### Corporate Tax Haven Indicators

#### Loopholes and gaps
1. **Lowest Available Corporate Income Tax**
   - #27

2. **Foreign Investment Income Treatment**
   - #27

3. **Loss Utilisation**
   - #27

4. **Capital Gains Taxation**
   - #27

5. **Sectoral Exemptions**
   - #27

6. **Tax Holidays and Economic Zones**
   - #27

7. **Patent Boxes**
   - #27

8. **Fictional Interest Deduction**
   - #27

#### Transparency
9. **Public Company Accounts**
   - #27

10. **Country by Country Reporting**
    - #27

11. **Local Filing of Country by Country Reporting**
    - #27

12. **Tax Rulings and Extractive Contracts**
    - #27

13. **Reporting of Tax Avoidance Sheet**
    - #27

14. **Tax Court Secrecy**
    - #27

#### Anti-avoidance
15. **Deduction Limitation for Interest**
    - #27

16. **Deduction Limitation for Royalties**
    - #27

17. **Deduction Limitation for Service Payments**
    - #27

18. **Dividend Withholding Taxes**
    - #27

19. **Controlled Foreign Company Rules**
    - #27

#### 20. Double Tax Treaty Aggressiveness
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**Corporate tax haven score:** 55 / 100

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