## Corporate Tax Haven Indicators

### Lowest Available Corporate Income Tax

- **Score:** 100
- **Rank:** #11

### Loopholes and Gaps

1. **Foreign Investment Income Treatment**
   - **Score:** 75
2. **Loss Utilisation**
   - **Score:** 100
3. **Capital Gains Taxation**
   - **Score:** 100
4. **Sectoral Exemptions**
   - **Score:** 63
5. **Tax Holidays and Economic Zones**
   - **Score:** 0
6. **Patent Boxes**
   - **Score:** 100
7. **Fictional Interest Deduction**
   - **Score:** 0

### Transparency

9. **Public Company Accounts**
   - **Score:** 50
10. **Country by Country Reporting**
    - **Score:** 50
11. **Local Filing of Country by Country Reporting**
    - **Score:** 100
12. **Tax Rulings and Extractive Contracts**
    - **Score:** 100
13. **Reporting of Tax Avoidance Sheet**
    - **Score:** 80
14. **Tax Court Secrecy**
    - **Score:** 50

### Anti-avoidance

15. **Deduction Limitation for Interest**
    - **Score:** 100
16. **Deduction Limitation for Royalties**
    - **Score:** 100
17. **Deduction Limitation for Service Payments**
    - **Score:** 100
18. **Dividend Withholding Taxes**
    - **Score:** 100
19. **Controlled Foreign Company Rules**
    - **Score:** 75

### Double Tax Treaty Aggressiveness

- **Score:** 49

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*Corporate tax haven score: 76/100*

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