## Corporate Tax Haven Indicators

### Lowest Available Corporate Income Tax
- **Score:** 14
- **Transparency:**
  - Public Company Accounts: 100
  - Country by Country Reporting: 50
  - Local Filing of Country by Country Reporting: 100
  - Tax Rulings and Extractive Contracts: 100
  - Reporting of Tax Avoidance Sheet: 50
  - Tax Court Secrecy: 50
- **Anti-avoidance:**
  - Deduction Limitation for Interest: 80
  - Deduction Limitation for Royalties: 100
  - Deduction Limitation for Service Payments: 100
  - Dividend Withholding Taxes: 100
  - Controlled Foreign Company Rules: 0
- **Double Tax Treaty Aggressiveness:** 10

### Loopholes and Gaps
- **Score:** 54
- 2. Foreign Investment Income Treatment: 25
- 3. Loss Utilisation: 0
- 4. Capital Gains Taxation: 100
- 5. Sectoral Exemptions: 25
- 6. Tax Holidays and Economic Zones: 25
- 7. Patent Boxes: 100
- 8. Fictional Interest Deduction: 100

### Corporate Tax Haven Score
- **Score:** 46/100
- **Rank:** #49

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