### Corporate Tax Haven Indicators

#### Lowest Available Corporate Income Tax
- **Score:** 46
- **Indicator:** Small

#### Loopholes and gaps
1. Foreign Investment Income Treatment
   - **Score:** 25
2. Loss Utilisation
   - **Score:** 0
3. Capital Gains Taxation
   - **Score:** 46
4. Sectoral Exemptions
   - **Score:** 0
5. Tax Holidays and Economic Zones
   - **Score:** 0
6. Patent Boxes
   - **Score:** 0
7. Fictional Interest Deduction
   - **Score:** 0

#### Transparency
1. Public Company Accounts
   - **Score:** 76
2. Country by Country Reporting
   - **Score:** 25
3. Local Filing of Country by Country Reporting
   - **Score:** 50
4. Tax Rulings and Extractive Contracts
   - **Score:** 100
5. Reporting of Tax Avoidance Sheet
   - **Score:** 80
6. Tax Court Secrecy
   - **Score:** 100

#### Anti-avoidance
1. Deduction Limitation for Interest
   - **Score:** 51
2. Deduction Limitation for Royalties
   - **Score:** 80
3. Deduction Limitation for Service Payments
   - **Score:** 75
4. Dividend Withholding Taxes
   - **Score:** 0
5. Controlled Foreign Company Rules
   - **Score:** 100
6. Double Tax Treaty Aggressiveness
   - **Score:** 20

**Corporate tax haven score:** 40 / 100