### Corporate Tax Haven Indicators

1. **Lowest Available Corporate Income Tax** 40

2. **Foreign Investment Income Treatment** 25

3. **Loss Utilisation** 38

4. **Capital Gains Taxation** 40

5. **Sectoral Exemptions** 50

6. **Tax Holidays and Economic Zones** 13

7. **Patent Boxes** 100

8. **Fictional Interest Deduction** 0

### Transparency

9. **Public Company Accounts** 100

10. **Country by Country Reporting** 100

11. **Local Filing of Country by Country Reporting** 100

12. **Tax Rulings and Extractive Contracts** 80

13. **Reporting of Tax Avoidance Sheet** 30

14. **Tax Court Secrecy** 50

### Anti-avoidance

15. **Deduction Limitation for Interest** 75

16. **Deduction Limitation for Royalties** 50

17. **Deduction Limitation for Service Payments** 0

18. **Dividend Withholding Taxes** 14

19. **Controlled Foreign Company Rules** 0

20. **Double Tax Treaty Aggressiveness** 34

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**Corporate tax haven score:** 43 / 100

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