## Corporate Tax Haven Indicators

### 1. Lowest Available Corporate Income Tax

- **Score:** 100
- **Transparency:** 92
- **Anti-avoidance:** 100
- **Double Tax Treaty Aggressiveness:** 100

### Loopholes and gaps

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

### Transparency

9. **Public Company Accounts**
   - Score: 100
10. **Country by Country Reporting**
    - Score: 100
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: 100
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: 100

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