## Corporate Tax Haven Indicators

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

### Loopholes and gaps
- **Score:** 52

1. Foreign Investment Income Treatment: 100
2. Loss Utilisation: 13
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:** 83

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: 100

### Anti-avoidance
- **Score:** 91

15. Deduction Limitation for Interest: 100
16. Deduction Limitation for Royalties: 100
17. Deduction Limitation for Service Payments: 100
18. Dividend Withholding Taxes: 57
19. Controlled Foreign Company Rules: 100
20. Double Tax Treaty Aggressiveness: 0

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