## Corporate Tax Haven Indicators

### Lowest Available Corporate Income Tax
- **Score:** 100

### Loopholes and Gaps
- **Score:** 52
  1. Foreign Investment Income Treatment: 25
  2. Loss Utilisation: 88
  3. Capital Gains Taxation: 100
  4. Sectoral Exemptions: 100
  5. Tax Holidays and Economic Zones: 50
  6. Patent Boxes: 0
  7. Fictional Interest Deduction: 0

### Transparency
- **Score:** 79
  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: 0
  13. Reporting of Tax Avoidance Sheet: 100
  14. Tax Court Secrecy: 75

### Anti-avoidance
- **Score:** 100
  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
- **Score:** 7

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