 100
- Dividend Withholding Taxes: 100
- Controlled Foreign Company Rules: 100

### 20. Double Tax Treaty Aggressiveness
- Score: 100

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