## Corporate Tax Haven Indicators

### Transparency
- 9. Public Company Accounts: 100
- 10. Country by Country Reporting: 50
- 11. Local Filing of Country by Country Reporting: 100
- 12. Tax Rulings and Extractive Contracts: 75
- 13. Reporting of Tax Avoidance Sheet: 100
- 14. Tax Court Secrecy: 100

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

### Loopholes and gaps
- 2. Foreign Investment Income Treatment: 100
- 3. Loss Utilisation: 88
- 4. Capital Gains Taxation: 100
- 5. Sectoral Exemptions: 75
- 6. Tax Holidays and Economic Zones: 0
- 7. Patent Boxes: 100
- 8. Fictional Interest Deduction: 0

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**Corporate tax haven score: 78/100**

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