### Corporate Tax Haven Indicators

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

#### Loopholes and Gaps
- 2. **Foreign Investment Income Treatment**: 100
- 3. **Loss Utilisation**: 100
- 4. **Capital Gains Taxation**: 100
- 5. **Sectoral Exemptions**: 100
- 6. **Tax Holidays and Economic Zones**: 100
- 7. **Patent Boxes**: 100
- 8. **Fictional Interest Deduction**: 100

#### Transparency
- 9. **Public Company Accounts**: 100
- 10. **Country by Country Reporting**: 100
- 11. **Local Filing of Country by Country Reporting**: 100
- 12. **Tax Rulings and Extractive Contracts**: 100
- 13. **Reporting of Tax Avoidance Sheet**: 100
- 14. **Tax Court Secrecy**: 100

#### Anti-Avoidance
- 15. **Deduction Limitation for Interest**: 100
- 16. **Deduction Limitation for Royalties**: 100
- 17. **Deduction Limitation for Service Payments**: 100
- 18. **Dividend Withholding Taxes**: 100
- 19. **Controlled Foreign Company Rules**: 100

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

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