## Corporate Tax Haven Indicators

### Lowest Available Corporate Income Tax
- **Score:** 57

### Loopholes and Gaps
1. **Foreign Investment Income Treatment:** 50
2. **Loss Utilisation:** 38
3. **Capital Gains Taxation:** 100
4. **Sectoral Exemptions:** 6
5. **Tax Holidays and Economic Zones:** 38
6. **Patent Boxes:** 100
7. **Fictional Interest Deduction:** 0

### Transparency
1. **Public Company Accounts:** 100
2. **Country by Country Reporting:** 50
3. **Local Filing of Country by Country Reporting:** 100
4. **Tax Rulings and Extractive Contracts:** 100
5. **Reporting of Tax Avoidance Sheet:** 100
6. **Tax Court Secrecy:** 50

### Anti-Avoidance
1. **Deduction Limitation for Interest:** 90
2. **Deduction Limitation for Royalties:** 100
3. **Deduction Limitation for Service Payments:** 100
4. **Dividend Withholding Taxes:** 100
5. **Controlled Foreign Company Rules:** 0

### 20. Double Tax Treaty Aggressiveness
- **Score:** 8

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