



Doing Business 2015 Fact Sheet: Sub-Saharan Africa

- Thirty-five of 47 economies in Sub-Saharan Africa implemented at least one regulatory reform making it easier to do business in the year from June 1, 2013, to June 1, 2014—75 reforms in total.
- **Benin**, the **Democratic Republic of Congo**, **Côte d'Ivoire**, **Senegal**, and **Togo** are among the 10 top improvers worldwide this year—the economies making the biggest improvement in business regulation over the past year. **Senegal** implemented regulatory reforms in six of 10 areas measured by *Doing Business*, while the **Democratic Republic of Congo** and **Côte d'Ivoire** each did so in five areas.
- Since 2005, all economies in the region¹ have implemented business regulatory reforms in the areas measured by *Doing Business*. **Rwanda** implemented the largest number of reforms in the region during this period, followed by **Mauritius** and **Sierra Leone**.
- **Mauritius** has the region's highest ranking on the ease of doing business, at 28 among 189 economies worldwide—followed by **South Africa** (43) and **Rwanda** (46).
- For the first time this year, *Doing Business* collected data for a second city in the 11 economies with a population of more than 100 million. In **Nigeria**, the report analyzes business regulations in both Lagos and Kano.

Summary of 2013/14 *Doing Business* Reforms in Sub-Saharan Africa²

Angola

DB2015 ease of doing business rank: 181

DB2014 back-calculated ease of doing business rank: 180

DB2015 distance to frontier score: 41.9

DB2014 back-calculated distance to frontier score: 41.7; improvement: 0.2

Benin

Benin made starting a business easier by reducing the minimum capital requirement and the fees to be paid at the one-stop shop. It strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions. In addition, Benin made trading across borders easier by reducing the number of documents needed for imports. Finally, it made enforcing contracts easier by creating a commercial section within its court of first instance.

Areas of business regulatory reform: Starting a business, Protecting minority investors, Trading across borders, Enforcing contracts

DB2015 ease of doing business rank: 151

DB2014 back-calculated ease of doing business rank: 167

¹ Excludes South Sudan, which was added to the *Doing Business* sample in 2013.

² The *DB2014 ease of doing business rank* may differ from the one published in the *Doing Business 2014* report. The rank is adjusted to take into account the recent changes implemented by *Doing Business* in the calculation of the ranking, now based on the distance to frontier score; the inclusion of data for a second city in the 11 economies with a population of more than 100 million; the changes in methodology for different indicator sets; and any revisions in the data due to corrections.

The distance to frontier score shows the distance of each economy to the “frontier”—which represents the best performance observed on each of the *Doing Business* indicators. The measure is normalized to range between 0 and 100, with 100 representing the frontier. The difference between the scores shown for DB2015 (2014) and DB2014 (2013) may differ from the size of the improvement reported because of rounding.

DB2015 distance to frontier score: 51.1
DB2014 back-calculated distance to frontier score: 46.6; improvement: 4.5

Botswana

DB2015 ease of doing business rank: 74
DB2014 back-calculated ease of doing business rank: 66
DB2015 distance to frontier score: 64.9
DB2014 back-calculated distance to frontier score: 64.7; improvement: 0.1

Burkina Faso

Burkina Faso strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

Areas of business regulatory reform: Protecting minority investors

DB2015 ease of doing business rank: 167
DB2014 back-calculated ease of doing business rank: 161
DB2015 distance to frontier score: 48.4
DB2014 back-calculated distance to frontier score: 47.9; improvement: 0.5

Burundi

DB2015 ease of doing business rank: 152
DB2014 back-calculated ease of doing business rank: 150
DB2015 distance to frontier score: 51.1
DB2014 back-calculated distance to frontier score: 49.9; improvement: 1.1

Cabo Verde

Cabo Verde improved its credit information system by adopting a new law providing for the establishment of credit bureaus.

Areas of business regulatory reform: Getting credit (credit information)

DB2015 ease of doing business rank: 122
DB2014 back-calculated ease of doing business rank: 118
DB2015 distance to frontier score: 57.9
DB2014 back-calculated distance to frontier score: 58.0; improvement: -0.1

Cameroon

Cameroon improved its credit information system by passing regulations that provide for the establishment and operation of a credit registry database. In addition, Cameroon strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

Areas of business regulatory reform: Getting credit (credit information), Protecting minority investors

DB2015 ease of doing business rank: 158
DB2014 back-calculated ease of doing business rank: 148
DB2015 distance to frontier score: 49.9
DB2014 back-calculated distance to frontier score: 50.4; improvement: -0.5

Central African Republic

The Central African Republic strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions. On the other hand, it made trading across borders more difficult by increasing border checks and security controls at the border post with Cameroon.

Areas of business regulatory reform: Protecting minority investors, Trading across borders (making it more difficult)

DB2015 ease of doing business rank: 187
DB2014 back-calculated ease of doing business rank: 186
DB2015 distance to frontier score: 34.5
DB2014 back-calculated distance to frontier score: 35.2; improvement: -0.7

Chad

Chad strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

Areas of business regulatory reform: Protecting minority investors

DB2015 ease of doing business rank: 185
DB2014 back-calculated ease of doing business rank: 185
DB2015 distance to frontier score: 37.3
DB2014 back-calculated distance to frontier score: 35.6; improvement: 1.7

Comoros

The Comoros strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

Areas of business regulatory reform: Protecting minority investors

DB2015 ease of doing business rank: 159
DB2014 back-calculated ease of doing business rank: 156
DB2015 distance to frontier score: 49.6
DB2014 back-calculated distance to frontier score: 49.0; improvement: 0.5

Congo, Dem. Rep.

The Democratic Republic of Congo made starting a business easier by creating a one-stop shop. And the utility in Kinshasa made getting electricity easier by reducing the number of approvals required for new connections and reducing the burden of the security deposit. In addition, the Democratic Republic of Congo improved access to credit information by establishing a credit registry. Furthermore, it strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions. Moreover, it made paying taxes easier for companies by simplifying corporate income tax returns and abolishing the minimum tax payable depending on a company's size. On the other hand, it increased the rate for the minimum lump-sum tax applied to annual revenue. The Democratic Republic of Congo also made dealing with construction permits more costly by increasing the building permit fee.

Areas of business regulatory reform: Starting a business, Getting electricity, Getting credit (credit information), Protecting minority investors, Paying taxes, Dealing with construction permits (making it more difficult)

DB2015 ease of doing business rank: 184
DB2014 back-calculated ease of doing business rank: 184
DB2015 distance to frontier score: 40.6
DB2014 back-calculated distance to frontier score: 38.4; improvement: 2.2

Congo, Rep.

The Republic of Congo strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions. In addition, it made paying taxes easier for companies by reducing the corporate income tax rate and by abolishing the tax on the rental value of business premises and the tax on company-owned cars.

Areas of business regulatory reform: Protecting minority investors, Paying taxes

DB2015 ease of doing business rank: 178

DB2014 back-calculated ease of doing business rank: 179

DB2015 distance to frontier score: 43.3

DB2014 back-calculated distance to frontier score: 41.8; improvement: 1.5

Côte d'Ivoire

Côte d'Ivoire made starting a business easier by reducing the minimum capital requirement, lowering registration fees, and enabling the one-stop shop to publish notices of incorporation. And it made transferring property easier by digitizing its land registry system and lowering the property registration tax. In addition, Côte d'Ivoire improved its credit information system by introducing regulations that govern the licensing and operation of credit bureaus. Furthermore, it strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions. Finally, Côte d'Ivoire made trading across borders easier by simplifying the processes for producing the inspection report and by reducing port and terminal handling charges at the port of Abidjan.

Areas of business regulatory reform: Starting a business, Registering property, Getting credit (credit information), Protecting minority investors, Trading across borders

DB2015 ease of doing business rank: 147

DB2014 back-calculated ease of doing business rank: 158

DB2015 distance to frontier score: 52.3

DB2014 back-calculated distance to frontier score: 48.9; improvement: 3.4

Equatorial Guinea

Equatorial Guinea strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

Areas of business regulatory reform: Protecting minority investors

DB2015 ease of doing business rank: 165

DB2014 back-calculated ease of doing business rank: 162

DB2015 distance to frontier score: 49.0

DB2014 back-calculated distance to frontier score: 47.7; improvement: 1.3

Eritrea

DB2015 ease of doing business rank: 189

DB2014 back-calculated ease of doing business rank: 189

DB2015 distance to frontier score: 33.2

DB2014 back-calculated distance to frontier score: 32.7; improvement: 0.4

Ethiopia

DB2015 ease of doing business rank: 132

DB2014 back-calculated ease of doing business rank: 129

DB2015 distance to frontier score: 56.3

DB2014 back-calculated distance to frontier score: 55.9; improvement: 0.4

Gabon

Gabon strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions. And it made paying taxes easier for companies by introducing an electronic system for filing and paying value added tax. On the other hand, Gabon made transferring property more costly by increasing the property registration tax rate.

Areas of business regulatory reform: Protecting minority investors, Paying taxes. Registering property (making it more difficult)

DB2015 ease of doing business rank: 144

DB2014 back-calculated ease of doing business rank: 138

DB2015 distance to frontier score: 53.4

DB2014 back-calculated distance to frontier score: 54.0; improvement: -0.5

Gambia, The

The Gambia made starting a business easier by eliminating the requirement to pay stamp duty. And it strengthened minority investor protections by clarifying the duties of directors and providing new venues and remedies for minority shareholders seeking redress for oppressive conduct.

Areas of business regulatory reform: Starting a business, Protecting minority investors

DB2015 ease of doing business rank: 138

DB2014 back-calculated ease of doing business rank: 144

DB2015 distance to frontier score: 54.8

DB2014 back-calculated distance to frontier score: 51.8; improvement: 3.1

Ghana

Ghana made dealing with construction permits less time-consuming by streamlining the process to obtain a building permit. And it made trading across borders easier by upgrading infrastructure at the port of Tema.

Areas of business regulatory reform: Dealing with construction permits, Trading across borders

DB2015 ease of doing business rank: 70

DB2014 back-calculated ease of doing business rank: 69

DB2015 distance to frontier score: 65.2

DB2014 back-calculated distance to frontier score: 64.4; improvement: 0.8

Guinea

Guinea made registering property easier by reorganizing the records at the land registry and reducing the notary fees. In addition, it strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

Areas of business regulatory reform: Registering property, Protecting minority investors

DB2015 ease of doing business rank: 169

DB2014 back-calculated ease of doing business rank: 169

DB2015 distance to frontier score: 47.4

DB2014 back-calculated distance to frontier score: 46.5; improvement: 0.9

Guinea-Bissau

Guinea-Bissau strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

Areas of business regulatory reform: Protecting minority investors

DB2015 ease of doing business rank: 179

DB2014 back-calculated ease of doing business rank: 176

DB2015 distance to frontier score: 43.2

DB2014 back-calculated distance to frontier score: 43.6; improvement: -0.3

Kenya

Kenya improved its credit information system by passing legislation that allows the sharing of both positive and negative credit information and establishes guidelines for the treatment of historical data. However, it made dealing with construction permits more costly by increasing the building permit fees. And it made paying taxes more costly for companies by increasing employers' social security contribution rate.

Areas of business regulatory reform: Getting credit (credit information), Dealing with construction permits (making it more difficult), Paying taxes (making it more difficult)

DB2015 ease of doing business rank: 136

DB2014 back-calculated ease of doing business rank: 137
DB2015 distance to frontier score: 55.0
DB2014 back-calculated distance to frontier score: 54.6; improvement: 0.4

Lesotho

DB2015 ease of doing business rank: 128
DB2014 back-calculated ease of doing business rank: 128
DB2015 distance to frontier score: 56.6
DB2014 back-calculated distance to frontier score: 56.0; improvement: 0.7

Liberia

DB2015 ease of doing business rank: 174
DB2014 back-calculated ease of doing business rank: 168
DB2015 distance to frontier score: 46.6
DB2014 back-calculated distance to frontier score: 46.6; improvement: 0.0

Madagascar

Madagascar made dealing with construction permits easier by reducing the time needed to obtain a building permit.

Areas of business regulatory reform: Dealing with construction permits

DB2015 ease of doing business rank: 163
DB2014 back-calculated ease of doing business rank: 157
DB2015 distance to frontier score: 49.3
DB2014 back-calculated distance to frontier score: 48.9; improvement: 0.3

Malawi

Malawi made starting a business easier by streamlining company name search and registration and by eliminating the requirement for inspection of company premises before issuance of a business license. And it reduced the time required to get electricity by engaging subcontractors to carry out external connection works.

Areas of business regulatory reform: Starting a business, Getting electricity

DB2015 ease of doing business rank: 164
DB2014 back-calculated ease of doing business rank: 163
DB2015 distance to frontier score: 49.2
DB2014 back-calculated distance to frontier score: 47.2; improvement: 2.1

Mali

Mali made dealing with construction permits easier by reducing the time needed to obtain a geotechnical study. In addition, it strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

Areas of business regulatory reform: Dealing with construction permits, Protecting minority investors

DB2015 ease of doing business rank: 146
DB2014 back-calculated ease of doing business rank: 143
DB2015 distance to frontier score: 52.6
DB2014 back-calculated distance to frontier score: 52.1; improvement: 0.5

Mauritania

Mauritania made starting a business easier by creating a one-stop shop and eliminating the publication requirement and the fee to obtain a tax identification number. In addition, it improved its credit information system by lowering the minimum threshold for loans to be included in the registry's database.

Areas of business regulatory reform: Starting a business, Getting credit (credit information)

DB2015 ease of doing business rank: 176

DB2014 back-calculated ease of doing business rank: 173
DB2015 distance to frontier score: 44.2
DB2014 back-calculated distance to frontier score: 44.7; improvement: -0.5

Mauritius

Mauritius made starting a business easier by reducing trade license fees. And it made enforcing contracts easier by introducing an electronic filing system for court users.

Areas of business regulatory reform: Starting a business, Enforcing contracts

DB2015 ease of doing business rank: 28
DB2014 back-calculated ease of doing business rank: 29
DB2015 distance to frontier score: 74.8
DB2014 back-calculated distance to frontier score: 74.4; improvement: 0.4

Mozambique

Mozambique made registering property easier by streamlining procedures at the land registry and municipality. In addition, it made resolving insolvency easier by introducing a court-supervised reorganization procedure and a mechanism for prepackaged reorganizations, by clarifying rules on the appointment and qualifications of insolvency administrators, and by strengthening creditors' rights.

Areas of business regulatory reform: Registering property, Resolving insolvency

DB2015 ease of doing business rank: 127
DB2014 back-calculated ease of doing business rank: 142
DB2015 distance to frontier score: 56.9
DB2014 back-calculated distance to frontier score: 52.2; improvement: 4.7

Namibia

Namibia made paying taxes more complicated for companies by introducing a new vocational education and training levy.

Areas of business regulatory reform: Paying taxes (making it more difficult)

DB2015 ease of doing business rank: 88
DB2014 back-calculated ease of doing business rank: 80
DB2015 distance to frontier score: 62.8
DB2014 back-calculated distance to frontier score: 63.0; improvement: -0.2

Niger

Niger strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

Areas of business regulatory reform: Protecting minority investors

DB2015 ease of doing business rank: 168
DB2014 back-calculated ease of doing business rank: 165
DB2015 distance to frontier score: 47.6
DB2014 back-calculated distance to frontier score: 46.9; improvement: 0.7

Nigeria

DB2015 ease of doing business rank: 170
DB2014 back-calculated ease of doing business rank: 175
DB2015 distance to frontier score: 47.3
DB2014 back-calculated distance to frontier score: 43.7; improvement: 3.6

Rwanda

Rwanda made dealing with construction permits easier by eliminating the fee for obtaining a freehold title and by streamlining the process for obtaining an occupancy permit. And the electricity company made getting electricity less costly by eliminating several fees. In addition, Rwanda improved access to credit by establishing clear priority rules outside bankruptcy for secured creditors and establishing clear grounds

for relief from a stay of enforcement actions by secured creditors during reorganization procedures. On the other hand, Rwanda made starting a business more difficult by requiring companies to buy an electronic billing machine from a certified supplier—though it also made the start-up process easier by launching free mandatory online registration.

Areas of business regulatory reform: Dealing with construction permits, Getting electricity, Getting credit (legal rights), Starting a business (making it more difficult)

DB2015 ease of doing business rank: 46

DB2014 back-calculated ease of doing business rank: 48

DB2015 distance to frontier score: 70.5

DB2014 back-calculated distance to frontier score: 69.4; improvement: 1.1

São Tomé and Príncipe

São Tomé and Príncipe made starting a business easier by eliminating the minimum capital requirement for business entities with no need to obtain a commercial license.

Areas of business regulatory reform: Starting a business

DB2015 ease of doing business rank: 153

DB2014 back-calculated ease of doing business rank: 160

DB2015 distance to frontier score: 50.8

DB2014 back-calculated distance to frontier score: 48.7; improvement: 2.1

Senegal

Senegal made starting a business easier by reducing the minimum capital requirement. And it made dealing with construction permits less time-consuming by reducing the time for processing building permit applications. In addition, Senegal made transferring property easier by replacing the requirement for authorization from the tax authority with a notification requirement and by creating a single step for the property transfer at the land registry. Furthermore, Senegal improved its credit information system by introducing regulations developed by the West African Economic and Monetary Union that govern the licensing and operation of credit bureaus. Moreover, the government strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors; by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions; and by making it possible for shareholder plaintiffs to request from the other party, and from witnesses, documents relevant to the subject matter of the claim during the trial. Finally, it made paying taxes easier for companies by abolishing the vehicle tax and making it possible to download the declaration forms for value added tax online.

Areas of business regulatory reform: Starting a business, Dealing with construction permits, Registering property, Getting credit (credit information), Protecting minority investors, Paying taxes

DB2015 ease of doing business rank: 161

DB2014 back-calculated ease of doing business rank: 171

DB2015 distance to frontier score: 49.4

DB2014 back-calculated distance to frontier score: 46.1; improvement: 3.3

Seychelles

The Seychelles made paying taxes easier for companies by reducing the business tax rate applicable to income above 1 million Seychelles rupees (\$77,700) and by introducing a simplified new tax return allowing joint filing and payment of the business tax, value added tax, and corporate social responsibility tax—though it also increased employers' pension fund contribution rate. In addition, the Seychelles made enforcing contracts easier by establishing a commercial court, implementing and refining its case management system, introducing court-annexed mediation, and addressing scheduling conflicts within the courts. Furthermore, the Seychelles made resolving insolvency easier by introducing a reorganization procedure, provisions on the avoidance of undervalued transactions, and the possibility to request post-commencement financing during the reorganization.

Areas of business regulatory reform: Paying taxes, Enforcing contracts, Resolving insolvency

DB2015 ease of doing business rank: 85

DB2014 back-calculated ease of doing business rank: 87

DB2015 distance to frontier score: 63.2

DB2014 back-calculated distance to frontier score: 62.1; improvement: 1.1

Sierra Leone

Sierra Leone made getting electricity easier by eliminating the need for customers to submit an application letter inquiring about a new connection before submitting an application—and made the process faster by improving staffing at the utility. In addition, it made registering property easier by introducing a fast-track procedure. Furthermore, Sierra Leone improved its credit information system by beginning to distribute both positive and negative data and by increasing the system's coverage rate. On the other hand, it made paying taxes more complicated for companies by introducing a capital gains tax.

Areas of business regulatory reform: Getting electricity, Registering property, Getting credit (credit information), Paying taxes (making it more difficult)

DB2015 ease of doing business rank: 140

DB2014 back-calculated ease of doing business rank: 140

DB2015 distance to frontier score: 54.6

DB2014 back-calculated distance to frontier score: 52.8; improvement: 1.8

South Africa

South Africa made enforcing contracts easier by amending the monetary jurisdiction of its lower courts and introducing voluntary mediation. However, it made access to credit information more difficult by introducing regulations requiring credit bureaus to remove negative credit information from their databases, such as adverse information on consumer behavior or enforcement action accumulated on a consumer's record before April 1, 2014.

Areas of business regulatory reform: Enforcing contracts, Getting credit (credit information; making it more difficult)

DB2015 ease of doing business rank: 43

DB2014 back-calculated ease of doing business rank: 37

DB2015 distance to frontier score: 71.1

DB2014 back-calculated distance to frontier score: 71.6; improvement: -0.5

South Sudan

DB2015 ease of doing business rank: 186

DB2014 back-calculated ease of doing business rank: 187

DB2015 distance to frontier score: 35.7

DB2014 back-calculated distance to frontier score: 34.1; improvement: 1.6

Sudan

DB2015 ease of doing business rank: 160

DB2014 back-calculated ease of doing business rank: 153

DB2015 distance to frontier score: 49.6

DB2014 back-calculated distance to frontier score: 49.5; improvement: 0.1

Swaziland

Swaziland made starting a business easier by shortening the notice and objection period for obtaining a new trade license. And it made paying taxes less costly for companies by reducing the corporate income tax rate.

Areas of business regulatory reform: Starting a business, Paying taxes

DB2015 ease of doing business rank: 110

DB2014 back-calculated ease of doing business rank: 111

DB2015 distance to frontier score: 59.8

DB2014 back-calculated distance to frontier score: 59.3; improvement: 0.5

Tanzania

Tanzania improved access to credit information by creating credit bureaus. And it made trading across borders easier by upgrading infrastructure at the port of Dar es Salaam. However, it made paying taxes more complicated for companies by introducing an excise tax on money transfers—though it also made paying taxes less costly by reducing the rate of the skill and development levy.

Areas of business regulatory reform: Getting credit (credit information), Trading across borders, Paying taxes (making it more difficult)

DB2015 ease of doing business rank: 131

DB2014 back-calculated ease of doing business rank: 130

DB2015 distance to frontier score: 56.4

DB2014 back-calculated distance to frontier score: 55.8; improvement: 0.6

Togo

Togo made starting a business easier by enabling the one-stop shop to publish notices of incorporation and eliminating the requirement to obtain an economic operator card. And it made transferring property easier by lowering the property registration tax rate. In addition, Togo strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions. Furthermore, Togo made paying taxes less costly for companies by reducing the payroll tax rate.

Areas of business regulatory reform: Starting a business, Registering property, Protecting minority investors, Paying taxes

DB2015 ease of doing business rank: 149

DB2014 back-calculated ease of doing business rank: 164

DB2015 distance to frontier score: 51.3

DB2014 back-calculated distance to frontier score: 47.0; improvement: 4.3

Uganda

Uganda made trading across borders easier by implementing an electronic system—ASYCUDA (Automated System for Customs Data) World—for the submission of export and import documents. In addition, it made resolving insolvency easier by consolidating all provisions related to corporate insolvency in one law, establishing provisions on the administration of companies (reorganization), clarifying standards on the professional qualifications of insolvency practitioners, and introducing provisions allowing the avoidance of undervalued transactions.

Areas of business regulatory reform: Trading across borders, Resolving insolvency

DB2015 ease of doing business rank: 150

DB2014 back-calculated ease of doing business rank: 152

DB2015 distance to frontier score: 51.1

DB2014 back-calculated distance to frontier score: 49.5; improvement: 1.6

Zambia

In Zambia the credit bureau improved access to credit information by starting to exchange credit information with retailers and utilities. In addition, Zambia made paying taxes easier for companies by abolishing the medical levy and by introducing an online system for filing corporate income tax, value added tax, and some labor taxes—though it also increased the property transfer tax rate. The increase in the property transfer tax rate also made transferring property more difficult.

Areas of business regulatory reform: Getting credit (credit information), Paying taxes, Registering property (making it more difficult)

DB2015 ease of doing business rank: 111

DB2014 back-calculated ease of doing business rank: 107

DB2015 distance to frontier score: 59.7

DB2014 back-calculated distance to frontier score: 59.8; improvement: -0.2

Zimbabwe

DB2015 ease of doing business rank: 171

DB2014 back-calculated ease of doing business rank: 172

DB2015 distance to frontier score: 47.0

DB2014 back-calculated distance to frontier score: 45.4; improvement: 1.6

About the Doing Business report series

The annual World Bank Group flagship *Doing Business* report analyzes regulations that apply to an economy's businesses during their life cycle, including start-up and operations, trading across borders, paying taxes, and resolving insolvency. The aggregate ease of doing business rankings are based on the distance to frontier scores for 10 topics and cover 189 economies. *Doing Business* does not measure all aspects of the business environment that matter to firms and investors. For example, it does not measure the quality of fiscal management, other aspects of macroeconomic stability, the level of skills in the labor force, or the resilience of financial systems. Its findings have stimulated policy debates worldwide and enabled a growing body of research on how firm-level regulation relates to economic outcomes across economies. Each year the report team works to improve the methodology and to enhance their data collection, analysis and output. The project has benefited from feedback from many stakeholders over the years. With a key goal to provide an objective basis for understanding and improving the local regulatory environment for business around the world, the project goes through rigorous reviews to ensure its quality and effectiveness. This year's report marks the 12th edition of the global *Doing Business* report series. For more information about the *Doing Business* reports, please visit doingbusiness.org and join us on [doingbusiness.org/Facebook](https://www.facebook.com/doingbusiness.org).

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