

**Ten years of in-depth analysis on tax systems in 189 economies.** A look at recent developments and historical trends.









**10th edition** www.pwc.com/payingtaxes Appendix 1

# Methodology and example calculations for each of the Paying Taxes sub-indicators

Paying Taxes records the taxes and mandatory contributions that a medium-size domestic company must pay in a given year as well as measuring the administrative burden of paying taxes and contributions. The project was developed and implemented as part of the Doing Business project by the World Bank Group in co-operation with PwC. Taxes and contributions measured include corporate income and other profit taxes, social contributions and labour taxes paid by the employer, property taxes, property transfer taxes, dividend tax, capital gains tax, financial transactions tax, waste collection taxes, vehicle and road taxes, and any other small taxes or fees.

Paying Taxes measures all taxes and contributions that are government mandated (at any level - federal, state or local) and that apply to the standardised business and have an impact in its financial statements. In doing so, Paying Taxes goes beyond the traditional definition of a tax. As defined for the purposes of government national accounts, taxes include only compulsory, unrequited payments to general government. Paying Taxes departs from this definition because it measures imposed charges that affect business accounts, not government accounts, with the main difference relating to labour contributions. The Paying Taxes measure includes governmentmandated contributions paid by the employer to a requited private pension fund or workers' insurance fund. The indicator includes, for example, Australia's compulsory superannuation guarantee and workers' compensation insurance. For the purpose of calculating the Total Tax Rate (defined later on), only taxes borne are included.

For example, value added taxes are generally excluded (provided they are not irrecoverable) because they do not affect the accounting profits of the business – that is, they are not reflected in the income statement. They are, however, included for the purpose of the compliance measures (time and payments), as they add to the burden of complying with the tax system.

The Paying Taxes study uses the Doing Business case study scenario to measure the taxes and contributions paid by a standardised business and the complexity of an economy's tax compliance system. This case study scenario uses a set of financial statements and assumptions about transactions made over the course of the year. In each economy tax experts from a number of different firms (including PwC) compute the taxes and mandatory contributions due in their jurisdiction based on the standardised case study facts. Information is also compiled on the frequency of filing and payments, as well as on the time taken to comply with tax laws in an economy. To make the data comparable across economies, several assumptions about the business and the taxes and contributions are used.

### Assumptions about the business The business:

- Is a limited liability, taxable company. If there is more than one type of limited liability company in the economy, the limited liability form most common among domestic firms is chosen. The most common form is reported by incorporation lawyers or the statistical office.
- Started operations on 1 January 2013. At that time the company purchased all the assets shown in its balance sheet and hired all its workers.
- Operates in the economy's largest business city and the second largest business city for large economies, defined as those with a population of more than 100 million. These economies include: Bangladesh, Brazil, China, India, Indonesia, Japan, Mexico, Nigeria, Pakistan, the Russian Federation, and the United States.
- Is 100% domestically owned and has five owners, all of whom are individuals.
- At the end of 2013, has a start-up capital of 102 times income per capita.
- Performs general industrial or commercial activities. Specifically, it produces ceramic flowerpots and sells them at retail. It does not participate in foreign trade (no import or export) and does not handle products subject to a special tax regime, for example, alcohol or tobacco.
- At the beginning of 2014, owns two plots of land, one building, machinery, office equipment, computers and one truck and leases one truck.
- Does not qualify for investment incentives or any benefits apart from those related to the age or size of the company.

- Has 60 employees four managers, eight assistants and 48 workers. All are nationals, and one manager is also an owner. The company pays for additional medical insurance for employees (not mandated by any law) as an additional benefit. In addition, in some economies reimbursable business travel and client entertainment expenses are considered fringe benefits. Where applicable, it is assumed that the company pays the fringe benefit tax on this expense or that the benefit becomes taxable income for the employee. The case study assumes no further salary additions for meals, transportation, education or others. Therefore, even when such benefits are frequent, they are not added to or removed from the taxable gross salaries to arrive at the labour tax or contribution calculation.
- Has a turnover of 1,050 times income per capita.
- Makes a loss in the first year of operation.
- Has a gross margin (pre-tax) of 20% (that is, sales are 120% of the cost of goods sold).
- Distributes 50% of its net profits as dividends to the owners at the end of the second year.
- Sells one of its plots of land at a profit at the beginning of the second year.
- Is subject to a series of detailed assumptions on expenses and transactions to further standardise the case study. All financial statement variables are proportional to income per capita. For example, the owner who is also a manager spends 10% of income per capita on travelling for the company (20% of these owner's expenses are purely private, 20% are for entertaining customers and 60% for business travel).

#### Assumptions about the taxes and contributions

- All the taxes and contributions recorded are those paid in the second year of operation (calendar year 2014). A tax or contribution is considered distinct if it has a different name or is collected by a different agency. Taxes and contributions with the same name and agency, but charged at different rates depending on the business, are counted as the same tax or contribution.
- The number of times the company pays taxes and contributions in a year is the number of different taxes or contributions multiplied by the frequency of payment (or withholding) for each tax. The frequency of payment includes advance payments (or withholding) as well as regular payments (or withholding).

#### The Paying Taxes sub-indicators Tax payments

The tax payments sub-indicator reflects the total number of taxes and contributions paid, the method of payment, the frequency of payment, the frequency of filing and the number of agencies involved for this standardised case study company during the second year of operation. It includes taxes withheld by the company, such as sales tax, value added tax and employee-borne labour taxes. These taxes are traditionally collected by the company from the consumer or employee on behalf of the tax agencies. Although they do not affect the income statements of the company, they add to the administrative burden of complying with the tax system and so are included in the tax payments measure.

The number of payments takes into account electronic filing. Where full electronic filing and payment is allowed and it is used by the majority of medium-size businesses, the tax is counted as paid once a year even if filings and payments are more frequent. For payments made through third parties, such as tax on interest paid by a financial institution or fuel tax paid by a fuel distributor, only one payment is included even if payments are more frequent.

Table A1.1			
Azerbaijan: Number of payments			
Tax type	World Bank indicator	Actual payments	Notes
Corporate income tax	1	4	Paid and filed online
Value added tax (VAT)	1	12	Paid and filed online
Employer paid – social security contribution	1	12	Paid and filed online
Property tax	1	4	Paid and filed online
Land tax	1	2	Paid and filed online
Vehicle tax	1	1	
Fuel tax	1	1	
Employee paid – social security contributions	0	12	Paid jointly
Employee paid – labour tax	0	12	Paid jointly
Total	7	60	

#### Time

Time is recorded in hours per year. The subindicator measures the time taken to prepare, file and pay three major types of taxes and contributions: corporate income tax, value added or sales tax, and labour taxes, including payroll taxes and social contributions. Preparation time includes the time to collect all information necessary to compute the tax payable and to calculate the amount payable. If separate accounting books must be kept for tax purposes – or separate calculations made – the time associated with these processes is included. This extra time is included only if the regular accounting work is not enough to fulfil the tax accounting requirements. Filing time includes the time to complete all necessary tax return forms and file the relevant returns at the tax authority. Payment time considers the hours needed to make the payment online or in person. Where taxes and contributions are paid in person, the time includes delays while waiting.

Table A1.2				
Zambia: Time to comply				
	Corporate	Labour	Consumption	
Tax type	income tax	taxes	tax	Total
Compliance process				
Preparation				
Data gathering from internal sources (for example accounting records) if held	16	10	6	
Additional analysis of accounting information to highlight tax sensitive items	12	-	4	
Actual calculation of tax liability including data inputting into software/ spreadsheets or hard copy records	6	-	-	
Time spent maintaining/updating accounting systems for changes in tax rates and rules	1	-	-	
Preparation and maintenance of mandatory tax records if required	3	-	-	
Total	38	10	10	58
Filing				
Completion of tax return forms	6	8	6	
Time spent submitting forms to tax authority, which may include time for electronic filing, waiting time at tax authority office etc.	9	36	9	
Total	15	44	15	74
Payment				
Calculations of tax payments required including if necessary extraction of data from accounting records	-	-	15	
Analysis of forecast data and associated calculations if advance payments are required	4	6	-	
Time to make the necessary tax payments, either online or at the tax authority office (include time for waiting in line and travel if necessary)*	-	-	-	
Total	4	6	15	25
Grand total	57	60	40	157

\*The time required to make tax payments is negligible and is included within the filing time.

#### **Total Tax Rate**

The Total Tax Rate measures the amount of taxes and mandatory contributions borne by the business in the second year of operation, expressed as a share of commercial profit. Paying Taxes 2016 reports the Total Tax Rate for calendar year 2014. The total amount of taxes borne is the sum of all the different taxes and contributions payable after accounting for allowable deductions and exemptions. The taxes withheld (such as personal income tax) or collected by the company and remitted to the tax authorities (such as value added tax, sales tax or goods and service tax) but not borne by the company are excluded. The taxes included can be divided into five categories: profit or corporate income tax, social contributions and labour taxes paid by the employer (in respect of which all mandatory contributions are included, even if paid to a private entity such as a requited pension fund), property taxes, turnover taxes and other taxes (such as municipal fees and vehicle and fuel taxes).

The Total Tax Rate is designed to provide a comprehensive measure of the cost of all the taxes a business bears. It differs from the statutory tax rate, which merely provides the factor to be applied to the tax base. In computing the Total Tax Rate, the actual tax payable is divided by commercial profit. Commercial profit is essentially net profit before all taxes borne. It differs from the conventional profit before tax, reported in financial statements. In computing profit before tax, many of the taxes borne by a firm are deductible. In computing commercial profit, these taxes are not deductible. Commercial profit therefore presents a clear picture of the actual profit of a business before any of the taxes it bears in the course of the fiscal year.

Commercial profit is computed as sales minus cost of goods sold, minus gross salaries, minus administrative expenses, minus other expenses, minus provisions, plus capital gains (from the property sale), minus interest expense, plus interest income and minus commercial depreciation.

To compute the commercial depreciation, a straight-line depreciation method is applied, with the following rates: 0% for the land, 5% for the building, 10% for the machinery, 33% for the computers, 20% for the office equipment, 20% for the truck and 10% for business development expenses. Commercial profit amounts to 59.4 times income per capita.

Table A1.3		
Poland: Total Tax Rate		
	PLN '000	PLN '000
Profit before tax (PBT)		1,743
Add back above the line taxes borne		
Social security contributions	448	
National disabled fund	67	
Labour fund and guarantee employee fund	68	
Transport tax	1	
Property tax	22	
		606
Commercial profit (profit before all taxes borne)		2,349
Corporate income tax on PBT after necessary adjustments	(340)	
Above the line taxes borne	(606)	
Total taxes borne		(946)
Profit after tax		1,403
Total Tax Rate = Total taxes borne/commercial profit		40.3%

The methodology for calculating the Total Tax Rate is broadly consistent with the Total Tax Contribution framework<sup>74</sup> developed by PwC and the calculation within this framework for taxes borne. But while the work undertaken by PwC is usually based on data received from the largest companies in the economy, *Doing Business* focuses on a case study for a standardised medium-size company.

From *Paying Taxes 2014*, fuel tax has not been considered for the purpose of the Total Tax Rate calculations because of the difficulty of computing these taxes in a consistent way across all of the economies covered. The amounts involved are also in most cases very small. Fuel taxes continue to be counted in the number of payments.

# The base for the financial statements and GNIpc

The case study company's financial statements are based upon the gross national income per capita (GNIpc) in each economy. Turnover, for example, is assumed to be 1,050 times GNIpc giving, after deducting various expenses, a commercial profit of 59.4 times GNIpc. For the years 2004 to 2011 the GNIpc value for 2005 has been used. For the years 2012, 2013 and 2014 the 2012 value in each economy has been used so that the study reflects more accurately the current economic conditions. In the future the GNIpc will be updated every three years. In some economies updating the GNIpc to the 2012 value was not sufficient to bring the salaries of all the case study employees up to the minimum wage thresholds that exist in those economies. In those instances an additional multiple of two or three times the GNIpc has been used.

## Expanding the sample of cities covered for large economies

Since its inception the World Bank Group's Doing Business study has focused on the largest business city of each economy. Depending on the indicator and the size of the economy, this focus can be a limitation in extrapolating results to the economy level. As the subnational Doing Business reports prepared by the World Bank have shown, the indicators measuring the procedures, time and cost to complete a transaction (such as the dealing with construction permits indicators) tend to show more variation across cities within an economy than do indicators capturing features of the law applicable nationwide (such as the protecting minority investors or resolving insolvency indicators). Moreover, this limitation is likely to be more important in larger economies - where the largest business city is likely to represent a smaller share of the overall economy - and in those with greater regional diversity in business practices.

<sup>74</sup> www.pwc.com/totaltaxcontribution

To address this issue, from 2015, Doing Business including the Paying Taxes indicator has expanded its sample of cities in large economies, defined as those with a population of more than 100 million in 2013. These include: Bangladesh, Brazil, China, India, Indonesia, Japan, Mexico, Nigeria, Pakistan, the Russian Federation and the United States. For each of these economies the sample now includes the second largest business city. Population size was used as the criterion for selecting these economies for two main reasons: First, economies with a large population, because of their size and diversity, are more likely to have differences in performance on indicators. Second the larger the population in an economy, the larger the number of people who can benefit from improvements in business regulation.

Within each economy the second city was also selected on the basis of population size and must be in a different metropolitan area from the largest business city (see Table A1.4).<sup>75</sup>

For an economy represented by two cities, both sets of data for the sub-indicators are available and are disclosed in Appendix 3. Both cities are also included in the economy's ranking calculation.

Table A1.4	
Economy	Cities
Bangladesh	Dhaka, Chittagong
Brazil	Sao Paulo, Rio de Janeiro
China	Shanghai, Beijing
India	Mumbai, Delhi
Indonesia	Jakarta, Surabaya
Japan	Tokyo, Osaka
Mexico	Mexico City, Monterrey
Nigeria	Lagos, Kano
Pakistan	Karachi, Lahore
Russian Federation	Moscow, St. Petersburg
USA	New York City, Los Angeles

<sup>&</sup>lt;sup>75</sup> Where the second and third largest cities were very close in population size, the GDP of the city or relevant state was used to determine which city was the second largest business city.

### Calculation of scores and ranking for economies with two cities covered

For each of the 11 economies for which a second city is included, the distance to frontier score is calculated as the population-weighted average of the distance to frontier scores for the two cities covered (Table A1.5). This is done for the scores for each of the component sub-indicators: number of payments, time and Total Tax Rate. The table below shows the city data for the eleven economies.

Economy	Population	Weight Tot	al Tax Rate	Time to	Number of
Economy	Population	weight	(%)	comply (hours)	payments
Bangladesh Dhaka	14,730,537	78%	31.6	302	21.0
Bangladesh Chittagong	4,106,060	22%	31.6	302	21.0
Bangladesh	-	-	31.6	302	21.0
Brazil Sao Paulo	19,659,808	61%	69.1	2600	10.0
Brazil Rio de Janeiro	12,373,884	39%	69.4	2600	9.0
Brazil	-	-	69.2	2600	9.6
China Shanghai	19,979,977	55%	67.2	261	9.0
China Beijing	16,189,572	45%	68.5	261	9.0
China	-	-	67.8	261	9.0
India Mumbai	19,421,983	47%	60.6	243	33.0
India Delhi	21,935,142	53%	60.6	243	33.0
India	-	-	60.6	243	33.0
Indonesia Jakarta	9,629,953	78%	29.7	234	54.0
Indonesia Surabaya	2,768,199	22%	29.7	234	54.0
Indonesia	-	-	29.7	234	54.0
Japan Tokyo	36,833,979	65%	51.3	330	14.0
Japan Osaka	19,491,722	35%	51.4	330	14.0
Japan	-	-	51.3	330	14.0
Mexico Mexico City	20,131,688	83%	51.7	286	6.0
Mexico Monterrey	4,112,643	17%	51.7	286	6.0
Mexico	-	-	51.7	286	6.0
Nigeria Lagos	10,780,986	77%	33.4	956	59.0
Nigeria Kano	3,220,929	23%	33.3	747	59.0
Nigeria	-	-	33.3	908	59.0
Pakistan Karachi	14,080,737	65%	32.5	594	47.0
Pakistan Lahore	7,487,415	35%	32.8	594	47.0
Pakistan	-	-	32.6	594	47.0
Russian Federation Moscow	11,461,264	70%	47.1	168	7.0
Russian Federation Saint Petersburg	4,871,556	30%	46.8	168	7.0
Russian Federation	-	-	47.0	168	7.0
United States New York	18,365,262	60%	45.9	175	11.0
United States Los Angeles	12,160,151	40%	40.9	175	10.0
United States		_	43.9	175	10.6

Source: United Nations, Department of Economic and Social Affairs, Population Division, World Urbanization Prospects, 2014 Revision, "File 12: Population of Urban Agglomerations with 300,000 Inhabitants or More in 2014, by Country, 1950-2030 (thousands)." Available at http://esa.un.org/unpd/wup/CD-ROM/ Default.aspx.

## Ranking calculation and the distance to frontier measure

Prior to *Paying Taxes 2015*, the economies were ranked using a simple average of the percentile rankings for each of the sub-indicators, but with a threshold applied to the Total Tax Rate.

From Paying Taxes 2015, the ease of paying taxes ranking is based on the distance to frontier score rather than on the percentile rank. The distance to frontier score benchmarks economies with respect to a measure of regulatory best practice - showing the gap between each economy's performance and the best performance on each indicator. The frontier is set at the lowest number that has occurred in the study for each subindicator with the exception of the Total Tax Rate, for which a threshold has been established (more details below). For time, the frontier is defined as the lowest time recorded among all economies in the Doing Business sample that levy the three major taxes - profit tax, labour tax including mandatory contributions and VAT or sales tax. The ranking based on the distance to frontier score is highly correlated with that based on the percentile rank, but the distance to frontier score captures more information than the percentile rank as it shows not only how economies are ordered but also how far apart they are.

The ranking of economies on the ease of paying taxes is determined by sorting their distance to frontier scores on paying taxes, rounded to 2 decimals. These scores are the simple average of the distance to frontier scores for each of the sub-indicators (number of payments, time and Total Tax Rate) with a threshold being applied to the Total Tax Rate sub-indicator. The threshold is defined as the total tax rate at the 15th percentile of the overall distribution for all years included in the analysis up to and including Doing Business 2015, which is 26.1%. All economies with a total tax rate below this threshold receive the same score as the economy at the threshold. Additionally, above the threshold the Total Tax Rate is included in the ranking in a non-linear fashion (see below).

The threshold is not based on any economic theory of an 'optimal tax rate' that minimises distortions or maximises efficiency in an economy's overall tax system. Instead, it is mainly empirical in nature, set at the lower end of the distribution of tax rates levied on medium-size enterprises in the manufacturing sector as observed through the paying taxes indicators. This reduces the bias in the total tax rate indicator toward economies that do not need to levy significant taxes on companies like the Doing Business standardised case study company because they raise public revenue in other ways - for example, through taxes on foreign companies, through taxes on sectors other than manufacturing or from natural resources (all of which are outside the scope of the methodology).

# The World Bank Group distance to frontier measure

This report presents in Appendix 3 the results for two aggregate benchmark measures: the distance to frontier measure and the ease of doing business ranking, which since Paying Taxes 2015, has been based on the distance to frontier measure. The ease of doing business ranking, including the ranking for Paying Taxes, compares economies with one another; while the distance to frontier score benchmarks economies with respect to regulatory best practice, showing the absolute distance to the best performance on each Doing Business indicator. Both measures can be used for comparisons over time. When compared across years, the distance to frontier measure shows how much the regulatory environment for local entrepreneurs in each economy has changed over time in absolute terms, while the ease of paying taxes ranking can show only how economies have changed relative to one another.

The frontier is a score derived from the most efficient practice or highest score achieved on the *Paying Taxes* sub-indicators by any economy for all years included in the analysis up to and including *Doing Business 2015*. In *Paying Taxes*, for example, Hong Kong SAR, (China) and Saudi Arabia have achieved the highest performance on the number of payments (3 payments), Singapore on time (49 hours) and Solomon Islands on the Total Tax Rate (26.1%). Calculating the distance to frontier for each economy involves two main steps. First, two of the Paying Taxes sub-indicators, number of payments and time, are rescaled to a common unit using a linear transformation: (max - y)/(max - min), with the minimum value (min) representing the frontier - the highest performance on that sub-indicator across all economies for all years included in the analysis up to and including Doing Business 2015. For the time to pay taxes the frontier is defined as the lowest time recorded among all economies that levy the three major taxes: profit tax, labour taxes and mandatory contributions, and value added tax (VAT) or sales tax. For the Total Tax Rate, consistent with the use of a threshold in calculating the rankings on this sub-indicator, the frontier is defined as the Total Tax Rate at the 15th percentile of the overall distribution of Total Tax Rates for all years included in the analysis up to and including Doing Business 2015.

Second, for each economy the scores obtained are aggregated through simple averaging into one distance to frontier score. An economy's distance to frontier is indicated on a scale from 0 to 100, where 0 represents the lowest performance and 100 the frontier. To mitigate the effects of extreme outliers in the distributions of the rescaled data, the worst performance (i.e. the max) is calculated after the removal of outliers.

The worst performance is defined as the 95th percentile for each component of the pooled data for all economies for all the years included in the analysis. All distance to frontier calculations are based on a maximum of five decimals. However, the ease of paying taxes ranking calculation is based on two decimals.

The difference between an economy's distance to frontier score in any previous year and its score on the *Paying Taxes* indicator for 2014 illustrates the extent to which the economy has closed the gap to the frontier over time. And in any given year the score measures how far an economy is from the highest performance. The distance to frontier measure can also be used for comparisons across economies in the same year, complementing the ease of paying taxes ranking.

### Treatment of the Total Tax Rate

Since Paying Taxes 2015, the Total Tax Rate component of the paying taxes indicator is transformed in a non-linear fashion before it enters the distance to frontier score for paying taxes. As a result of the non-linear transformation, an increase in the Total Tax Rate has a smaller impact on the distance to frontier score for the Total Tax Rate – and therefore on the distance to frontier score for paying taxes for economies with a below-average Total Tax Rate than it would have in the calculation done in previous years (line B is smaller than line A in figure A1.1). And for economies with an extreme Total Tax Rate (a rate that is very high relative to the average), an increase has a greater impact on both these distance to frontier scores than before (line D is bigger than line C in Figure A1.1).

The non-linear transformation is not based on any economic theory of an 'optimal tax rate' that minimises distortions or maximises efficiency in an economy's overall tax system. Instead, it is mainly empirical in nature. The non-linear transformation along with the threshold reduces the bias in the indicator toward economies that do not need to levy significant taxes on companies like the Doing Business standardised case study company because they raise public revenue in other ways – for example, through taxes on foreign companies, through taxes on sectors other than manufacturing or from natural resources (all of which are outside the scope of the methodology). In addition, it acknowledges the need of economies to collect taxes from firms.

### Figure A1.1 How the non-linear transformation affects the distance to frontier score for the Total Tax Rate

Distance to frontier 100 80 60 40 Distance to frontier 20 for Total Tax Rate linear Distance to frontier for Total Tax Rate non-linear 0 0 10% 20% 30% 40% 50% 60% 70% 80% 90% 100% Total Tax Rate

**Note:** The non-linear distance to frontier for the Total Tax Rate is equal to the distance to frontier for the Total Tax Rate to the power of 0.8. **Source:** *Doing Business* database.

### Distance to frontier (DTF)

DTF for the time to comply and the number of payments is computed as:

100 \* (max - y) / (max - min)

Where y := sub-indicator value for a given economy DTF for the Total Tax Rate (TTR) is computed as:

 $TTR^{DTF} = 100 * [(max - y) / (max - min)]^{0.8}$ 

For a TTR value below the 15th percentile,  $TTR^{DTF}$  is set at 100.

The overall *Paying Taxes* DTF will then take the form;

Paying Taxes<sup>DTF</sup> = 1/3 [TTR<sup>DTF</sup> + Time <sup>DTF</sup> + Payments <sup>DTF</sup>]

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# Economy sub-indicator results by region

Which economies are most relevant to you? Use our comparative modeller, www.pwc.com/payingtaxesmodeller to create your own comparisons from all the economies and regions.

### Figure A2.1: Africa Total Tax Rate (%)

Lesotho	10.8 2.8 13.6				
Iambia	2.0 10.4 6.2				
Namibia	17.2 1.0	3.1 21.3			
Mauritius	11.7 7.1	3.6 22.4			
Botswana	21.5	<sup>3.6</sup> 25.1			
South Africa	21.7	4.0 3.1 28.8			
South Sudan	6.9 19.2	2.9 29.0			
Seychelles	18.8	2.3 9.0 30.1			
Sierra Leone	18.8	11.3 0 <mark>.9</mark> 31.0			
Ethiopia	25.7	5.6 0. <mark>8</mark> 32.1			
Ghana	18.0	14.7 32.7			
_ibya	22.0	10.5 0.3 32.8			
Zimbabwe	18.8	5.6 8.4 32.8			
Rwanda	25.8	5.6 1.6 33.0			
Nigeria	20.8	12.1 0. <mark>4</mark> 33.3			
Vlalawi	20.4	12.4 1.7 34.5			
Swaziland	25.6	5.0 4.1 34.7			
Vlozambique	30.8	4.5 0. <mark>8 36.1</mark>			
Cabo Verde	18.5	17.6 0.4 36.5			
Jganda	25.2	11.3 36.5			
Kenya	29.8	1.9 <mark>5.4</mark> 37.1			
Djibouti	17.7	17.7 2.2 37.6	3		
Vladagascar	16.3	20.3 <mark>1.5</mark> 38.	1		
São Tomé and Príncipe	20.2	6.8 11.2 38	2		
Burundi	28.9	10.2 <mark>1.2</mark>	40.3		
Burkina Faso	16.2	21.4 3.7	41.3		
Tanzania	20.8	16.9 6.2	43.9		
Egypt, Arab Rep.	16.3	24.1	4.6 45.0		
Sudan	11.5	19.2 14.7	45.4		
Guinea-Bissau	15.1	24.8	5.6 45.5		
Gabon	20.9	22.7	<b>2.1</b> 45.7		
Equatorial Guinea	20.7	25.4	1.0 47.1		
Senegal	18.4	23.6	5.3 47.3		
_iberia	35.0	3 5.4	7.1 47.8		
Niger	21.2	21.7	5.3 48.2		
Vlali	10.1	34.3	<b>3.9</b> 48.3		
Angola	21.7	9.0 17.7	48.4		
Годо	10.7	23.1 14	7 48.5		
Cameroon	30.0	18.3	0.5 48.8		
Norocco	25.4	22.3	1 <mark>.4</mark> 49.1		
Côte d'Ivoire	8.8	23.3 1	9.8 51.9		
Congo, Dem. Rep.	27.5	12.6	14.5 54.6		
Congo, Rep.	31.3		24.7 56.0		
Tunisia	12.8	25.2	21.9 59.9		
Benin	15.9	26.4	21.0 63	.3	
Gambia, The	6.1 12.7	44			
Chad	31.3		28.4 3.8 63		
Guinea	26.4			68.3	
Vauritania	23.2		41.9 48.1	71.3	
Algeria	6.6	30.6	35.5	72.7	
Central African Republic	19.8			73.3	
Eritrea	9.2		53.5 74.5	83.7	
	32.1		184		

Other taxes

### Figure A2.2: Africa

### Time to comply (hours)

	30 36 16 82					
Djibouti Seychelles	30 36 16 82 37 36 12 85					
Comoros	4 48 48 100					
Rwanda	20 30 59 109					
Swaziland	8 48 <b>54</b> 110					
Liberia	56 53 31 140					
Tunisia	64 30 50 144					
Botswana	40 40 72 152					
Mauritius	36     48     68     152					
Zambia	57 60 40 157					
Malawi	67 78 <u>30</u> 175					
Tanzania	62 54 63 179					
Cabo Verde	35 85 60 180					
Sudan						
Madagascar	70 70 40 180 9 72 102 183					
South Africa	100 50 50 200					
Kenya	43 51 108 202					
Kenya Guinea-Bissau	43     51     108     202       160     24     24     208					
Uganda	41 66 102 209					
South Sudan	41     66     102     209       54     78     78     210					
Morocco	54     78     76     210       68     41     102     211					
Eritrea	24 96 96 216					
Mozambique	50 47 120 217					
Ghana	40 88 96 224					
Zimbabwe	78 96 68 242					
Benin	<b>30</b> 120 120 270					
Burkina Faso	30     120     120     270					
Côte d'Ivoire	<b>30</b> 120 <b>120</b> 270					
Vlali	<b>30</b> 120 <b>120</b> 270					
Niger	<b>30</b> 120 <b>120 270</b>					
Тодо	30 120 <b>120 270</b>					
Burundi	76 48 150 274					
Angola	75 125 82 282	•				
Namibia		302				
Ethiopia		306				
_esotho		324				
Gambia, The	40 96 190	326				
Sierra Leone	16 157 171					
Congo, Dem. Rep.	84 154 108	346				
Algeria		123 385				
Egypt, Arab Rep.		8 392				
São Tomé and Príncipe	40 192	192 424				
Guinea	32 192	216 440				
Central African Republic	24 240	219	483			
Gabon	137 131	220	488			
Equatorial Guinea	145 160	187	492			
Congo, Rep.	275	146	181	602		
Senegal	114 96	410		620		
Cameroon	174 162		294	630		
Chad	300	216		216	732	
Vauritania	120 134		480		734	
Libya		679			210	889
Nigeria	378		378		152	908
		Africa average	(313)			
	Corporate income tax	J AJI ICU UVEI UXE	(313)			

### Figure A2.3: Africa Number of payments

4 6   2 4 7   2 6 8   4 3 8   4 3 8   4 3 8   4 3 8   5 4 12   5 4 13   6 12 13   12 12 13   4 12 13   4 12 13   5 12 13   4 12 12   5 12 12	16 17 19 8 15 12 16 12 14 16 16 16 16	30 30 30 11 30				
6 8   4 3 8   4 3 8   4 12 13   5 4 12   4 4 13   12 12   12 13   12 12   13 12   14 12   13 12   14 12   15 12   16 12   17 12   18 12   19 12	14 16 17 19 8 15 12 16 12 14 14 16 16 16 16	25 25 26 26 27 27 29 4 29 30 30 30 30 30 30 30 30 30 30 30 30 30				
4 3 8   4 3 12   8 12   5 4 12   4 4 13   5 12 12   12 12 12   12 12 12   13 12 13   4 12 13   5 12 12   5 12 12   6 12 12   5 14 12   6 12	14 16 17 19 8 15 12 16 12 14 14 16 16 16 16	25 25 26 26 27 27 29 4 29 30 30 30 30 30 30 30 30 30 30 30 30 30				
4 12   8 12   5 4   4 4   5 13   5 13   12 12   13 12   13 12   13 12   13 12   13 12   13 12   13 12   14 12   5 14   12 12   12 12   13 12	14 16 17 19 8 15 12 16 12 14 14 16 16 16 16	25 25 26 26 27 27 29 4 29 30 30 30 30 30 30 30 30 30 30 30 30 30				
8 8   5 4   4 4   5 13   5 12   12 12   13 12   13 12   13 12   13 12   13 12   13 12   13 12   13 12   14 12   5 14   12 12   4 12	14 16 17 19 8 15 12 16 12 14 14 16 16 16 16	25 25 26 26 27 27 29 4 29 30 30 30 30 30 30 30 30 30 30 30 30 30				
5 4   4 4   5 13   12 13   12 12   12 13   4 12   13 12   4 12   5 14   12 13   4 12   13 12   5 14   3 12   4 12	16 17 19 8 15 12 16 12 14 16 16 16 16	25 25 26 26 27 27 29 4 29 30 30 30 30 30 30 30 30 30 30 30 30 30				
4 4   5 18   5 18   12 12   12 12   13 12   4 12   13 12   5 14   3 12   4 12   12 13	17 19 15 12 16 12 14 14 16 16	25 26 27 27 27 29 4 29 30 30 30 30 30 30 30 30 30 30 30 30 30				
12   12   12   13   4   12   13   4   12   13   14   12	19 8 15 12 14 14 16 16 16 16 16 16	26 26 27 27 29 4 29 30 30 30 30 30 30 30 30 30 30 30 30 30				
12   12   12   13   4   12   13   4   12   13   14   12	8 15 12 16 12 14 14 16 16 16 16					
12   12   12   13   4   12   13   4   12   13   14   12	15 12 16 12 14 14 16 16 16	27 29 4 29 30 30 30 30 30 30 30 30 30				
12   12   13   4   12   13   12   13   12   13   12	12 16 12 14 14 16 16 16	27 29 4 29 30 30 30 30 30 30 30 30				
12   13   4 12   13   12   12   5 14   3 12   4 12   12 12   12 12   13 12   12 12   12 12	16 12 14 16 16 16 16	29 4 29 30 30 30 30 30 30 30 30 31				
13   4 12   13 12   5 14   3 12   4 12   5 14	12 14 14 16 16 16	4 29 30 30 30 30 30 30 30 30 30 30 30 30 30				
4 12 13 12 12 5 14 3 12 4 12 4 12	14 14 16 16 16	30 30 30 30 30 11 30				
13 12 12 5 14 3 12 4 12 4 12	14 16 16 16	30 30 30 11 30				
12 12 5 14 3 12 4 12 4 12	16 16 16	30 30 11 30	) )			
12 5 14 3 12 4 12 12	16	30 11 30	) )			
5 14 3 12 4 12 12	16	11 30	)			
3 12 4 12 3 12						
4 12 12						
12			31			
		16	32			
		18	33			
7 12		14	33			
5 12		16	33			
13		18	33			
6 13		15	34			
6 12		16	34			
5 13		17	35			
4	24	7	35			
5 12		19	3			
13		25				
12		28		42		
	12					
		28				
		2				
			2			
	24			20		
			30			
	25			20		
5 13			32			
5						
					52	
12		24		18	5	54
4	24			28		56
5	24			28		57
	36				18	57
	36				19	58
	38				19	59
	7 12   5 12   13 12   12 13   12 24   5 12   5 12   5 12   5 12   5 12   5 14   5 13   5 13   5 13   5 13	7 12   5 12   13 12   12 12   13 12   14 12   5 12   24 24   5 12   25 12   5 12   5 12   5 14   5 24   5 24   5 24   5 24   5 24   36 36   38	7   12   18     5   12   20     13   25   28     12   28   28     13   12   28     13   12   28     13   12   28     13   24   28     24   24   28     5   12   28     25   12   28     26   24   28     5   14   24     5   13   25     5   13   24     5   24   24     5   24   24     5   24   24     5   24   24     5   24   24     5   24   24     5   24   36     36   36   36	7   12   18     5   12   20     13   25   28     12   28   19     24   20   20     5   12   28     13   12   20     24   20   20     5   12   20     5   12   28     24   21   20     5   12   29     5   14   29     5   14   30     6   24   30     5   24   30     6   24   30     6   24   32     36   24   4     26   24   4     27   24   24     36   24   4	7 12 18 37   5 12 20 37   13 25 41   12 28 42   13 12 18 42   13 12 28 42   5 12 28 44   24 20 31   25 28 45   5 12 29   5 14 30   5 14 30   5 13 25   24 20 20   5 13 32   5 13 32   24 21 32   5 24 20   5 13 32   5 24 20   5 13 32   5 24 28   16 36 18   36 38 44	7   12   20   37     12   20   37     13   25   41     12   28   42     13   12   19   42     13   12   20   44     14   20   45     13   12   28   45     14   20   45     14   20   45     12   28   45     12   46   47     14   29   46     12   46   49     14   10   49     15   13   49   49     16   29   50   49     16   29   50   49     16   29   50   50   50     16   24   82   10   50     16   28   10   50   50     12   24   28   10   50     12   24   28   10   10     10   10

Labour taxes

Other taxes

### Figure A2.4: Asia Pacific Total Tax Rate (%)

Vanuatu	4.5 <b>4.0</b> 8.5
Brunei Darussalam	0.8 7.9 8.7
Timor-Leste	11.2 11.2
Samoa	11.3 6.8 18.1
Singapore	<b>2.0</b> 15.3 <b>1.1</b> 18.4
Cambodia	19.5 0.5 1.0 21.0
Hong Kong SAR, China	<b>17.5</b> 5.2 0.1 22.8
Mongolia	10.0 12.4 2.0 24.4
Lao PDR	<b>16.0</b> 5.6 <b>3.7</b> 25.3
Thailand	<b>19.5 5.4 2.6</b> 27.5
Nepal	17.7 11.3 0.5 29.5
Indonesia	<b>17.2</b> 9.2 <b>3.3</b> 29.7
Tonga	23.8 5.6 0. <mark>7</mark> 30.1
Maldives	<b>13.1</b> 7.9 9.2 30.2
Fiji	20.6 10.4 0.1 31.1
Myanmar	<b>25.3 0</b> /2 <b>5.9</b> 31.4
Bangladesh	<b>27.7 3.9</b> 31.6
Solomon Islands	23.3 8.5 0.2 <u>32.0</u>
Pakistan	<b>18.7</b> 12.8 <b>1.1</b> 32.6
Kiribati	<b>24.3</b> 8.4 32.7
Korea, Rep.	<b>18.2 13.8 1.2 33.2</b>
New Zealand	30.0 2.7 1.6 34.3
Taiwan, China	<b>12.7</b> 18.4 <b>3.4</b> \$4.5
Bhutan	33.9 1.4 <u>35.3</u>
Afghanistan	36.3
Papua New Guinea	<b>23.2</b> 11.7 <b>4.4</b> 39.3
Vietnam	<b>14.5</b> 24.8 0.1 39.4
Malaysia	<b>22.7</b> 16.4 0. <mark>9</mark> 40.0
Philippines	<b>20.3 8.7 13.9</b> 42.9
Australia	<b>26.0 21.1 0.5</b> 47.6
Japan	28.9 18.2 <b>4.2</b> 51.3
Sri Lanka	1. <mark>1 16.9 37.2 55.2</mark>
Micronesia, Fed. Sts.	8.5 52.1 60.5
India	<b>24.9</b> 20.0 <b>15.7</b> 60.6
Marshall Islands	<b>11.8 53.0</b> 64.8
China	<b>10.9</b> 48.4 67.8
Palau	65.8 9.5 0.1 75.4
	Profit taxes O Asia Pacific average (35.6)
	Labour taxes
	Other taxes

### Figure A2.5: Asia Pacific Time to comply (hours)

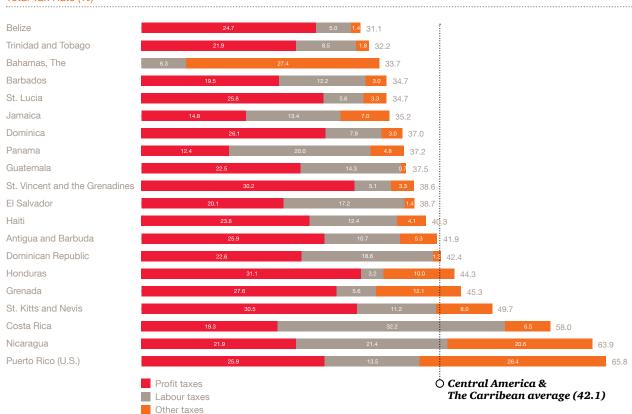
Hong Kong SAR, China	50     24     74       8     30     42     80       32     12     40     84			
Solomon Islands	8 30 42 80			
Singapore	<b>32 12 40 8</b> 4			
Bhutan	53 32 85			
Brunei Darussalam	64 25 89			
Australia	37 18 50 105			
Malaysia	<mark>26 62 30</mark> 118			
Vanuatu	<sup>24</sup> 96 120			
Marshall Islands	32 96 128			
Micronesia, Fed. Sts.	32 96 128			
Palau	46 96 142			
Mongolia	46 48 54 148			
New Zealand	34 59 <mark>59</mark> 152			
Kiribati	48 72 <mark>36</mark> 156			
Sri Lanka	16 9 142 167			
Cambodia	<b>23</b> 84 <b>66</b> 173			
Korea, Rep.	83 80 <mark>25</mark> 188			
Myanmar	56 25 107 188			
Philippines	42 38 113 193			
Fiji	57 68 70 195			
Tonga	8 48 144 200			
Papua New Guinea	153 8 46 20	7		
Taiwan, China	161 27 <mark>33</mark>	221		
Samoa	48 96 80	224		
Indonesia	75 69 90	234		
India	45 93 105	243		
China	59 110 92	261		
Thailand	160 48	<sup>56</sup> 264		
Afghanistan	77 120	78 275		
Timor-Leste	132 144	276		
Bangladesh	140 152	302		
Japan	155 140	35 330		
Nepal	120 84	130 334		
Lao PDR	138 42	182 362		
Maldives	94 88	213 395		
Pakistan	40 40	514	594	
	204	273	293	

Consumption taxes

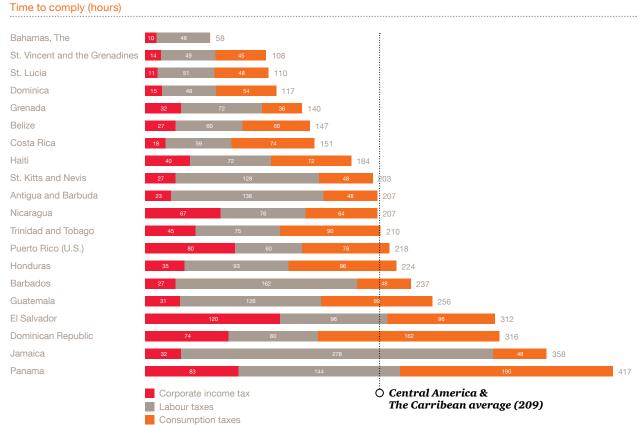
### Figure A2.6: Asia Pacific Number of payments

Hong Kong SAR, China	1 1 1 3		:	
Singapore	1 2 3 6			
New Zealand	1 2 5 8			
China	3 1 5 g			
Kiribati	5 2 3 10			
Australia	1 4 6 11	1		
Palau	4 4 3 11			
Taiwan, China	2 3 6 11			
Korea, Rep.	2 2 8	12		
Malaysia	2 2 9	13		
Japan	3 2 9	14		
Bhutan	2 12	4 18		
Brunei Darussalam	1 15	<sup>2</sup> 18		
Timor-Leste	5 12	1 18		
Afghanistan	1 12	7 20		
Bangladesh	5	16 21	*	
Marshall Islands	16	5 21		
Micronesia, Fed. Sts.		<sup>17</sup> 21		
Thailand	2 13	7 22		
Maldives	3 12	15	30	
Tonga	1 12	17	30	
Vietnam	6 12		30	
Myanmar	5 12		31	
Vanuatu	12	19	31	
Papua New Guinea	1 13	18	32	
India	2	24		33
Nepal	4 12		•	34
Solomon Islands	5 12			34
Lao PDR	4 12		19	35
Philippines	1	25	10	36
Samoa	5	24	8	37
Fiji	6	18	15	39
Cambodia	12	12	16	40
Mongolia	12	12	17	41
Pakistan	5	25		17
Sri Lanka	5 13		29	
Indonesia	13		25	
	Profit taxes			erage (25.1)

### Figure A2.7: Central America & The Carribean Total Tax Rate (%)

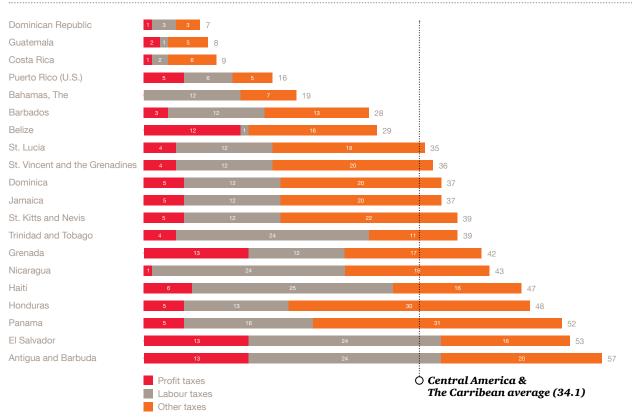


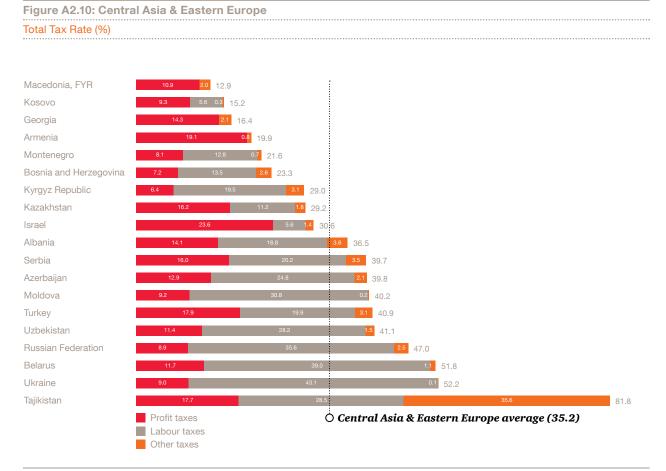
### Figure A2.8: Central America & The Carribean



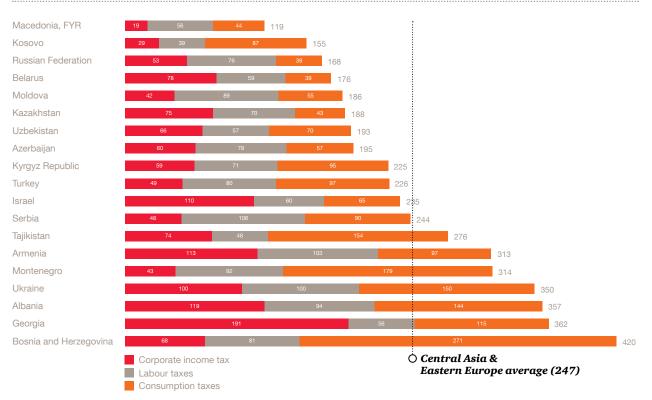
### Figure A2.9: Central America & The Carribean

#### Number of payments

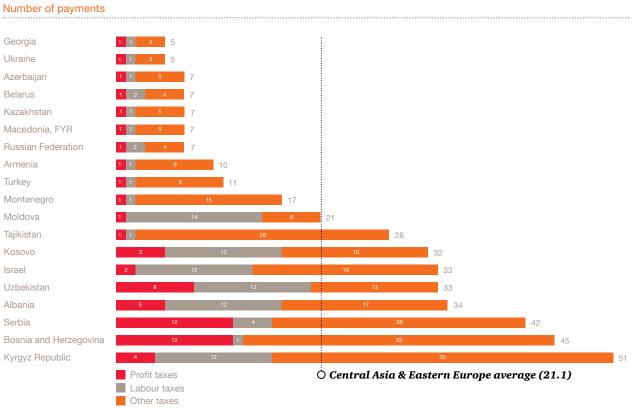


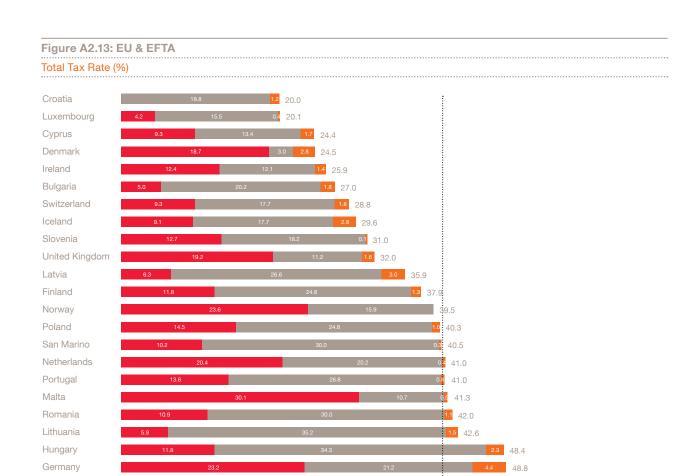


### Figure A2.11: Central Asia & Eastern Europe Time to comply (hours)



### Figure A2.12: Central Asia & Eastern Europe





Profit taxesLabour taxes

Other taxes

Sweden

Estonia

Greece

Spain

Austria

Belgium

France

Italy

Czech Republic

Slovak Republic

Ó EU & EFTA average (40.6)

49.1

49.4

49.6

50.0

50.4

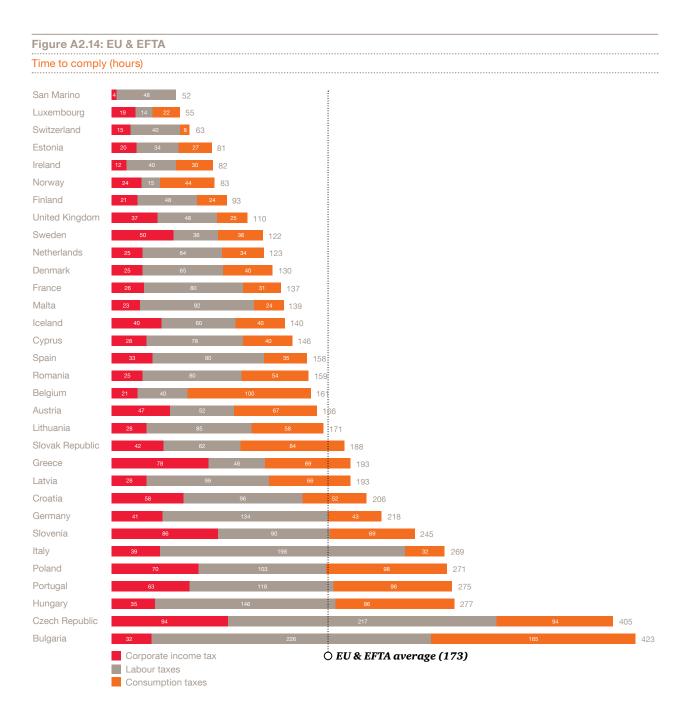
.0 51.2

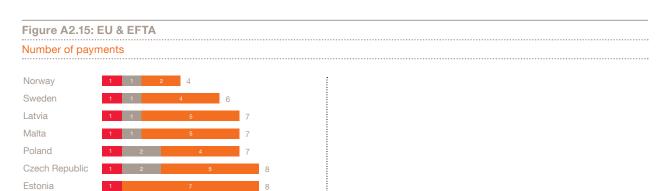
0<mark>.6</mark> 51.7

0.6 58.4

62.7

1.9 64.8

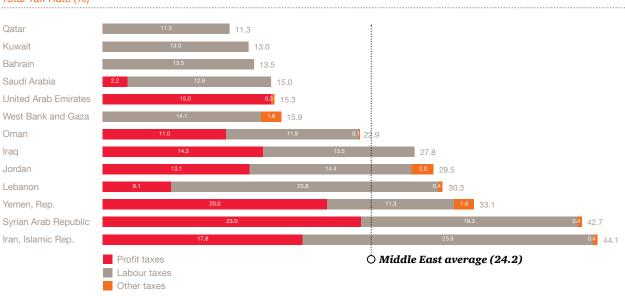




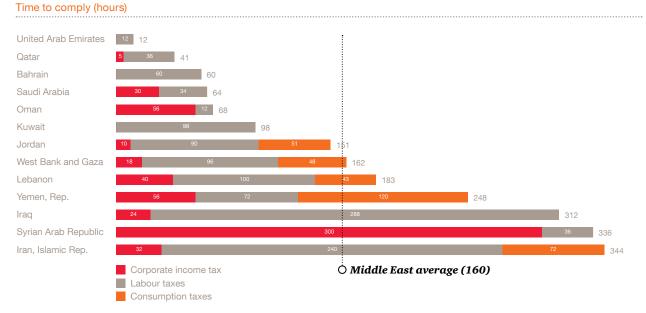
Finland	1 3	4 8					
France	1 2	5 8					
Greece	1 1	6 8					
Portugal	1 1	6 8					
United Kingdom	1 1	6 8					
Germany	2 1	6 9					
Ireland	1 1	7 9					
Netherlands	1 1	7 9					
Spain	1 1	7 9					
Denmark	3 1	6	10				
Slovak Republic	1 1	8	10				
Slovenia	1 1	8	10				
Belgium	1 2	8	11				
Hungary	2 2	7	11				
Lithuania	1 2	8	11				
Austria	1 3	8	12				
Bulgaria	1 1	12		14			
Italy	2 1	11		14			
Romania	1 1	12		14			
Croatia	1 1		17		19		
San Marino	3	12		4	19		
Switzerland	2	7		10	19		
Iceland	1	13			7	21	
Luxembourg	5		12		6	23	
Cyprus	2	12			13		27
	Profit taxes Labour taxes		<b>○ EU &amp;</b> 1	EFTA average	(11.5)		

Labour taxesOther taxes

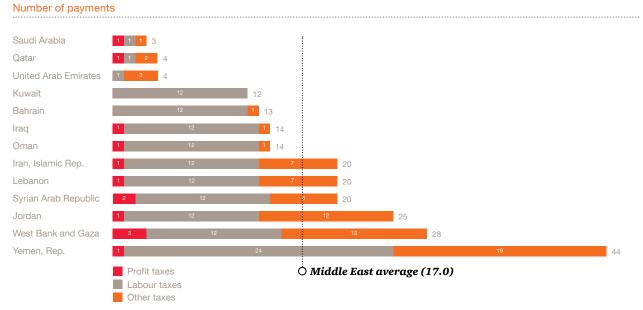
### Figure A2.16: Middle East Total Tax Rate (%)



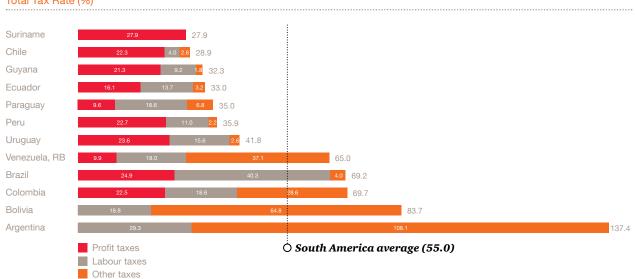
### Figure A2.17: Middle East



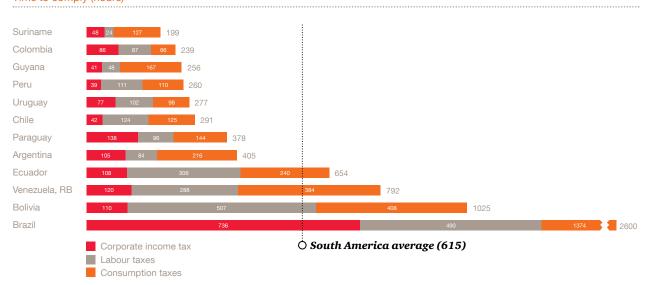
### Figure A2.18: Middle East



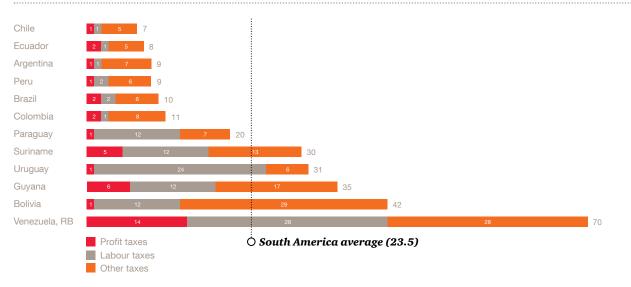




### Figure A2.23: South America Time to comply (hours)



### Figure A2.24: South America Number of payments



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# The data tables

Table 1: Overall *Paying Taxes* ranking and distance to frontierTable 2: Total Tax RateTable 3: Time to complyTable 4: Tax payments

Table A3.1: Overall <i>Paying Taxes</i> ranking <mark>Economy</mark>	Distance to frontier	Rank
Afghanistan	74.14	89
Albania	62.01	142
Algeria	45.03	169
Angola	62.25	141
Antigua and Barbuda	54.35	161
Argentina	44.99	170
Armenia	82.51	41
Australia	82.35	42
Austria	76.53	74
Azerbaijan	83.77	34
Bahamas, The	87.09	24 8
Bahrain	93.88	8
Bangladesh	74.42	86
Barbados	72.42	99
Belarus	78.74	63
Belgium Belize	73.80 78.17	90 69
Benin	39.91	179
Bhutan	85.50	28
Bolivia	12.18	20 189
Bosnia and Herzegovina	57.55	154
Botswana	77.47	71
Brazil	40.85	178
Brunei Darussalam	89.61	16
Bulgaria	74.19	88
Burkina Faso	58.08	153
Burundi	69.45	111
Cabo Verde	73.36	94
Cambodia	73.06	95
Cameroon	36.34	180
Canada	93.00	9
Central African Republic	23.47	185
Chad	19.54	186
Chile	84.00	33
China	64.46	132
Colombia	63.32	136
Comoros	47.37	167
Congo, Dem. Rep.	43.50	173
Congo, Rep.	30.68	182
Costa Rica	75.67	80
Côte d'Ivoire	42.73	176
Croatia	83.02	38
Cyprus	81.70	44
Czech Republic	67.09	122
Denmark Diibaad	91.94	12
Djibouti		85
Dominica Dominican Republic	72.49	98 77
Ecuador	62.84	
Egypt, Arab Rep.	58.87	139 151
El Salvador	52.73	162
Equatorial Guinea	43.21	175
Eritrea	43.49	173
Estonia	84.33	30
Ethiopia	68.95	113
Fiji	70.17	108
Finland	89.38	17
France	74.31	87
Gabon	55.23	158
Gambia, The	40.94	177
Georgia	82.76	40
Germany	77.00	72
Ghana	71.24	106

Greece     78.6     68       Greada     64.46     132       Guatemala     81.18     65       Guatemala     68.69     115       Guatemala     68.69     115       Guatemala     68.69     114       Hatt     61.87     144       Honduras     67.28     156       Honduras     67.28     156       Hongurong SAR, China     68.71     4       Hongurong SAR, China     68.71     4       Hongurong SAR, China     68.76     132       Ionoresia     68.74     133       Ionoresia     68.76     132       Ionoresia     68.76     132       Isaa     74.55     132       Isaa     74.56     133       Japan     67.16     121       Jaranica     69.95     144       Japan     67.16     122       Jordan     69.96     52       Kovat     71.80     100       Kritata     67.10     22	Table A3.1: Overall Paying Taxes ranking		
Grenada     64.6     132       Guinea     28.27     184       Guinea     28.27     184       Guinea     68.66     115       Guyna     66.69     117       Hait     61.87     143       Honduras     57.29     156       Indona     65.67     132       Indona     65.64     132       Indona     65.64     132       Indona     66.78     132       Indona     66.78     132       Iraq     71.65     100       Irada     67.16     132       Jamaica     66.78     132       Jamaica     66.78     132       Jamaica     67.16     136       Jamaica     67.16     132       Jamaica     67.16     132       Kazakhisian </th <th>Economy</th> <th>Distance to frontier</th> <th>Rank</th>	Economy	Distance to frontier	Rank
Guatemala     81.18     55       Guinea     28.27     184       Guinea     68.69     115       Guyana     68.69     117       Halt     61.67     143       Honduras     57.28     155       Hong Kong SAR, China     98.71     44       Hungary     73.06     93       Honduras     67.72     365       Honduras     67.73     36       Honduras     67.74     36       Honduras     67.8     122       Iraq     73.53     55       Iraq     73.53     55       Iraq     73.53     55       Irad     67.76     100       Iraq     73.53     55     100       Japan     67.16     121     30     137       Jaranica     60.95     144     34     36     35     36       Kerya     71.86     100     101     121     30     36     36     36     36     36	Greece		66
Guinea     98.7     194       Guinea-Bissau     58.65     155       Guyana     68.69     117       Hait     61.87     143       Honduras     57.28     155       Hong Kong SAR, China     98.71     44       Hungary     73.06     98       India     66.14     157       Indonesia     66.14     157       Indonesia     66.14     157       Indonesia     66.14     157       Indonesia     66.14     152       Indonesia     66.19     152       Japan     67.16     122       Jordan     89.18     161       Kezakhstan     89.18     161       Keya     71.96     101       Kinbati     67.51     22			132
Guinea Elissau     58,6     152       Guyana     68,69     117       Hati     61,87     143       Honduras     57,28     155       Hong Kong SAR, China     98,71     44       Hungary     73,06     98       Iceland     66,14     157       Indra Samo     66,14     157       Iraq     73,06     98       Iraq     73,06     98       Iran, Istamic Rep.     66,78     122       Iraq     71,85     103       Iran, Istamic Rep.     71,86     103       Jamaica     0,35     146       Japan     67,16     122       Jordan     99,16     52       Koray     74,3     62       Koray     74,3     62       Koray     74,3     62       Koray     74,3     62       Japan     67,1     122       Jordan     84,53     22       Koray     74,3     62       K			50
Guyana     68.69     117       Hait     61.87     143       Hong Kong SAP, China     98.71     44       Hungary     73.06     98       India     66.14     157       India     66.14     157       India     60.42     144       Iraq     98.57     23       Irada     60.43     144       Iraq     98.57     23       Irada     60.46     144       Iraq     98.57     23       Irada     60.56     132       Irada     98.97     6       Irada     99.65     142       Jordan     80.96     52       Kazahvitan     89.18     16       Korea, Rep.     84.53     22       Kosov     74.43     66       Kuvat     92.44     141       Krygyz Hepublic     62.91     132       Leo PDR     62.91     132       Leo YA     65.76     22       Leo Hon			
Hain     61,87     143       Honduras     57,28     155       Hong Kong SAR, China     98,71     44       Hungary     73,06     95       Iceland     83,67     353       India     66,14     157       Indonesia     66,78     122       Iraq     73,05     95       Trian, Istamic Rep.     66,78     122       Iraq     79,53     58       Trian, Istamic Rep.     62,98     133       Jamaica     03,85     144       Japain     61,76     122       Jordan     03,85     144       Jordan     03,85     144       Jordan     03,86     52       Koray     76     122     Jordan     143       Jordan     03,86     144     145       Japain     66     144     145       Jordan     03,86     144     145       Jordan     03,16     142     145       Keray     76			
Honduras     57.28     155       Hong Kong SAR, China     98.71     4       Hong Kong SAR, China     98.71     4       Hong Kong SAR, China     83.67     38       India     66.16     144       Isoland     66.46     144       Ireland     66.78     122       Ireland     79.53     55       Ireland     79.53     55       Ireland     79.53     55       Ireland     79.53     150       Israel     71.65     100       Japan     66.95     144       Japan     69.96     52       Kazakhstan     89.18     18       Kaya     79.96     100       Kribati     87.51     22       Kosov     78.43     67       Kuwait     87.51     22       Kosov     78.43     67       Latvia     87.67     27       Latvia     87.67     27       Kuwait     87.69     27			
Hong KAI, China     97.1     4       Hungary     73.06     98       Iceland     85.67     88       India     56.14     157       Indonesia     66.78     122       Iraq     97.53     95       Iran, Islamic Rep.     66.78     122       Iraq     94.97     60       Israd     74.55     100       Israd     67.96     137       Jamaica     60.95     144       Japan     67.16     122       Jordan     80.96     55       Kazakhstan     81.91     16       Kenya     77.96     100       Kibati     87.51     222       Kosovo     74.43     67       Kuwait     87.46     132       Lao PDR     66.70     122       Latvia     66.70     122       Latvia     66.70     122       Latvia     66.70     122       Latvia     66.70     122       Latvia <td></td> <td></td> <td></td>			
Iceland86.8798India56.14157Indonesia60.78122Iraq70.5356Iran, Islami, Rep.60.78122Iraq70.5350Israel71.65100Israel60.95144Japan67.16122Jordan80.9652Kazakhstan89.1818Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Kuvat85.6627Lebaron86.7627Lebaron85.7627Lebaron86.72100Libera84.9246Libya54.68100Libya54.68100Libya84.5322Maconia, FYR94.7777Malayia74.32100Matayia74.32100Matayia74.3777Malayia74.7778Matayia74.82100Matayia74.82100Matayia74.8720Matayia74.8720Matayia74.8720Matayia74.8720Matayia74.8720			
Iceland86.8798India56.14157Indonesia60.78122Iraq70.5356Iran, Islami, Rep.60.78122Iraq70.5350Israel71.65100Israel60.95144Japan67.16122Jordan80.9652Kazakhstan89.1818Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Korea, Rep.84.5322Kuvat85.6627Lebaron86.7627Lebaron85.7627Lebaron86.72100Libera84.9246Libya54.68100Libya54.68100Libya84.5322Maconia, FYR94.7777Malayia74.32100Matayia74.32100Matayia74.3777Malayia74.7778Matayia74.82100Matayia74.82100Matayia74.8720Matayia74.8720Matayia74.8720Matayia74.8720Matayia74.8720			
incla     56.14     157       inclonesia     60.46     144       iraq     79.53     55       ireland     79.53     55       ireland     79.53     55       ireland     71.65     103       strad     60.95     144       Japan     60.95     146       Japan     67.16     121       Jordan     80.96     55       Kazakhstan     89.18     18       Kropa, Rep,     84.53     22       Korea, Rep,     86.54     11       Korea, Rep,     86.54     12       Korea, Rep,     86.54     12       Korea, Rep,     86.54     12       Korea, Rep,     86.54     12       Korea, Rep,     86.51     122			90
indonesia     60.46     144       tran, Islamic Rep.     66.78     122       tran, Stamic Rep.     94.57     15       Israel     94.97     6       Israel     60.95     144       Apana     60.95     144       Jamaica     60.95     144       Jarata     60.96     52       Jarata     60.96     122       Jarata     60.96     52       Jarata     60.96     52       Jarata     60.96     52       Jarata     60.96     52       Kazakhstan     80.96     52       Kazakhstan     80.96     52       Kazakhstan     80.96     52       Kosovo     71.95     10       Kirbati     57.6     22       Kawati     52.92     10       Kirbati     62.94     13       Kavati     65.73     22       Laboria     66.21     11       Laboria     66.21     11 <td< td=""><td></td><td></td><td></td></td<>			
iran, Islamic Rep.     96.78     1923       irelard     94.97     6       irelard     94.97     6       israel     16.6     100       italy     60.95     144       Japan     60.95     144       Japan     60.95     144       Jordan     80.96     55       Kazakhstan     80.18     17       Kinbati     80.18     18       Kinbati     80.16     100       Kinbati     80.16     122       Koray, Republic     82.48     11       Koray, Republic     82.94     13       La PDR     66.10     122       Latvia     85.76     22       Latvia     66.71     122       Labaron     66.72     100       Labaron     86.95     11       Libria     66.48     166       Labaron     66.73     122       Madeosca     76.52     77       Madagosca     76.52     77			
ireand   79.5.3   65     israel   71.6.5   100     israel   60.95   144     Japan   67.16   121     Jordan   80.96   55     Kazakhstan   80.98   103     Kenya   71.96   101     Kenya   71.96   102     Kenya   75.1   20     Korson   75.43   22     Korson   75.43   22     Korson   76.43   22     Korson   75.43   22     Korson   75.1   20     Korson   75.1   20     Korson   75.1   22     Korson   75.43   22     Korson   75.1   22     Korson   75.1   22     Korson   75.1   22     Korson   85.76   27     Latvia   85.76   27     Latvia   85.76   27     Lop DR   66.10   127     Latvia   85.76   27     Kadashati <td></td> <td></td> <td></td>			
Israel     71.65     102       Italy     62.98     133       Jamaica     60.95     144       Japan     67.16     121       Jordan     80.96     55       Kazakhstan     99.18     18       Kaya     71.96     101       Kribati     87.51     22       Korea, Rep.     84.53     25       Kosov     78.43     67       Kuwait     92.48     11       Kyrgy Republic     66.10     122       Lao PDR     66.10     122       Lebanon     81.69     44       Lebanon     81.69     44       Libya     68.21     118       Libya     68.21     120       Libya     68.42     160       Libya     81.42     44       Libya     81.42     44       Libya     63.8     22       Macedonia, FYR     94.17     7       Madagascar     76.32     76       Malaysia			50
Israel     71.65     102       Italy     62.98     133       Jamaica     60.95     144       Japan     67.16     121       Jordan     80.96     55       Kazakhstan     99.18     18       Kaya     71.96     101       Kribati     87.51     22       Korea, Rep.     84.53     25       Kosov     78.43     67       Kuwait     92.48     11       Kyrgy Republic     66.10     122       Lao PDR     66.10     122       Lebanon     81.69     44       Lebanon     81.69     44       Libya     68.21     118       Libya     68.21     120       Libya     68.42     160       Libya     81.42     44       Libya     81.42     44       Libya     63.8     22       Macedonia, FYR     94.17     7       Madagascar     76.32     76       Malaysia			
taly   62.98   137     Jamaica   60.95   144     Japan   67.16   121     Jordan   80.96   55     Kazakhstan   89.18   18     Kenya   71.96   100     Kinbati   87.51   23     Korea, Rep.   84.53   25     Kosovo   76.43   67     Kuwait   82.76   27     Lav PDR   66.10   127     Latvia   85.76   27     Lebanon   68.72   100     Liberia   68.21   118     Luxembourg   88.68   221     Madagascar   76.32   77     Madagascar   74.32   100     Malayai   84.68   121     Madagascar   74.22   100     Malayai   84.51   31     Madagascar   74.32   100     Malayai   84.51   31     Malayai   84.51   31     Malayai   74.62   100     Malayai   66.31   122			103
Jamaica     60.95     144       Japan     67.16     121       Jordan     80.96     55       Kazakhstan     89.18     18       Kenya     71.96     101       Krinbati     67.51     23       Korea, Rep.     84.53     25       Kosovo     78.43     67       Kuwati     92.48     11       Kyrgyz Republic     65.76     22       Lao PDR     66.10     122       Latvia     55.76     22       Lebanon     68.21     118       Libya     68.21     118       Libya     68.21     118       Libya     64.48     160       Linkunia     64.48     160       Linkunia     64.21     118       Libya     64.21     118       Linkunia     64.21     118       Linkunia     64.21     118       Linkunia     64.21     118       Linkunia     64.31     137       M			137
Japan     67.16     121       Jordan     80.96     55       Kazakhstan     80.96     55       Kazakhstan     80.96     10       Kinbatt     67.19     10       Kinbatt     67.51     22       Korea, Rep.     84.53     25       Kosovo     78.43     66       Kuwait     92.48     11       Kyrgyz Republic     66.10     127       Lao PDR     66.10     127       Lebanon     66.90     124       Lebaria     68.21     118       Libya     64.68     166       Libya     64.88     12       Libya     64.88     12       Macedonia, FYR     94.17     77       Madagascar     76.32     77       Malaysia     65.31     128       Malay     66.31     128       Malaysia     65.31     128       Maitus     67.71     137       Martius     67.76     122			146
Jordan     80,96     55       Kazakhstan     89,18     18       Kenya     71,96     101       Kribati     87,51     23       Kosea, Rep.     84,53     22       Kosovo     78,43     667       Kuwait     92,48     11       Kyrgyz Republic     62,94     133       Lao POR     66,10     122       Latvia     85,76     27       Lebanon     61,69     44       Leberia     66,21     116       Libya     66,21     116       Libya     64,48     160       Libya     64,43     166       Libya     71,82     102       Macedonia, FYR     94,17     7       Malagyascar     76,52     76       Malayi     65,31     122       Malayi     61,61     144       Malayisi     64,31     13       Malayisi     65,31     122       Maiawitana     65,51     122	· ••••••••••••••••••••••••••••••••••••		
Kazakıstan   89.18   18     Kenya   71.96   100     Kirbati   87.51   22     Korea, Rep.   84.53   28     Kosovo   78.43   67     Kuwait   92.48   11     Kyrgyz Republic   66.10   127     Lao PDR   66.10   127     Lebanon   81.69   45     Lesotho   69.72   100     Liberia   68.21   118     Lhya   54.68   160     Lhya   54.68   160     Lhya   51.61   122     Macedonia, FYR   94.17   7     Madagascar   76.32   77     Maladiues   65.31   122     Mail   85.91   22     Maila   60.16   148     Marbius   67.31   122			52
Kenya     71.96     101       Kribati     87.51     223       Korea, Rep.     84.53     229       Kosovo     78.43     67       Kuwait     92.44     11       Kyrgy Republic     62.94     133       Lao PDR     66.10     127       Latvia     85.76     27       Lesotho     69.72     100       Liberia     68.21     116       Libya     84.69     646       Lozento     69.72     100       Libya     88.56     22       Madagascar     76.32     77       Madagascar     71.82     102       Malayia     66.16     144       Mata     60.16     144       Mata     60.16     144       Mata     67.7     102       Mata     66.38     122       Mata     60.16     144       Mata     66.38     122       Mata     67.75     126       Marthai	Kazakhstan		18
Kirbati 87.51 23   Korea, Rep. 84.53 225   Kosovo 78.43 67   Kuwait 92.48 11   Krygz Republic 62.64 138   Lao PDR 66.10 127   Latvia 66.10 127   Lebanon 81.76 272   Lebanon 69.72 109   Libya 64.82 11   Libya 54.68 166   Libya 54.68 166   Libya 54.68 166   Libya 54.68 166   Macedonia, FYR 94.17 7   Madagacar 76.32 76   Malaysia 65.31 128   Malives 65.31 128   Malita 65.63 125   Maita 66.88 125   Maita 66.83 125   Maritania 71.71 187   Mauritania 73.67 329   Mortonego 78.57 66   Mauritania 66.37 116   Mauritania 71.71 187   Mauritania 73.67 329   Mortonegro 78.57 66	Kenya		101
Korea, Rep.     84.53     22       Kosovo     76.43     67       Kuwait     92.48     11       Kyrgy Republic     66.10     127       Latvia     85.76     27       Labaron     81.69     42       Lesotho     69.72     106       Libria     68.21     118       Libya     64.68     160       Lithuania     68.21     118       Libya     54.68     160       Lithuania     84.52     48       Lixembourg     86.58     21       Macdegascar     76.32     77       Madayia     84.31     33       Maidives     65.31     122       Mai     60.16     144       Mata     66.38     125       Mariania     73.67     92       Mait     67.32     76       Mariania     77.1     187       Mariania     73.67     92       Mariania     73.67     92       Moro			23
Kosovo     78.43     67       Kuwait     92.48     11       Kyrgyz Republic     62.94     138       Lao PDR     66.10     127       Latvia     85.76     27       Lebanon     68.72     100       Liberia     68.21     118       Libya     64.82     160       Libya     64.82     160       Libya     88.58     22       Macedonia, FYR     94.17     7       Macadonia, FYR     94.17     7       Madagascar     76.32     76       Malavia     65.31     122       Malavia     66.36     122       Malavia     66.31     122       Malavia     66.36     122       Malavia     66.36     122       Malavia     66.38     122       Malavia     66.38     125       Markania     67.67     126       Mair tania     73.67     32       Markania     73.67     32	Korea, Rep.		29
Kyrgyz Republic     62.94     138       Lao PDR     66.10     127       Latvia     85.76     27       Lebanon     69.72     100       Lebanon     69.72     100       Liberia     68.21     118       Libya     64.68     160       Libya     54.68     160       Libya     64.72     18       Libya     64.83     160       Macedonia, FVR     88.58     21       Madegacar     76.32     76       Malaysia     84.31     33       Maldives     65.31     128       Mail     60.16     144       Malaysia     84.31     33       Maidives     65.31     128       Mairitus     66.38     125       Mairitus     66.38     125       Mauritus     19.2     13       Mauritus     19.2     13       Morting     73.67     98       Mortinggro     73.67     98	Kosovo	78.43	67
Lao PDR     66.10     127       Latvia     85.76     27       Lebaron     81.69     45       Lesotho     69.72     100       Libya     54.68     166       Libya     54.68     166       Libya     54.68     166       Lithuania     81.42     46       Lixembourg     86.58     21       Macedonia, FYR     94.17     7       Madagacar     76.32     76       Malaysia     84.31     31       Malaysia     84.31     31       Maldives     65.31     122       Maiti     60.16     144       Mata     85.91     22       Maiti     66.38     122       Maiti     67     36.38     125       Mauritius     91.92     13     36.58     125       Mauritius     77.1     183     36.58     125       Mortonesia, Fed. Sts.     68.78     116     36.57     36       Morago	Kuwait		11
Latvia     85.76     27       Lebanon     81.69     45       Lesotho     69.72     100       Liberia     68.21     118       Libya     54.68     166       Lithuania     81.42     48       Luxembourg     88.58     21       Macedonia, FYR     94.17     77       Madagascar     76.32     76       Malaysia     84.31     31       Maldives     65.31     128       Mail     60.16     149       Maita     66.38     125       Mairitania     85.91     25       Mairitania     17.71     187       Mauritius     91.92     13       Mexico     76.82     78       Micronesia, Fed, Sts.     66.38     125       Mongolia     77.857     64       Mordova     76.82     78       Mordova     76.83     39       Mordova     76.83     39       Mordova     76.83     39			138
Lebanon     81.69     44       Lesotho     69.72     108       Liberia     68.21     118       Libya     54.68     160       Lithuania     81.42     48       Lixembourg     88.58     21       Macedonia, FYR     94.17     7       Madagascar     76.32     76       Malawi     71.82     102       Malaysia     84.31     31       Maldives     65.31     122       Maidives     65.31     122       Maidives     66.38     122       Marshall Islands     66.38     122       Mauritania     77.71     187       Morconesia, Fed. Sts.     68.78     116       Mordova     76.28     78       Mortonegro     78.57     64       Mortonegro     78.58	Lao PDR		127
Lesotho   68.72   105     Liberia   68.21   118     Libya   54.68   166     Lithuania   81.42   44     Luxembourg   88.58   21     Macedonia, FYR   94.17   7     Macagascar   76.32   76     Malaysia   71.82   100     Malaysia   65.31   122     Malaysia   65.31   122     Malaysia   66.38   125     Malay   66.31   122     Malay   66.331   122     Malaysia   66.331   122     Malay   66.31   122     Maritania   60.16   144     Mata   65.91   25     Maritania   61.71   187     Mauritania   17.71   187     Mauritania   17.71   187     Mauritania   73.67   92     Micronesia, Fed. Sts.   66.78   116     Moldova   76.28   76     Mortenegro   78.91   62     Mortenegro			27
Liberia   68.21   118     Libya   54.68   160     Libya   81.42   44     Luxembourg   88.58   21     Macdegascar   94.17   7     Madagascar   76.32   76     Malawi   71.82   102     Malaysia   84.31   31     Maldyses   65.31   122     Mali   60.16   144     Matta   60.16   144     Matta   60.38   122     Mauritania   17.71   187     Mauritus   66.38   122     Mauritus   66.38   122     Mauritus   66.76   128     Mongolia   73.67   92     Morcoco   73.67   92     Morcoco   78.91   62     Morandique   67.78   120     Marandique   73.63   92     Morandique   63.61   122     Morandique   63.78   116     Morandique   63.78   116     Morandique   63.78 <td></td> <td></td> <td></td>			
Libya   54.68   160     Lithuania   81.42   49     Luxembourg   88.58   21     Macedonia, FYR   94.17   7     Madagascar   76.32   76     Malawi   71.82   100     Malaysia   84.31   31     Maldives   65.31   122     Mala   60.16   144     Matia   60.16   144     Matia   60.16   144     Matia   60.16   144     Matia   60.16   144     Matria   60.16   144     Matria   60.16   149     Matria   85.91   25     Mauritius   85.91   25     Mauritius   91.92   13     Mexico   73.67   92     Micronesia, Fed. Sts.   68.78   116     Moldova   76.28   76     Morocco   78.57   64     Morocco   78.57   64     Morocano   73.63   93     Morocano   73.63 <t< td=""><td></td><td></td><td></td></t<>			
Lithuania   81.42   44     Luxembourg   88.58   21     Macedonia, FVR   94.17   7     Madagascar   76.32   76     Malaysia   74.32   102     Malaysia   84.31   31     Maldives   65.31   128     Maii   60.16   149     Maita   66.38   125     Marshall Islands   66.38   125     Mauritus   91.92   13     Mauritus   91.92   13     Mauritus   91.92   13     Mexico   73.67   92     Micronesia, Fed. Sts.   66.78   116     Moldova   76.28   76     Morocco   78.57   64     Moroco   78.57   64     Moroco   78.57   64     Moroca   65.50   124     Morambia   73.63   39     Nepal   66.50   124     Morambia   78.63   39     Nepal   66.50   124     Netherlands   85.			
Luxembourg     88.58     21       Macedonia, FYR     94.17     7       Madagascar     76.32     76       Malawi     71.82     102       Malaysia     84.31     31       Maldysia     65.31     128       Malay     66.38     122       Matia     60.16     149       Mata     85.91     25       Marshall Islands     66.38     122       Mauritania     17.71     187       Mauritus     91.92     13       Micronesia, Fed. Sts.     68.78     116       Moldova     76.28     78       Morocco     78.91     62       Morambique     67.78     126       Morambique     66.50     124       Moracco     78.91     62       Moraco     65.50     124 <			
Malawi   71.82   102     Malaysia   84.31   31     Mali   65.31   128     Mali   60.16   149     Malta   85.91   25     Maritania   85.91   25     Maritania   17.71   187     Mauritania   73.67   92     Micronesia, Fed. Sts.   66.87   116     Moldova   76.28   77     Molova   76.28   78     Mortenegro   78.57   64     Mozambique   67.78   122     Myanmar   74.80   84     Nepal   66.50   124     Netherlands   85.81   26     New Zealand   86.06   22     Niegria   50.59   165     Nigeria   50.59   165     Nigeria   32.17   181     Norway   91.36   44			49
Malawi   71.82   102     Malaysia   84.31   31     Mali   65.31   128     Mali   60.16   149     Malta   85.91   25     Maritania   85.91   25     Maritania   17.71   187     Mauritania   73.67   92     Micronesia, Fed. Sts.   66.87   116     Moldova   76.28   77     Molova   76.28   78     Mortenegro   78.57   64     Mozambique   67.78   122     Myanmar   74.80   84     Nepal   66.50   124     Netherlands   85.81   26     New Zealand   86.06   22     Niegria   50.59   165     Nigeria   50.59   165     Nigeria   32.17   181     Norway   91.36   44			
Malawi   71.82   102     Malaysia   84.31   31     Mali   65.31   128     Mali   60.16   149     Malta   85.91   25     Maritania   85.91   25     Maritania   17.71   187     Mauritania   73.67   92     Micronesia, Fed. Sts.   66.87   116     Moldova   76.28   77     Molova   76.28   78     Mortenegro   78.57   64     Mozambique   67.78   122     Myanmar   74.80   84     Nepal   66.50   124     Netherlands   85.81   26     New Zealand   86.06   22     Niegria   50.59   165     Nigeria   50.59   165     Nigeria   32.17   181     Norway   91.36   44			/
Malaysia 84.31 31   Maldives 65.31 122   Mali 60.16 149   Malta 85.91 25   Marshall Islands 66.38 125   Mauritania 17.71 187   Mauritania 17.71 187   Mauritania 73.67 92   Mexico 73.67 92   Moldova 76.28 78   Mongolia 73.79 91   Morenegro 78.57 64   Mozambique 67.78 120   Magammar 74.80 84   Namibia 73.63 93   Negal 66.50 124   New Zealand 85.81 26   Nigeria 50.59 165   Nigeria 50.59 165   Norway 91.36 14	•••••••••••••••••••••••••••••••••••••••		
Maldives     65.31     128       Mali     60.16     149       Matra     85.91     25       Mauritania     17.71     187       Maritius     91.92     13       Mexico     73.67     92       Micronesia, Fed. Sts.     68.78     116       Moldova     76.28     78       Moreco     78.57     64       Mozandi     73.79     91       Moreco     78.57     64       Mozambique     67.78     122       Moreco     78.57     64       Mozambique     67.78     122       Mozambique     67.78     122       Mozambique     67.78     122       Nepal     78.63     93       Nepal     65.60     124       New Zealand     88.06     22       Nicaragua     50.59     165       Nigeria     32.17     181       Norway     91.36     14			
Mali     60.16     149       Mata     85.91     25       Marshall Islands     66.38     125       Mauritania     17.71     187       Mauritus     91.92     13       Mexico     73.67     92       Micronesia, Fed. Sts.     68.78     116       Moldova     76.28     78       Mongolia     73.79     91       Morocco     78.57     64       Morocco     78.91     62       Morambique     67.78     120       Morambique     66.50     124       Mauritus     93.63     93       Magamar     74.80     84       Nepal     66.50     124       Netherlands     85.81     26       New Zealand     88.06     22       Nigeria     32.17     181       Norway     91.36     14			
Maita     85.91     25       Marshall Islands     66.38     125       Mauritania     17.71     187       Mauritania     91.92     13       Mexico     73.67     92       Micronesia, Fed. Sts.     68.78     116       Moldova     76.28     78       Moldova     78.57     64       Morcoco     78.57     64       Morcoco     78.91     62       Morambique     67.78     120       Mozambique     67.78     120       Mozambique     66.50     124       Nepal     76.63     92       Netherlands     85.81     26       New Zealand     88.06     22       Nigeria     50.59     165       Nigeria     32.17     181       Norway     91.36     14			
Marshall Islands     66.38     125       Mauritania     17.71     187       Mauritius     91.92     13       Mexico     73.67     92       Micronesia, Fed. Sts.     68.78     116       Moldova     76.28     78       Mongolia     73.79     91       Montenegro     78.57     64       Morocco     78.91     62       Mozambique     67.78     120       Myanmar     74.80     84       Namibia     73.63     93       Nepal     66.50     124       Netherlands     85.81     26       New Zealand     88.06     22       Nicaragua     50.59     165       Nigeria     32.17     181       Norway     91.36     14			
Mauritania   17.71   187     Mauritius   91.92   13     Mexico   73.67   92     Micronesia, Fed. Sts.   68.78   116     Moldova   76.28   78     Mongolia   73.79   91     Morceco   78.57   64     Morceco   78.91   62     Mozambique   67.78   120     Myanmar   74.80   84     Namibia   73.63   93     Nepal   66.50   124     New Zealand   88.06   22     Nicaragua   50.59   165     Nigeria   32.17   181     Norway   91.36   14			
Mauritius   91.92   13     Mexico   73.67   92     Micronesia, Fed. Sts.   68.78   116     Moldova   76.28   78     Mongolia   73.79   91     Montenegro   78.57   64     Morocco   78.91   62     Mozambique   67.78   120     Myanmar   74.80   84     Namibia   73.63   93     Nepal   66.50   124     Netherlands   85.81   26     Nicaragua   50.59   165     Nigería   32.17   181     Norway   91.36   14			
Mexico     73.67     92       Micronesia, Fed. Sts.     68.78     116       Moldova     76.28     78       Mongolia     73.79     91       Montenegro     78.57     64       Morocco     78.91     62       Mozambique     67.78     120       Mozambique     67.78     120       Manmar     74.80     84       Namibia     73.63     93       Nepal     65.50     124       Netherlands     88.06     22       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14			
Micronesia, Fed. Sts.   68.78   116     Moldova   76.28   78     Mongolia   73.79   91     Montenegro   78.57   64     Morocco   78.91   62     Mozambique   67.78   120     Mozambique   67.78   120     Marinibia   73.63   93     Nepal   66.50   124     Netherlands   85.81   26     Nicaragua   50.59   165     Nigeria   32.17   181     Norway   91.36   14			
Moldova     76.28     78       Mongolia     73.79     91       Montenegro     78.57     64       Morocco     78.91     62       Mozambique     67.78     120       Myanmar     74.80     84       Namibia     73.63     93       Nepal     66.50     124       Netherlands     85.81     26       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14			
Mongolia     73.79     91       Montenegro     78.57     64       Morocco     78.91     62       Mozambique     67.78     120       Myanmar     74.80     84       Namibia     73.63     93       Nepal     66.50     124       Netherlands     85.81     26       New Zealand     88.06     22       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14			
Montenegro     78.57     64       Morocco     78.91     62       Mozambique     67.78     120       Myanmar     74.80     84       Namibia     73.63     93       Nepal     66.50     124       Netherlands     85.81     26       New Zealand     88.06     22       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14			
Morocco     78.91     62       Mozambique     67.78     120       Myanmar     74.80     84       Namibia     73.63     93       Nepal     66.50     124       Netherlands     85.81     26       New Zealand     88.06     22       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14	Montenegro		64
Mozambique     67.78     120       Myanmar     74.80     84       Namibia     73.63     93       Nepal     66.50     124       Netherlands     85.81     26       New Zealand     88.06     22       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14			62
Myanmar     74.80     84       Namibia     73.63     93       Nepal     66.50     124       Netherlands     85.81     26       New Zealand     88.06     22       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14			120
Namibia     73.63     93       Nepal     66.50     124       Netherlands     85.81     26       New Zealand     88.06     22       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14			84
Nepal     66.50     124       Netherlands     85.81     26       New Zealand     88.06     22       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14			93
Netherlands     85.81     26       New Zealand     88.06     22       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14	Nepal		124
New Zealand     88.06     22       Nicaragua     50.59     165       Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14	Netherlands		26
Niger     56.87     156       Nigeria     32.17     181       Norway     91.36     14	New Zealand	88.06	22
Nigeria     32.17     181       Norway     91.36     14	Nicaragua	50.59	165
Norway 91.36 14			156
			181
Oman 92.91 10			14
	Oman	92.91	10

Table A3.1: Overall Paying Taxes ranking	Distance to freedier	Devis
Economy	Distance to frontier	Rank
Pakistan	44.46	171
Palau Panama		131
Panama Papua New Guinea	48.60 69.50	166
Paraguay	69.50	110 111
Peru	81.18	50
Philippines	66.23	126
Poland	79.63	58
Portugal	78.54	65
Puerto Rico (U.S.)	63.93	134
Qatar	99.44	
Romania	80.69	1 55
Russian Federation	81.60	47
Rwanda	81.48	48
Samoa	72.10	100
San Marino	84.14	32
São Tomé and Príncipe	51.65	164
Saudi Arabia	99.23	3
Senegal	29.83	183
Serbia	61.87	143
Seychelles	81.82	43
Sierra Leone	65.29	129
Singapore	96.56	5
Slovak Republic	76.79	73
Slovenia	83.74	35
Solomon Islands	78.42	68
South Africa	88.75	20
South Sudan	71.45	104
Spain Sri Lanka		60
St. Kitts and Nevis	60.64	158 147
St. Lucia	75.04	83
St. Vincent and the Grenadines	72.76	97
Sudan	62.34	140
Suriname	76.45	75
Swaziland	76.16	79
Sweden	83.46	37
Switzerland	89.13	19
Syrian Arab Republic	67.89	119
Taiwan, China	82.78	39
Tajikistan	43.53	172
Tanzania	59.25	150
Thailand	77.70	70
Timor-Leste	79.97	57
Togo	51.70	163
Tonga	75.37	82
Trinidad and Tobago	68.89	114
Tunisia	75.53	81
Turkey	79.44	61
Uganda	71.32	105
Ukraine		107
United Arab Emirates		1 15
United Kingdom United States	91.34 80.81	53
Uruguay	65.25	130
Uzbekistan	68.83	130
Vanuatu	80.79	54
Venezuela, RB	13.64	188
Vietnam	45.41	168
West Bank and Gaza	80.29	56
Yemen, Rep.	63.72	135
Zambia	81.66	46
Zimbabwe	61.39	145

Table A3.2: Total Tax Rate		Total Tax Rate, %	of commercial profit	
Foonemy	Total Tax Rate	Profit taxes Total Tax Rate	Labour taxes Total Tax Rate	Other taxes Total Tax Rate
Economy				
Afghanistan	36.3	0.0	0.0	36.3
Albania	36.5	14.1	18.8	3.6
Algeria	72.7	6.6	30.6	35.5
Angola	48.4	21.7	9.0	17.7
Antigua and Barbuda	41.9	25.9	10.7	5.3
Argentina	137.4	0.0	29.3	108.1
Armenia	19.9	19.1	0.0	0.8
Australia	47.6	26.0	21.1	0.5
Austria	51.7	16.8	34.3	0.6
Azerbaijan	39.8	12.9	24.8	2.1
Bahamas, The	33.7	0.0	6.3	27.4
Bahrain	13.5	0.0	13.5	0.0
Bangladesh	31.6	27.7	0.0	3.9
Bangladesh (Dhaka)	31.6	27.7	0.0	3.9
Bangladesh (Chittagong)	31.6	27.7	0.0	3.9
Barbados	34.7	19.5	12.2	3.0
Belarus	51.8	11.7	39.0	1.1
Belgium	58.4	8.4	49.4	0.6
Belize	31.1	24.7	5.0	1.4
Benin	63.3	15.9	26.4	 21.(
Bhutan	35.3	33.9	0.0	1.4
Bolivia		0.0	18.8	1.4 64.9
Bosnia and Herzegovina	23.3	7.2	13.5	2.6
Botswana	25.1	21.5	0.0	3.6
Brazil	69.2	24.9	40.3	4.0
Brazil (São Paulo)	69.1	24.9	40.3	3.9
Brazil (Rio de Janeiro)	69.4	24.8	40.3	4.3
Brunei Darussalam	8.7	0.8	7.9	0.0
Bulgaria	27.0	5.0	20.2	1.8
Burkina Faso	41.3	16.2	21.4	3.7
Burundi	40.3	28.9	10.2	1.2
Cabo Verde	36.5	18.5	17.6	0.4
Cambodia	21.0	19.5	0.5	1.0
Cameroon	48.8	30.0	18.3	0.5
Canada	21.1	3.9	12.7	4.5
Central African Republic	73.3	0.0	19.8	53.5
Chad	63.5	31.3	28.4	3.8
Chile	28.9	22.3	4.0	2.6
China	67.8	10.9	48.4	8.5
China (Shanghai)	67.2	11.1	47.4	8.7
China (Beijing)		10.7	49.6	8.2
				28.6
Colombia	69.7	22.5	18.6	
Comoros	216.5	32.1	0.0	184.4
Congo, Dem. Rep.	54.6	27.5	12.6	14.5
Congo, Rep.	56.0	0.0	31.3	24.7
Costa Rica	58.0	19.3	32.2	6.5
Côte d'Ivoire	51.9	8.8	23.3	19.8
Croatia	20.0	0.0	18.8	1.2
Cyprus	24.4	9.3	13.4	1.7
Czech Republic	50.4	9.5	38.4	2.5
Denmark	24.5	18.7	3.0	2.8
Djibouti	37.6	17.7	17.7	2.2
Dominica	37.0	26.1	7.9	3.0
Dominican Republic	42.4	22.6	18.6	1.2
Ecuador	33.0	16.1	13.7	3.2
Egypt, Arab Rep.	45.0	16.3	24.1	4.6
El Salvador	38.7	20.1	17.2	1.4
Equatorial Guinea	47.1	20.7	25.4	1.(
		9.2	0.0	
Eritrea Estopia	83.7			74.5
Estonia Ethiopia	49.4	8.4	39.0	2.0
Ethiopia	32.1	25.7	5.6	9.0
Fiji	31.1	20.6	10.4	0.1

		Profit taxes	Labour taxes	Other taxe
Economy	Total Tax Rate	Total Tax Rate	Total Tax Rate	Total Tax Rat
inland	37.9	11.8	24.8	1.
rance	62.7	0.5	53.5	8
abon	45.7	20.9	22.7	2
ambia, The	63.3	6.1	12.7	44.
eorgia	16.4	14.3	0.0	2
Germany	48.8	23.2	21.2	4
Ghana	32.7	18.0	14.7	0
Greece	49.6	19.7	29.3	0
Grenada	45.3	27.6	5.6	12
Guatemala	37.5	22.5	14.3	0
Guinea	68.3	0.0	26.4	41
Guinea-Bissau	45.5	15.1	24.8	
Guyana	32.3	21.3	9.2	1
laiti	40.3	23.8	12.4	4
londuras	44.3	31.1	3.2	10
long Kong SAR, China	22.8	17.5	5.2	0
lungary	48.4	11.8	34.3	2
celand	29.6	9.1	17.7	2
ndia	60.6	24.9	20.0	
India (Mumbai)	60.6	24.9	20.0	15
India (Delhi)	60.6	24.9	20.0	15 15
ndonesia	29.7 29.7	17.2 17.2	9.2 9.2	3
Indonesia (Jakarta)				3
Indonesia (Surabaya)	29.7	17.2	9.2	3.
ran, Islamic Rep.	44.1	17.8	25.9	0
raq	27.8	14.3	13.5	0.
reland	25.9	12.4	12.1	1
srael	30.6	23.6	5.6	1
taly	64.8	19.5	43.4	1.
amaica	35.2	14.8	13.4	7
apan	51.3	28.9	18.2	4
Japan (Tokyo)	51.3	28.9	18.2	4.
Japan (Osaka)	51.4	28.9	18.3	4
ordan	29.5	13.1	14.4	2
azakhstan	29.2	16.2	11.2	<u>1</u>
(enya	37.1	29.8	1.9	5
(iribati	32.7	24.3		0
korea, Rep.	33.2	18.2	13.8	1
losovo	15.2	9.3	5.6	0
luwait	13.0	0.0	13.0	0
(yrgyz Republic	29.0	6.4	19.5	
.ao PDR	25.3	16.0	5.6	3
.atvia	35.9	6.3	26.6	
ebanon	30.3	6.1	23.8	0
esotho	13.6	10.8	0.0	
iberia	47.8	35.4	5.4	7
ibya	32.8	22.0	10.5	C
ithuania	42.6	5.9	35.2	1
uxembourg	20.1	4.2	15.5	C
Iacedonia, FYR	12.9	10.9	0.0	2
ladagascar	38.1	16.3	20.3	1
lalawi	34.5	20.4	12.4	
lalaysia	40.0	22.7	16.4	(
laldives	30.2	13.1	7.9	9
1ali	48.3	10.1	34.3	3
lalta	41.3	30.1	10.7	
larshall Islands	64.8	0.0	11.8	53
lauritania	71.3	0.0	23.2	48
lauritius	22.4	11.7	7.1	3
	51.7	25.4	25.4	
Aexico Movico (Movico citu)	51.7 51.7	25.4 25.4		0 0
Mexico (Mexico city) Mexico (Monterrey)	51.7 51.7	25.4 25.4	25.4 25.4	

		Profit taxes	Labour taxes	Other taxe
Economy	Total Tax Rate	Total Tax Rate	Total Tax Rate	Total Tax Rat
Aicronesia, Fed. Sts.	60.5	0.0	8.5	52.
/loldova	40.2	9.2	30.8	0.
longolia	24.4	10.0	12.4	2.
Iontenegro	21.6	8.1	12.8	0.
	49.1	25.4	22.3 4.5	1.
1ozambique 1yanmar	36.1 31.4	30.8	4.5 0.2	0. 5.
Iamibia	21.3	25.3 17.2	1.0	
lepal	29.5	17.2	11.3	
letherlands	41.0	20.4	20.2	0. 0.
lew Zealand	34.3	30.0	2.7	1.
licaragua	63.9	21.9	21.4	20.
liger	48.2	21.2	21.7	5.
ligeria	33.3	20.8	12.1	0.
Nigeria (Lagos)	33.4	20.8	12.1	0.
Nigeria (Kano)	33.3	20.8	12.1	0.
lorway	39.5	23.6	15.9	0.
oman	22.9	11.0	11.8	0
akistan Dekieten (Korechi)	32.6	18.7 19.7	12.8	1
Pakistan (Karachi)	32.5 32.8	18.7 18.6	12.7 13.0	
Pakistan (Lahore) alau	75.4	65.8	9.5	
anau 'anama	37.2	12.4	9.5 20.0	
anama apua New Guinea	39.3	23.2	11.7	 4.
araguay	35.0	9.6	18.6	
eru	35.9	22.7	11.0	2.
hilippines	42.9	20.3	8.7	13.
oland	40.3	14.5	24.8	1.
ortugal	41.0	13.6	26.8	0.
uerto Rico (U.S.)	65.8	25.9	13.5	26.
)atar	11.3	0.0	11.3	0.
lomania	42.0	10.9	30.0	1.
lussian Federation	47.0	8.9	35.6	2.
Russian Federation (Moscow)	47.1	8.9	35.6	2.
Russian Federation (Saint Petersburg)	46.8	9.0	35.6	2.
lwanda	33.0	25.8	5.6	1.
amoa	18.1	11.3	6.8	0.
an Marino	40.5	10.2	30.0	0.
ão Tomé and Príncipe audi Arabia	38.2 15.0	20.2 	6.8 12.8	
enegal	47.3	18.4	23.6	
erbia	39.7	16.0	20.2	
eychelles	30.1	18.8	2.3	9.
ierra Leone	31.0	18.8	11.3	
ingapore	18.4	2.0	15.3	1.
lovak Republic	51.2	10.5	39.7	1.
lovenia	31.0	12.7	18.2	0.
olomon Islands	32.0	23.3	8.5	0.
outh Africa	28.8	21.7	4.0	3
outh Sudan	29.0	6.9	19.2	2.
pain	50.0	13.3	35.9	0.
ri Lanka	55.2	1.1	16.9	37.
t. Kitts and Nevis	49.7	30.5	11.2	8.
t. Lucia	34.7	25.8	5.6	3.
t. Vincent and the Grenadines	38.6	30.2	5.1	3.
udan	45.4	11.5	19.2	14
uriname	27.9	27.9	0.0	0
waziland	34.7	25.6	5.0	4
weden	49.1	13.1	35.4	0.
witzerland	28.8 42.7	9.3	17.7 19.3	1.
Syrian Arab Republic aiwan, China	42.7 34.5	23.0 12.7	19.3 18.4	0. 3.
aiwan, China ajikistan	34.3	۱۷.۱	10.4	

Table A3.2: Total Tax Rate		Total Tax Rate, %	of commercial profit	
Economy	Total Tax Rate	Profit taxes Total Tax Rate	Labour taxes Total Tax Rate	Other taxes Total Tax Rate
Tanzania	43.9	20.8	16.9	6.2
Thailand	27.5	19.5	5.4	2.6
Timor-Leste	11.2	11.2	0.0	0.0
Тодо	48.5	10.7	23.1	14.7
Tonga	30.1	23.8	5.6	0.7
Trinidad and Tobago	32.2	21.9	8.5	1.8
Tunisia	59.9	12.8	25.2	21.9
Turkey	40.9	17.9	19.9	3.1
Uganda	36.5	25.2	11.3	0.0
Ukraine	52.2	9.0	43.1	0.1
United Arab Emirates	15.9	0.0	14.1	1.8
United Kingdom	32.0	19.2	11.2	1.6
United States	43.9	28.1	9.8	6.0
United States (New York City)	45.9	27.4	9.9	8.6
United States (Los Angeles)	40.9	29.3	9.5	2.1
Uruguay	41.8	23.6	15.6	2.6
Uzbekistan	41.1	11.4	28.2	1.5
Vanuatu	8.5	0.0	4.5	4.0
Venezuela, RB	65.0	9.9	18.0	37.1
Vietnam	39.4	14.5	24.8	0.1
West Bank and Gaza	15.3	15.0	0.0	0.3
Yemen, Rep.	33.1	20.0	11.3	1.8
Zambia	18.6	2.0	10.4	6.2
Zimbabwe	32.8	18.8	5.6	8.4

Table A3.3: Time to comply		Number o	of hours	
Economy	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Afghanistan	275	77	120	78
Albania	357	119	94	144
Algeria	385	152	110	123
Angola	282	75	125	82
Antigua and Barbuda	207	23	136	48
Argentina	405	105	84	216
Armenia	313	113	103	97
Australia	105	37	18	50
Austria	166	47	52	67
Azerbaijan	195	60	78	57
Bahamas, The	58	10	48	0
Bahrain	60		60	0
Bangladesh	302	140	0	162
Bangladesh (Dhaka)	302	140	0	162
				• • • • • • • • • • • • • • • • • • • •
Bangladesh (Chittagong)	302	140	0	162
Barbados	237	27	162	48
Belarus	176		59	39
Belgium	161	21	40	100
Belize	147	27	60	60
Benin	270		120	120
Bhutan	85	53	32	0
Bolivia	1025	110	507	408
Bosnia and Herzegovina	420	68	81	271
Botswana	152	40	40	72
Brazil	2600	736	490	1374
Brazil (São Paulo)	2600	736	490	1374
Brazil (Rio de Janeiro)	2600	736	490	1374
Brunei Darussalam	89	64	25	0
Bulgaria	423	32	226	165
Burkina Faso	270	30	120	120
Burundi	274	76	48	150
Cabo Verde	180	35	85	60
Cambodia	180	23		
	630	 174		
Cameroon				294
Canada	131	45	36	50
Central African Republic	483	24	240	219
Chad	732	300	216	216
Chile	291		124	
China	261	59	110	
China (Shanghai)	261	59	110	
China (Beijing)	261	59	110	92
Colombia	239	86	87	66
Comoros	100	4	48	48
Congo, Dem. Rep.	346	84	154	108
Congo, Rep.	602	275	146	181
Costa Rica	151	18	59	74
Côte d'Ivoire	270	30	120	120
Croatia	206	58	96	52
Cyprus	146	28	78	40
Czech Republic	405	94	217	94
Denmark	130	25	65	40
Djibouti	82	30	36	16
Dominica	02 117		48	54
	316		80	
Dominican Republic Ecuador	654		306	
				240
Egypt, Arab Rep.	392	69	165	158
El Salvador	312	120	96	96
Equatorial Guinea	492	145	160	187
Eritrea	216		96	96
Estonia	81	20	34	
Ethiopia	306	120	114	72
Fiji	195	57	68	70
Finland	93	21	48	24
•••••••••••••••••••••••••••••••••••••••		······	•••••••••••••••••••••••••••••••••••••••	· · · · · · · · · · · · · · · · · · ·

Table A3.3: Time to comply	Total tax time	Number o	Labour tax time	Concumption toy time
Economy	Total tax time	Corporate income tax time		Consumption tax time
	137	26	80	31
Gabon	488	137	131	220
Gambia, The	326	40	96	190
Georgia	362	191	56	115
Germany	218		134	43
Ghana		40	88	
Greece	193		46	
Grenada	140	32	72	36
Guatemala	256	31	126	99
Guinea	440	32	192	216
Guinea-Bissau	208	160	24	24
Guyana	256	41	48	167
Haiti	184	40	72	72
Honduras	224	35	93	96
Hong Kong SAR, China	74	50	24	0
Hungary	277	35	146	96
lceland	140	40	60	40
India	243	40	93	105
India (Mumbai)	243	45 45	93	105
India (Delhi)	243	45	93	105
Indonesia	234	75	69	90
Indonesia (Jakarta)	234	75	69	90
Indonesia (Surabaya)	234	75	69	
Iran, Islamic Rep.	344	32	240	
Iraq	312	24	288	0
Ireland	82	12	40	30
Israel	235	110	60	65
Italy	269	39	198	32
Jamaica	358	32	278	48
Japan	330	155	140	35
Japan (Tokyo)	330	155	140	35
Japan (Osaka)	330	155	140	35
Jordan	151	10	90	51
Kazakhstan	188	75	70	43
	202	43	51	108
Kenya Kirihati				
Kiribati	156	48		36
Korea, Rep.	188	83	80	25
Kosovo	155	29	39	
Kuwait	98	0	98	0
Kyrgyz Republic	225	59	71	95
Lao PDR	362	138	42	182
Latvia	193	28	99	66
Lebanon	183	40	100	43
Lesotho	324	70	104	150
Liberia	140	56	53	31
Libya	889	679	210	0
Lithuania	171	28	85	58
Luxembourg	55	19	14	22
Macedonia, FYR	119	19	56	
Madagascar	183	9	72	102
Malawi	175	67	72	30
Valaysia	118	26	62	30
Valaysia Valdives				
	395	94		213
Mali	270	30	120	120
Malta	139	23	92	24
Marshall Islands	128	32	96	0
Mauritania	734	120	134	480
Mauritius	152	36	48	68
Mexico	286	122	64	100
Mexico (Mexico city)	286	122	64	100
Mexico (Monterrey)	286	122	64	100
Micronesia, Fed. Sts.	128	32	96	0
Moldova	186	42	89	55

Table A3.3: Time to comply		Number	of hours	
Economy	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Mongolia	148	46	48	54
Montenegro	314	43	92	179
Morocco	211	68	41	102
Mozambique	217	50	47	120
Myanmar	188	56	25	107
Namibia	302	40	52	210
Nepal	334	120	84	130
Netherlands	123	25	64	34
New Zealand	152	34	59	59
Nicaragua	207	67	76	64
Niger	270	30	120	120
Nigeria	908	378	378	152
Nigeria (Lagos)	956	398	396	162
Nigeria (Lagos) Nigeria (Kano)	747	310	320	102
	83	24	15	44
Norway				
Oman Daliatar	68	56	12	0
Pakistan	594	40	40	514
Pakistan (Karachi)	594	40	40	514
Pakistan (Lahore)	594	40	40	514
Palau	142	46	96	0
Panama	417		144	190
Papua New Guinea	207	153		
Paraguay	378	138	96	144
Peru	260	39	111	110
Philippines	193	42	38	113
Poland	271	70	103	98
Portugal	275	63	116	96
Puerto Rico (U.S.)	218	80	60	78
Qatar	41	5	36	0
Romania	159	25	80	
Russian Federation	168	53	76	39
Russian Federation (Moscow)	168	53	70 76	
	168			
Russian Federation (Saint Petersburg)		53		39
Rwanda	109	20	30	59
Samoa	224	48	96	80
San Marino	52	4	48	0
São Tomé and Príncipe	424		192	192
Saudi Arabia	64	30	34	0
Senegal	620	114	96	410
Serbia	244	48	106	90
Seychelles	85	37	36	12
Sierra Leone	344	16	157	171
Singapore	84	32	12	40
Slovak Republic	188	42	62	84
Slovenia	245	86	90	69
Solomon Islands	80	8	30	42
South Africa	200	100	50	50
South Sudan	210	54	78	78
Spain	158	33	90	35
Spann Sri Lanka	158		90	142
St. Kitts and Nevis	203	<u></u>	128 51	48
St. Lucia	110		51	48
St. Vincent and the Grenadines	108	14	49	45
Sudan	180	70	70	40
Suriname	199	48	24	127
Swaziland	110		48	
Sweden	122	50	36	36
Switzerland	63	15	40	8
Syrian Arab Republic	336	300	36	0
Taiwan, China	221	161	27	33
Tajikistan	276	74	48	154
Tanzania	179	62	54	63
		02	54	56

Table A3.3: Time to comply		Number o	of hours	
Economy	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Timor-Leste	276	132	144	0
Тодо	270	30	120	120
Tonga	200	8	48	144
Trinidad and Tobago	210	45	75	90
Tunisia	<b>1</b> 44	64	30	50
Turkey	226	49	80	97
Uganda	209	41	66	102
Ukraine	350	100	100	150
United Arab Emirates	12	0	12	0
United Kingdom	110	37	48	25
United States	175	87	55	33
United States (New York City)	175	87	55	33
United States (Los Angeles)	175	87	55	33
Uruguay	277	77	102	98
Uzbekistan	193	66	57	70
Vanuatu	120	0	24	96
Venezuela, RB	792	120	288	384
Vietnam	770	204	273	293
West Bank and Gaza	162	18	96	48
Yemen, Rep.	248	56	72	120
Zambia	157	57	60	40
Zimbabwe	242	78	96	68

Table A3.4: Tax payments Economy	Total tax payments Profit	Number of paym tax payments Labour		axes payment
Afghanistan	20	1	12	
Albania	34	5	12	1
Algeria	27	0	12	1
Angola	30	4	12	1
Antigua and Barbuda	57	13	24	
Argentina	9	1		
Armenia	10	1	1	
Australia	11		4	
Austria Azerbaijan	12 7		3	
Bahamas, The	, 19	0	12	•••••
Bahrain	13	0	12	
Bangladesh	21	5	0	1
Bangladesh (Dhaka)	21	5	0	1
Bangladesh (Chittagong)	21	5	0	1
Barbados	28	3	12	1
Belarus	7	1	2	
Belgium	11	1	2	
Belize	29	12	1	1
Benin	57	5	24	2
Bhutan	18	2	12	·····
Bolivia	42	<u>1</u>	12	2
Bosnia and Herzegovina	45	12	1	3
Botswana	34	6	13	
Brazil Brazil (São Paulo)	10	2	2	
Brazil (Sao Paulo) Brazil (Rio de Janeiro)		2 2	2 2	
Brunei Darussalam		<u>_</u> 1		
Bulgaria	14		13	1
Burkina Faso	45		24	2
Burundi	25	5	4	1
Cabo Verde	30	3	13	
Cambodia	40	12	12	1
Cameroon	44	13	12	1
Canada	8	1	3	1
Central African Republic	56	4	24	2
Chad	54	12	24	1
Chile		1	1	
China	9	3	1	
China (Shanghai)	9	3		
China (Beijing)	9	3	1	••••••
Colombia		2	1 12	
Comoros Congo, Dem. Rep.		ۍ ۱	36	1 1
Congo, Rep.	50	і 5	25	2
Costa Rica	9	J 1	23	<u> </u>
Côte d'Ivoire	63	3	24	3
Croatia	19	1		1
Cyprus	27	2	12	1
Czech Republic	8	<u>.</u>	2	
Denmark	10	3	1	
Djibouti	36	5	12	1
Dominica	37	5	12	2
Dominican Republic	7	1	3	
Ecuador	8	2	1	
Egypt, Arab Rep.	29	1	12	1
El Salvador	53	13	24	1
Equatorial Guinea	46	1	24	2
Eritrea	30	2	12	1
Estonia	8	1	0	
Ethiopia	30	2	12	1
Fiji Finland	39 8	6	18	1

able A3.4: Tax payments	Total tax payments Prof	Number of pay t tax payments Labo		taxes paymen
				laves havinen
rance	8	I	2	
abon	26	<u>3</u>	4 13	
Gambia, The	50	5	13	3
Georgia	5	1		
Germany	9	2	1	
Ghana	33	7	12	•
Greece	8	1	1	
Grenada	42	13	12	•
Guatemala	8	2		
Guinea	57	3	36	· · · · · · · · · · · · · · · · · · ·
Guinea-Bissau	46	5	12	2
auyana	35	6	12	
laiti	47	<u>6</u>	25	
londuras	48	5	13	3
long Kong SAR, China	3	1	1	
lungary	11	2	2	
celand	21	1	13	
ndia	33	2	24	
India (Mumbai)	33	2	24	
India (Delhi)	33	2	24	
ndonesia	54	13	25	
Indonesia (Jakarta)	54	13	25	
Indonesia (Surabaya)			25 25	
		13		
an, Islamic Rep.	20		12	
aq		1	12	
reland	9			
srael	33	2	12	
aly	14	2	1	
amaica	37	5	12	2
apan	14	3		
Japan (Tokyo)	14	3	2 2	2
Japan (Osaka)	14	3	2	
lordan	25		12	
			1	
(azakhstan	7	·····		
(enya	30	<u>5</u>		
(iribati	10		2	
ζorea, Rep.	12	2	2	
losovo	32	5	12	•
luwait	12	0	12	
ýrgyz Republic	51	4	12	
ao PDR	35	4	12	
atvia	7		1	
ebanon	20		12	
esotho	32	і Л	12	
		4 <i>E</i>		
iberia	33	5	12	
ibya		4	12	
ithuania		1	2	
uxembourg	23	5	12	
lacedonia, FYR	7	1	1	
ladagascar	23	1	8	
lalawi	35		13	
lalaysia	13	2	2	
aldives	30	3	12	
		ی ۸		
lali	35	4	24	
lalta	7	]	1	
larshall Islands	21	0	16	
lauritania	49	1	25	
lauritius	8	1	1	
lexico	6	1	2	
Mexico (Mexico city)	6		2	
Mexico (Monterrey)	6		2	
		<u>!</u> ^	4	
licronesia, Fed. Sts.	21	0	4	

Economy	Total tax payments Profi	t tax payments Labour	r tax payments Other t	taxes payment
Vongolia	41	12	12	
/ontenegro	17	1	1	1
Логоссо	6			
Mozambique	37		12	1
	37	5	12	
Myanmar				1
Namibia	27	3	12	1
Nepal			12	1
Netherlands	9	1		
New Zealand	8	1	2	
Nicaragua	43	1	24	1
Niger	41	3	13	2
Nigeria	59	2	38	1
Nigeria (Lagos)	59	2	38	1
Nigeria (Kano)	59	2	38	1
	4	<u>ح</u> ۱		
Norway			1	
Oman	14		12	
Pakistan	47	5	25	
Pakistan (Karachi)	47	5 5	25	
Pakistan (Lahore)			25	
Palau	11	4	4	
Panama	52	5	16	3
Papua New Guinea	32	1	13	1
Paraguay	20	1	12	
Peru	9		2	
Philippines	36		25	1
Poland	7		2	
Portugal		1	1	
Puerto Rico (U.S.)	16	5	6	
Qatar	4	1	1	
Romania	14	1	1	1
Russian Federation		1	2	
Russian Federation (Moscow)	7 7	1	2 2	
Russian Federation (Saint Petersburg)	7	······	2	• • • • • • • • • • • • • • • • • • • •
Rwanda	25	л Л	4	1
	25	4 5	24	
Samoa	37			
San Marino	19	3	12	
São Tomé and Príncipe	45	5	12	
Saudi Arabia	3	1	1	
Senegal	58	3	36	1
Serbia	42	12	4	2
Seychelles	29	13	12	•••••••••••••••••••••••••••••••••••••••
Sierra Leone	34	6	12	1
Singapore	54 6		2	
	0		<u>∠</u>	
Slovak Republic	10	1	]	
Slovenia	10	1	1	
Solomon Islands	34	5	12	1
South Africa	7	1	2	
South Sudan	37	5	12	2
Spain	9	1	1	2
Sri Lanka	47	5	13	2
St. Kitts and Nevis	39	5	12	2
		5		
St. Lucia	35	4	12	1
St. Vincent and the Grenadines	36	4	12	2
Sudan	42	2	12	2
Suriname	30	5	12	1
Swaziland	33	2	13	1
Sweden	6	1	1	• • • • • • • • • • • • • • • • • • • •
Switzerland	19	2	7	1
Syrian Arab Republic	20	2	12	
Taiwan, China	11	2	3	
Tajikistan	28	1		2
Fanzania	49	5	24	2
	22		 13	

Table A3.4: Tax payments		Number	of payments	
Economy	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Timor-Leste	18	5	12	1
Тодо	50	5	24	21
Tonga	30	1	12	17
Trinidad and Tobago	39	4	24	11
Tunisia	8	1	4	3
Turkey	11	1	1	9
Uganda	31	3	12	16
Ukraine	5	1	1	3
United Arab Emirates	4	0	1	3
United Kingdom	8	1	1	6
United States	11	2	4	5
United States (New York City)	11	2	4	5
United States (Los Angeles)	10	3	3	4
Uruguay	31	1	24	6
Uzbekistan	33	8	12	13
Vanuatu	31	0	12	19
Venezuela, RB	70	14	28	28
Vietnam	30	6	12	12
West Bank and Gaza	28	3	12	13
Yemen, Rep.	44	1	24	19
Zambia	26	5	13	8
Zimbabwe	49	5	14	30

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