### Corporate Tax Haven Indicators

#### 1. Lowest Available Corporate Income Tax
- Score: 46

#### Loopholes and gaps
- 2. Foreign Investment Income Treatment: 50
- 3. Loss Utilisation: 38
- 4. Capital Gains Taxation: 73
- 5. Sectoral Exemptions: 63
- 6. Tax Holidays and Economic Zones: 0
- 7. Patent Boxes: 0
- 8. Fictional Interest Deduction: 0

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

#### Anti-avoidance
- 15. Deduction Limitation for Interest: 80
- 16. Deduction Limitation for Royalties: 100
- 17. Deduction Limitation for Service Payments: 100
- 18. Dividend Withholding Taxes: 100
- 19. Controlled Foreign Company Rules: 0

#### 20. Double Tax Treaty Aggressiveness
- Score: 19

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**Corporate tax haven score:** 50 / 100

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