

Extract from Paying Taxes 2010 The data tables

Index to the Appendix

- 1.1 Summary of the rankings including:
 - Ease of paying taxes rankings
 - Individual indicator rankings for tax payments
 - Individual indicator rankings for time to comply
 - Individual indicator rankings for Total Tax Rate
- 1.2 Tax payments – the details
- 1.3 Time to comply – the details
- 1.4 Total Tax Rate – the details

Appendix 1.1 Ease of paying taxes rankings

(Please see Appendix 2 of this report for an explanation of the methodology.)

Economy	Rankings			
	Ease of paying taxes	Tax payments	Time to comply	Total Tax Rate
Afghanistan	55	14	119	71
Albania	138	142	99	113
Algeria	168	114	161	168
Angola	139	96	116	143
Antigua and Barbuda	128	164	81	94
Argentina	142	21	162	178
Armenia	153	152	179	69
Australia	47	37	24	127
Austria	102	76	64	146
Azerbaijan	108	76	151	89
Bahamas, The	42	55	5	121
Bahrain	13	87	3	8
Bangladesh	89	72	127	64
Belarus	183	181	177	177
Belgium	73	35	53	150
Belize	57	129	48	34
Benin	167	163	107	170
Bhutan	90	59	118	88
Bolivia	177	136	181	172
Bosnia and Herzegovina	129	154	159	27
Botswana	18	63	42	14
Brazil	150	30	183	167
Brunei Darussalam	22	48	46	40
Bulgaria	95	55	172	45
Burkina Faso	144	144	107	111
Burundi	116	100	42	181
Cambodia	58	128	66	19
Cameroon	170	133	182	137
Canada	28	21	30	103
Cape Verde	110	164	20	133
Central African Republic	179	160	165	179

Economy	Rankings			
	Ease of paying taxes	Tax payments	Time to comply	Total Tax Rate
Chad	133	160	34	155
Chile	45	30	130	24
China	125	9	165	160
Colombia	115	68	82	171
Comoros	41	68	20	92
Congo, Dem. Rep.	157	100	128	183
Congo, Republic	180	171	170	164
Costa Rica	154	136	124	145
Côte d'Ivoire	152	174	107	110
Croatia	39	55	73	50
Cyprus	37	90	49	33
Czech Republic	121	37	171	122
Denmark	13	21	41	36
Djibouti	65	119	26	77
Dominica	68	126	31	73
Dominican Republic	70	21	133	80
Ecuador	77	14	169	61
Egypt, Arab Rep.	140	93	163	102
El Salvador	134	157	131	62
Equatorial Guinea	163	144	126	154
Eritrea	110	59	85	173
Estonia	38	30	16	131
Ethiopia	42	63	75	43
Fiji	81	107	50	93
Finland	71	14	98	125
France	59	9	40	165
Gabon	107	88	116	109
Gambia	176	152	151	182
Georgia	64	59	154	9
Germany	71	52	73	112
Ghana	79	107	88	52

Rankings

Economy	Ease of paying taxes	Tax payments	Time to comply	Total Tax Rate
Greece	76	30	88	124
Grenada	82	95	42	115
Guatemala	108	84	142	90
Guinea	171	164	157	135
Guinea-Bissau	130	144	82	116
Guyana	113	114	125	79
Haiti	99	136	56	84
Honduras	145	147	88	128
Hong Kong, China	3	4	14	22
Hungary	122	43	137	151
Iceland	31	96	42	23
India	169	168	114	162
Indonesia	127	154	106	76
Iran	117	76	142	106
Iraq	53	41	129	32
Ireland	6	21	11	26
Israel	83	107	95	51
Italy	136	48	138	166
Jamaica	174	177	156	139
Japan	123	41	144	147
Jordan	26	88	22	41
Kazakhstan	52	21	114	66
Kenya	164	133	158	134
Kiribati	10	9	31	47
Korea, Rep.	49	43	101	48
Kosovo	50	107	60	31
Kuwait	11	48	29	10
Kyrgyz Republic	156	178	79	153
Lao PDR	113	114	148	56
Latvia	45	9	121	54
Lebanon	34	63	67	38

Rankings

Economy	Ease of paying taxes	Tax payments	Time to comply	Total Tax Rate
Lesotho	63	72	133	15
Liberia	85	100	55	104
Lithuania	51	37	63	99
Luxembourg	15	76	6	17
Macedonia, FYR	26	129	10	12
Madagascar	74	82	78	81
Malawi	24	63	54	25
Malaysia	24	37	47	58
Maldives	1	1	1	3
Mali	158	167	107	140
Marshall Islands	94	72	36	163
Mauritania	175	126	174	175
Mauritius	12	9	58	21
Mexico	106	7	167	138
Micronesia	86	72	36	152
Moldova	101	150	93	42
Mongolia	69	141	70	20
Montenegro	145	179	149	35
Morocco	126	92	147	96
Mozambique	98	122	95	59
Namibia	97	122	150	4
Nepal	124	114	141	78
Netherlands	33	21	61	82
New Zealand	9	14	9	53
Nicaragua	165	173	97	158
Niger	141	133	107	119
Nigeria	132	119	178	49
Norway	17	4	18	95
Oman	8	43	7	18
Pakistan	143	147	168	46
Palau	91	63	36	169

Appendix 1
The data tables

Rankings

Economy	Ease of paying taxes	Tax payments	Time to comply	Total Tax Rate
Panama	173	168	164	136
Papua New Guinea	96	107	71	97
Paraguay	110	119	135	63
Peru	86	21	153	86
Philippines	135	147	72	132
Poland	151	129	155	98
Portugal	80	14	135	100
Puerto Rico	104	52	86	161
Qatar	2	1	3	5
Romania	149	182	79	108
Russia	103	35	131	129
Rwanda	59	114	56	44
Samoa	67	122	88	16
São Tomé and Príncipe	160	136	160	123
Saudi Arabia	7	43	13	7
Senegal	172	168	173	117
Serbia	136	174	121	57
Seychelles	34	52	11	105
Sierra Leone	161	93	146	180
Singapore	5	6	17	29
Slovak Republic	119	96	103	130
Slovenia	84	76	104	75
Solomon Islands	48	107	14	70
South Africa	23	21	77	39
Spain	78	14	84	148
Sri Lanka	166	172	102	159
St. Kitts and Nevis	100	84	52	142
St. Lucia	40	100	19	60
St. Vincent and the Grenadines	62	100	28	91
Sudan	93	136	67	68

Rankings

Economy	Ease of paying taxes	Tax payments	Time to comply	Total Tax Rate
Suriname	32	55	76	30
Swaziland	54	107	23	72
Sweden	42	3	34	144
Switzerland	21	84	8	37
Syrian Arab Republic	105	68	139	101
Taiwan, China	92	59	123	87
Tajikistan	162	160	88	174
Tanzania	120	150	65	114
Thailand	88	82	105	74
Timor-Leste	19	7	120	1
Togo	155	157	107	141
Tonga	30	68	61	28
Trinidad and Tobago	56	129	26	55
Tunisia	118	76	93	157
Turkey	75	48	87	107
Uganda	66	100	58	65
Ukraine	181	183	175	149
United Arab Emirates	4	43	2	6
United Kingdom	16	14	25	67
United States	61	30	69	118
Uruguay	159	157	139	120
Uzbekistan	178	180	145	176
Vanuatu	20	96	31	2
Venezuela	182	176	176	156
Vietnam	147	100	180	85
West Bank and Gaza	28	90	51	13
Yemen	148	142	100	126
Zambia	36	122	39	11
Zimbabwe	131	154	107	83

Appendix 1.2

Tax payments (number per year)

(Please see Appendix 2 of this report for an explanation of the methodology.)

Economy	Number of payments				Rank
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments	Tax payments rank
Afghanistan	8	1	0	7	14
Albania	44	13	12	19	142
Algeria	34	4	12	18	114
Angola	31	4	12	15	96
Antigua and Barbuda	56	13	24	19	164
Argentina	9	1	1	7	21
Armenia	50	13	12	25	152
Australia	12	1	4	7	37
Austria	22	1	4	17	76
Azerbaijan	22	1	12	9	76
Bahamas, The	17	0	12	5	55
Bahrain	25	0	24	1	87
Bangladesh	21	6	0	15	72
Belarus	107	24	24	59	181
Belgium	11	1	2	8	35
Belize	40	12	12	16	129
Benin	55	5	24	26	163
Bhutan	18	2	12	4	59
Bolivia	42	1	12	29	136
Bosnia and Herzegovina	51	12	12	27	154
Botswana	19	6	0	13	63
Brazil	10	2	2	6	30
Brunei Darussalam	15	1	12	2	48
Bulgaria	17	2	1	14	55
Burkina Faso	46	2	24	20	144
Burundi	32	1	16	15	100
Cambodia	39	12	12	15	128
Cameroon	41	13	12	16	133
Canada	9	2	3	4	21
Cape Verde	56	4	24	28	164

Economy	Number of payments				Rank
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments	Tax payments rank
Central African Republic	54	4	24	26	160
Chad	54	12	24	18	160
Chile	10	1	1	8	30
China	7	2	1	4	9
Colombia	20	2	1	17	68
Comoros	20	2	0	18	68
Congo, Dem. Rep.	32	1	16	15	100
Congo, Republic	61	5	37	19	171
Costa Rica	42	5	12	25	136
Côte d'Ivoire	66	3	24	39	174
Croatia	17	1	12	4	55
Cyprus	27	4	12	11	90
Czech Republic	12	1	2	9	37
Denmark	9	3	1	5	21
Djibouti	35	5	12	18	119
Dominica	38	5	12	21	126
Dominican Republic	9	1	4	4	21
Ecuador	8	2	1	5	14
Egypt, Arab Rep.	29	1	12	16	93
El Salvador	53	13	24	16	157
Equatorial Guinea	46	1	24	21	144
Eritrea	18	2	0	16	59
Estonia	10	1	0	9	30
Ethiopia	19	2	0	17	63
Fiji	33	4	14	15	107
Finland	8	1	3	4	14
France	7	1	2	4	9
Gabon	26	3	4	19	88
Gambia	50	6	13	31	152
Georgia	18	4	0	14	59

Appendix 1
The data tables

Economy	Number of payments				Rank
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments	Tax payments rank
Germany	16	2	4	10	52
Ghana	33	6	12	15	107
Greece	10	1	1	8	30
Grenada	30	1	12	17	95
Guatemala	24	1	12	11	84
Guinea	56	2	36	18	164
Guinea-Bissau	46	5	12	29	144
Guyana	34	6	12	16	114
Haiti	42	2	25	15	136
Honduras	47	5	13	29	147
Hong Kong, China	4	1	1	2	4
Hungary	14	2	4	8	43
Iceland	31	1	14	16	96
India	59	2	24	33	168
Indonesia	51	13	24	14	154
Iran	22	1	12	9	76
Iraq	13	1	12	0	41
Ireland	9	1	1	7	21
Israel	33	2	12	19	107
Italy	15	2	1	12	48
Jamaica	72	4	48	20	177
Japan	13	2	2	9	41
Jordan	26	2	12	12	88
Kazakhstan	9	1	1	7	21
Kenya	41	5	14	22	133
Kiribati	7	5	2	0	9
Korea, Rep.	14	1	3	10	43
Kosovo	33	5	12	16	107
Kuwait	15	3	12	0	48
Kyrgyz Republic	75	12	12	51	178
Lao PDR	34	4	12	18	114

Economy	Number of payments				Rank
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments	Tax payments rank
Latvia	7	1	1	5	9
Lebanon	19	1	12	6	63
Lesotho	21	5	0	16	72
Liberia	32	4	12	16	100
Lithuania	12	1	3	8	37
Luxembourg	22	2	12	8	76
Macedonia, FYR	40	12	12	16	129
Madagascar	23	1	8	14	82
Malawi	19	2	1	16	63
Malaysia	12	1	2	9	37
Maldives	1	0	0	1	1
Mali	58	3	36	19	167
Marshall Islands	21	0	16	5	72
Mauritania	38	3	13	22	126
Mauritius	7	1	1	5	9
Mexico	6	1	2	3	7
Micronesia	21	4	4	13	72
Moldova	48	1	28	19	150
Mongolia	43	12	12	19	141
Montenegro	89	12	48	29	179
Morocco	28	1	12	15	92
Mozambique	37	7	12	18	122
Namibia	37	3	12	22	122
Nepal	34	4	12	18	114
Netherlands	9	1	1	7	21
New Zealand	8	1	2	5	14
Nicaragua	64	13	24	27	173
Niger	41	3	1	37	133
Nigeria	35	3	14	18	119
Norway	4	1	1	2	4
Oman	14	1	12	1	43

Economy	Number of payments				Rank
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments	Tax payments rank
Pakistan	47	5	25	17	147
Palau	19	0	12	7	63
Panama	59	2	24	33	168
Papua New Guinea	33	1	13	19	107
Paraguay	35	5	12	18	119
Peru	9	1	2	6	21
Philippines	47	1	36	10	147
Poland	40	12	1	27	129
Portugal	8	1	1	6	14
Puerto Rico	16	5	6	5	52
Qatar	1	0	1	0	1
Romania	113	4	84	25	182
Russia	11	1	3	7	35
Rwanda	34	5	12	17	114
Samoa	37	5	24	8	122
São Tomé and Príncipe	42	1	12	29	136
Saudi Arabia	14	1	12	1	43
Senegal	59	3	36	20	168
Serbia	66	12	12	42	174
Seychelles	16	1	12	3	52
Sierra Leone	29	1	12	16	93
Singapore	5	1	1	3	6
Slovak Republic	31	1	12	18	96
Slovenia	22	1	12	9	76
Solomon Islands	33	5	12	16	107
South Africa	9	2	3	4	21
Spain	8	1	1	6	14
Sri Lanka	62	5	24	33	172
St. Kitts and Nevis	24	4	12	8	84
St. Lucia	32	1	12	19	100
St. Vincent and the Grenadines	32	4	12	16	100

Economy	Number of payments				Rank
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments	Tax payments rank
Sudan	42	2	12	28	136
Suriname	17	4	0	13	55
Swaziland	33	2	13	18	107
Sweden	2	1	0	1	3
Switzerland	24	2	15	7	84
Syrian Arab Republic	20	1	1	18	68
Taiwan, China	18	3	3	12	59
Tajikistan	54	12	12	30	160
Tanzania	48	5	24	19	150
Thailand	23	2	13	8	82
Timor-Leste	6	5	0	1	7
Togo	53	5	25	23	157
Tonga	20	1	0	19	68
Trinidad and Tobago	40	4	24	12	129
Tunisia	22	4	4	14	76
Turkey	15	1	1	13	48
Uganda	32	3	12	17	100
Ukraine	147	6	96	45	183
United Arab Emirates	14	0	12	2	43
United Kingdom	8	1	1	6	14
United States	10	2	3	5	30
Uruguay	53	1	24	28	157
Uzbekistan	106	16	12	78	180
Vanuatu	31	0	12	19	96
Venezuela	71	13	28	30	176
Vietnam	32	6	12	14	100
West Bank and Gaza	27	14	0	13	90
Yemen	44	1	24	19	142
Zambia	37	5	13	19	122
Zimbabwe	51	7	14	30	154

Appendix 1.3 Time to comply (hours per year)

(Please see Appendix 2 of this report for an explanation of the methodology.)

Economy	Total tax time	Hours			Rank
		Corporate income tax time	Labour tax time	Consumption tax time	
Afghanistan	275	77	120	78	119
Albania	244	120	96	28	99
Algeria	451	152	110	189	161
Angola	272	80	96	96	116
Antigua and Barbuda	207	23	136	48	81
Argentina	453	105	108	240	162
Armenia	958	152	352	454	179
Australia	107	35	18	54	24
Austria	170	49	54	67	64
Azerbaijan	376	80	134	162	151
Bahamas, The	58	0	48	0	5
Bahrain	36	0	36	0	3
Bangladesh	302	140	0	162	127
Belarus	900	714	139	47	177
Belgium	156	20	40	96	53
Belize	147	27	60	60	48
Benin	270	30	120	120	107
Bhutan	274	250	24	0	118
Bolivia	1080	120	480	480	181
Bosnia and Herzegovina	422	68	96	258	159
Botswana	140	40	40	60	42
Brazil	2600	736	490	1374	183
Brunei Darussalam	144	66	78	0	46
Bulgaria	616	40	288	288	172
Burkina Faso	270	30	120	120	107
Burundi	140	80	48	12	42
Cambodia	173	23	84	66	66
Cameroon	1400	500	700	200	182
Canada	119	47	36	36	30
Cape Verde	100	16	36	48	20

Economy	Total tax time	Hours			Rank
		Corporate income tax time	Labour tax time	Consumption tax time	
Central African Republic	504	24	240	240	165
Chad	122	50	36	36	34
Chile	316	42	137	137	130
China	504	96	192	216	165
Colombia	208	40	102	66	82
Comoros	100	4	48	48	20
Congo, Dem. Rep.	308	116	96	96	128
Congo, Republic	606	275	150	181	170
Costa Rica	282	18	132	132	124
Côte d'Ivoire	270	30	120	120	107
Croatia	196	60	96	40	73
Cyprus	149	29	80	40	49
Czech Republic	613	135	300	178	171
Denmark	135	25	70	40	41
Djibouti	114	30	36	48	26
Dominica	120	15	48	57	31
Dominican Republic	324	82	80	162	133
Ecuador	600	60	300	240	169
Egypt, Arab Rep.	480	76	210	194	163
El Salvador	320	128	96	96	131
Equatorial Guinea	296	80	120	96	126
Eritrea	216	24	96	96	85
Estonia	81	20	34	27	16
Ethiopia	198	150	24	24	75
Fiji	150	24	66	60	50
Finland	243	21	200	22	98
France	132	26	80	26	40
Gabon	272	80	96	96	116
Gambia	376	40	96	240	151
Georgia	387	140	67	180	154

Economy	Hours				Rank
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time	
Germany	196	30	123	43	73
Ghana	224	40	88	96	88
Greece	224	88	48	88	88
Grenada	140	8	96	36	42
Guatemala	344	44	144	156	142
Guinea	416	32	192	192	157
Guinea-Bissau	208	160	24	24	82
Guyana	288	48	48	192	125
Haiti	160	40	72	48	56
Honduras	224	35	93	96	88
Hong Kong, China	80	50	30	0	14
Hungary	330	35	203	92	137
Iceland	140	40	60	40	42
India	271	47	96	128	114
Indonesia	266	88	97	81	106
Iran	344	32	240	72	142
Iraq	312	24	288	0	129
Ireland	76	10	36	30	11
Israel	230	110	60	60	95
Italy	334	37	264	33	138
Jamaica	414	30	336	48	156
Japan	355	180	140	35	144
Jordan	101	5	60	36	22
Kazakhstan	271	105	74	92	114
Kenya	417	60	57	300	158
Kiribati	120	24	96	0	31
Korea, Rep.	250	120	80	50	101
Kosovo	163	41	32	90	60
Kuwait	118	48	70	0	29
Kyrgyz Republic	202	60	71	71	79
Lao PDR	362	138	42	182	148

Economy	Hours				Rank
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time	
Latvia	279	31	165	83	121
Lebanon	180	40	100	40	67
Lesotho	324	22	140	162	133
Liberia	158	57	59	42	55
Lithuania	166	32	76	58	63
Luxembourg	59	21	14	24	6
Macedonia, FYR	75	25	28	22	10
Madagascar	201	9	72	120	78
Malawi	157	67	60	30	54
Malaysia	145	28	87	30	47
Maldives	0	0	0	0	1
Mali	270	30	120	120	107
Marshall Islands	128	0	96	32	36
Mauritania	696	120	96	480	174
Mauritius	161	13	100	48	58
Mexico	517	185	118	214	167
Micronesia	128	32	96	0	36
Moldova	228	80	88	60	93
Mongolia	192	55	61	76	70
Montenegro	372	43	136	193	149
Morocco	358	70	48	240	147
Mozambique	230	50	60	120	95
Namibia	375	41	46	288	150
Nepal	338	120	96	122	141
Netherlands	164	40	64	60	61
New Zealand	70	30	25	15	9
Nicaragua	240	80	80	80	97
Niger	270	30	120	120	107
Nigeria	938	398	378	162	178
Norway	87	24	15	48	18
Oman	62	50	12	0	7

Appendix 1
The data tables

Economy	Total tax time	Hours			Rank
		Corporate income tax time	Labour tax time	Consumption tax time	Time rank
Pakistan	560	40	40	480	168
Palau	128	0	96	32	36
Panama	482	50	180	252	164
Papua New Guinea	194	153	8	33	71
Paraguay	328	40	144	144	135
Peru	380	32	192	156	153
Philippines	195	37	38	120	72
Poland	395	72	222	101	155
Portugal	328	40	192	96	135
Puerto Rico	218	80	60	78	86
Qatar	36	0	36	0	3
Romania	202	32	110	60	79
Russia	320	160	96	64	131
Rwanda	160	22	48	90	56
Samoa	224	48	96	80	88
São Tomé and Príncipe	424	40	192	192	160
Saudi Arabia	79	20	59	0	13
Senegal	666	120	96	450	173
Serbia	279	48	126	105	121
Seychelles	76	40	36	0	11
Sierra Leone	357	15	168	174	146
Singapore	84	34	10	40	17
Slovak Republic	257	43	100	114	103
Slovenia	260	90	96	74	104
Solomon Islands	80	8	30	42	14
South Africa	200	100	50	50	77
Spain	213	33	90	90	84
Sri Lanka	256	16	96	144	102
St. Kitts and Nevis	155	31	124	0	52
St. Lucia	92	11	51	30	19
St. Vincent and the Grenadines	117	14	52	51	28

Economy	Total tax time	Hours			Rank
		Corporate income tax time	Labour tax time	Consumption tax time	Time rank
Sudan	180	70	70	40	67
Suriname	199	48	24	127	76
Swaziland	104	8	48	48	23
Sweden	122	50	36	36	34
Switzerland	63	15	40	8	8
Syrian Arab Republic	336	300	36	0	139
Taiwan, China	281	221	27	33	123
Tajikistan	224	80	48	96	88
Tanzania	172	60	52	60	65
Thailand	264	160	48	56	105
Timor-Leste	276	132	144	0	120
Togo	270	30	120	120	107
Tonga	164	8	12	144	61
Trinidad and Tobago	114	30	60	24	26
Tunisia	228	96	36	96	93
Turkey	223	46	80	97	87
Uganda	161	35	72	54	58
Ukraine	736	140	364	232	175
United Arab Emirates	12	0	12	0	2
United Kingdom	110	35	45	30	25
United States	187	99	55	33	69
Uruguay	336	100	128	108	139
Uzbekistan	356	126	70	160	145
Vanuatu	120	0	24	96	31
Venezuela	864	120	360	384	176
Vietnam	1050	350	400	300	180
West Bank and Gaza	154	10	96	48	51
Yemen	248	56	72	120	100
Zambia	132	48	24	60	39
Zimbabwe	270	90	96	84	107

Appendix 1.4

Total Tax Rate (% of commercial profits)

(Please see Appendix 2 of this report for an explanation of the methodology.)

Economy	Total Tax Rate				Rank
	TTR	Profit tax TTR	Labour tax TTR	Other taxes TTR	TTR Rank
Afghanistan	36.4%	0.0%	0.0%	36.4%	71
Albania	44.9%	8.0%	31.9%	5.0%	113
Algeria	72.0%	6.6%	29.7%	35.7%	168
Angola	53.2%	24.6%	0.0%	28.6%	143
Antigua and Barbuda	41.5%	26.0%	9.5%	6.0%	94
Argentina	108.1%	2.9%	29.4%	75.8%	178
Armenia	36.2%	12.1%	23.0%	1.1%	69
Australia	48.0%	25.8%	21.0%	1.2%	127
Austria	55.5%	16.1%	34.6%	4.8%	146
Azerbaijan	40.9%	13.8%	24.8%	2.3%	89
Bahamas, The	47.0%	0.0%	6.1%	40.9%	121
Bahrain	15.0%	0.0%	14.6%	0.4%	8
Bangladesh	35.0%	25.7%	0.0%	9.3%	64
Belarus	99.7%	22.1%	39.6%	38.0%	177
Belgium	57.3%	5.3%	50.2%	1.8%	150
Belize	28.9%	20.4%	7.0%	1.5%	34
Benin	73.3%	16.7%	32.7%	23.9%	170
Bhutan	40.6%	35.0%	1.1%	4.5%	88
Bolivia	80.0%	0.0%	15.5%	64.5%	172
Bosnia and Herzegovina	27.1%	4.9%	17.6%	4.6%	27
Botswana	17.1%	16.2%	0.0%	0.9%	14
Brazil	69.2%	21.3%	41.3%	6.6%	167
Brunei Darussalam	30.3%	24.7%	5.6%	0.0%	40
Bulgaria	31.4%	4.6%	22.9%	3.9%	45
Burkina Faso	44.9%	16.1%	22.6%	6.2%	111
Burundi	278.6%	19.4%	7.8%	251.4%	181
Cambodia	22.7%	19.1%	0.1%	3.5%	19
Cameroon	50.5%	27.4%	18.3%	4.8%	137
Canada	43.6%	23.9%	12.5%	7.2%	103
Cape Verde	49.7%	18.6%	18.5%	12.6%	133

Economy	Total Tax Rate				Rank
	TTR	Profit tax TTR	Labour tax TTR	Other taxes TTR	TTR Rank
Central African Republic	203.8%	176.8%	8.1%	18.9%	179
Chad	60.9%	31.3%	23.9%	5.7%	155
Chile	25.3%	17.9%	3.8%	3.6%	24
China	63.8%	6.3%	49.6%	7.9%	160
Colombia	78.7%	17.7%	33.9%	27.1%	171
Comoros	41.1%	31.4%	0.0%	9.7%	92
Congo, Dem. Rep.	322.0%	58.9%	7.9%	255.2%	183
Congo, Republic	65.5%	0.0%	32.9%	32.6%	164
Costa Rica	54.8%	18.9%	29.3%	6.6%	145
Côte d'Ivoire	44.7%	9.0%	20.1%	15.6%	110
Croatia	32.5%	11.4%	19.4%	1.7%	50
Cyprus	28.8%	9.6%	7.1%	12.1%	33
Czech Republic	47.2%	4.7%	39.5%	3.0%	122
Denmark	29.2%	22.0%	2.2%	5.0%	36
Djibouti	38.7%	17.7%	17.7%	3.3%	77
Dominica	37.0%	25.9%	7.9%	3.2%	73
Dominican Republic	39.0%	19.3%	17.8%	1.9%	80
Ecuador	34.9%	18.5%	13.7%	2.7%	61
Egypt, Arab Rep.	43.0%	13.8%	25.6%	3.6%	102
El Salvador	35.0%	17.0%	17.2%	0.8%	62
Equatorial Guinea	59.5%	13.5%	25.4%	20.6%	154
Eritrea	84.5%	8.8%	0.0%	75.7%	173
Estonia	49.1%	8.1%	37.5%	3.5%	131
Ethiopia	31.1%	26.8%	0.0%	4.3%	43
Fiji	41.2%	30.8%	10.2%	0.2%	93
Finland	47.7%	17.1%	29.6%	1.0%	125
France	65.8%	8.2%	51.7%	5.9%	165
Gabon	44.7%	19.7%	22.7%	2.3%	109
Gambia	292.4%	41.4%	12.8%	238.2%	182
Georgia	15.3%	13.3%	0.0%	2.0%	9

Appendix 1
The data tables

Economy	Total Tax Rate				Rank
	TTR	Profit tax TTR	Labour tax TTR	Other taxes TTR	TTR Rank
Germany	44.9%	17.4%	22.0%	5.5%	112
Ghana	32.7%	18.1%	14.0%	0.6%	52
Greece	47.4%	13.9%	31.7%	1.8%	124
Grenada	45.3%	27.6%	5.6%	12.1%	115
Guatemala	40.9%	25.9%	14.3%	0.7%	90
Guinea	49.9%	21.9%	17.3%	10.7%	135
Guinea-Bissau	45.9%	14.9%	24.8%	6.2%	116
Guyana	38.9%	26.8%	8.8%	3.3%	79
Haiti	40.1%	23.3%	12.4%	4.4%	84
Honduras	48.3%	26.7%	10.7%	10.9%	128
Hong Kong, China	24.2%	18.6%	5.3%	0.3%	22
Hungary	57.5%	9.1%	39.5%	8.9%	151
Iceland	25.0%	7.2%	12.8%	5.0%	23
India	64.7%	25.1%	18.2%	21.4%	162
Indonesia	37.6%	26.9%	10.6%	0.1%	76
Iran	44.2%	17.9%	25.9%	0.4%	106
Iraq	28.4%	14.9%	13.5%	0.0%	32
Ireland	26.5%	11.9%	12.1%	2.5%	26
Israel	32.6%	24.7%	5.3%	2.6%	51
Italy	68.4%	22.9%	43.4%	2.1%	166
Jamaica	51.3%	28.6%	13.0%	9.7%	139
Japan	55.7%	33.9%	16.5%	5.3%	147
Jordan	31.1%	15.1%	12.4%	3.6%	41
Kazakhstan	35.9%	23.5%	9.6%	2.8%	66
Kenya	49.7%	33.1%	6.9%	9.9%	134
Kiribati	31.8%	23.4%	8.4%	0.0%	47
Korea, Rep.	31.9%	17.1%	12.7%	2.1%	48
Kosovo	28.3%	21.2%	5.6%	1.5%	31
Kuwait	15.5%	4.7%	10.8%	0.0%	10
Kyrgyz Republic	59.4%	3.2%	21.4%	34.8%	153
Lao PDR	33.7%	25.2%	5.6%	2.9%	56

Economy	Total Tax Rate				Rank
	TTR	Profit tax TTR	Labour tax TTR	Other taxes TTR	TTR Rank
Latvia	33.0%	2.2%	27.2%	3.6%	54
Lebanon	30.2%	6.1%	24.1%	0.0%	38
Lesotho	18.5%	14.9%	0.0%	3.7%	15
Liberia	43.7%	0.0%	5.4%	38.3%	104
Lithuania	42.7%	4.1%	35.1%	3.5%	99
Luxembourg	20.9%	4.1%	15.3%	1.5%	17
Macedonia, FYR	16.4%	12.1%	0.8%	3.5%	12
Madagascar	39.2%	16.6%	20.3%	2.3%	81
Malawi	25.8%	24.0%	1.1%	0.7%	25
Malaysia	34.2%	16.5%	15.6%	2.1%	58
Maldives	9.1%	0.0%	0.0%	9.1%	3
Mali	52.1%	12.9%	32.6%	6.6%	140
Marshall Islands	64.9%	0.0%	11.8%	53.1%	163
Mauritania	86.1%	61.9%	17.6%	6.6%	175
Mauritius	22.9%	10.6%	5.0%	7.3%	21
Mexico	51.0%	22.9%	26.7%	1.4%	138
Micronesia	58.7%	52.0%	6.7%	0.0%	152
Moldova	31.1%	0.0%	30.8%	0.3%	42
Mongolia	22.8%	9.3%	12.4%	1.1%	20
Montenegro	28.9%	8.3%	18.8%	1.8%	35
Morocco	41.7%	18.1%	22.2%	1.4%	96
Mozambique	34.3%	27.7%	4.5%	2.1%	59
Namibia	9.6%	4.0%	1.0%	4.6%	4
Nepal	38.8%	16.8%	11.3%	10.7%	78
Netherlands	39.3%	20.7%	17.3%	1.3%	82
New Zealand	32.8%	29.4%	2.6%	0.8%	53
Nicaragua	63.2%	24.9%	19.2%	19.1%	158
Niger	46.5%	20.1%	19.6%	6.8%	119
Nigeria	32.2%	21.8%	9.7%	0.7%	49
Norway	41.6%	24.4%	15.9%	1.3%	95
Oman	21.6%	9.7%	11.8%	0.1%	18

Economy	Total Tax Rate				Rank
	TTR	Profit tax TTR	Labour tax TTR	Other taxes TTR	TTR Rank
Pakistan	31.6%	14.3%	15.0%	2.3%	46
Palau	73.0%	0.0%	6.5%	66.5%	169
Panama	50.1%	17.1%	22.6%	10.4%	136
Papua New Guinea	42.3%	22.0%	11.7%	8.6%	97
Paraguay	35.0%	9.6%	18.6%	6.8%	63
Peru	40.3%	12.1%	11.0%	17.2%	86
Philippines	49.4%	24.9%	10.3%	14.2%	132
Poland	42.5%	17.3%	21.9%	3.3%	98
Portugal	42.9%	14.3%	26.8%	1.8%	100
Puerto Rico	64.7%	25.3%	12.6%	26.8%	161
Qatar	11.3%	0.0%	11.3%	0.0%	5
Romania	44.6%	8.2%	34.2%	2.2%	108
Russia	48.3%	10.9%	31.8%	5.6%	129
Rwanda	31.3%	21.2%	5.7%	4.4%	44
Samoa	18.9%	11.9%	7.0%	0.0%	16
São Tomé and Príncipe	47.2%	35.5%	6.8%	4.9%	123
Saudi Arabia	14.5%	2.1%	12.4%	0.0%	7
Senegal	46.0%	14.8%	24.1%	7.1%	117
Serbia	34.0%	11.6%	20.2%	2.2%	57
Seychelles	44.1%	20.8%	22.6%	0.7%	105
Sierra Leone	235.6%	0.0%	11.3%	224.3%	180
Singapore	27.8%	7.9%	14.9%	5.0%	29
Slovak Republic	48.6%	7.1%	39.6%	1.9%	130
Slovenia	37.5%	15.2%	19.9%	2.4%	75
Solomon Islands	36.3%	24.9%	8.4%	3.0%	70
South Africa	30.2%	24.5%	2.4%	3.3%	39
Spain	56.9%	21.2%	35.2%	0.5%	148
Sri Lanka	63.7%	26.5%	16.9%	20.3%	159
St. Kitts and Nevis	52.7%	32.7%	11.3%	8.7%	142
St. Lucia	34.4%	25.9%	5.6%	2.9%	60
St. Vincent and the Grenadines	41.0%	32.5%	5.1%	3.4%	91

Economy	Total Tax Rate				Rank
	TTR	Profit tax TTR	Labour tax TTR	Other taxes TTR	TTR Rank
Sudan	36.1%	13.8%	19.2%	3.1%	68
Suriname	27.9%	27.9%	0.0%	0.0%	30
Swaziland	36.6%	28.1%	4.0%	4.5%	72
Sweden	54.6%	16.4%	36.6%	1.6%	144
Switzerland	29.7%	9.7%	16.6%	3.4%	37
Syrian Arab Republic	42.9%	23.2%	0.0%	19.7%	101
Taiwan, China	40.4%	19.5%	16.7%	4.2%	87
Tajikistan	85.9%	17.7%	28.5%	39.7%	174
Tanzania	45.2%	19.9%	18.0%	7.3%	114
Thailand	37.2%	29.0%	5.7%	2.5%	74
Timor-Leste	0.2%	0.0%	0.0%	0.2%	1
Togo	52.7%	11.1%	28.3%	13.3%	141
Tonga	27.5%	26.3%	0.0%	1.2%	28
Trinidad and Tobago	33.1%	21.6%	5.8%	5.7%	55
Tunisia	62.8%	15.0%	25.2%	22.6%	157
Turkey	44.5%	17.0%	23.1%	4.4%	107
Uganda	35.7%	23.3%	11.3%	1.1%	65
Ukraine	57.2%	12.3%	43.1%	1.8%	149
United Arab Emirates	14.1%	0.0%	14.1%	0.0%	6
United Kingdom	35.9%	21.9%	11.0%	3.0%	67
United States	46.3%	27.9%	9.6%	8.8%	118
Uruguay	46.7%	28.3%	15.6%	2.8%	120
Uzbekistan	94.9%	1.7%	27.1%	66.1%	176
Vanuatu	8.4%	0.0%	4.5%	3.9%	2
Venezuela	61.1%	8.1%	18.1%	34.9%	156
Vietnam	40.1%	20.6%	19.2%	0.3%	85
West Bank and Gaza	16.8%	16.2%	0.0%	0.6%	13
Yemen	47.8%	35.1%	11.3%	1.4%	126
Zambia	16.1%	1.7%	10.4%	4.0%	11
Zimbabwe	39.4%	24.2%	5.1%	10.1%	83

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. You should not act upon the information contained in this publication without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in this publication, and, to the extent permitted by law, PricewaterhouseCoopers does not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it.

© 2009 PricewaterhouseCoopers. All rights reserved. “PricewaterhouseCoopers” and “PwC” refer to the network of member firms of PricewaterhouseCoopers International Limited (PwCIL). Each member firm is a separate legal entity and does not act as agent of PwCIL or any other member firm. PwCIL does not provide any services to clients. PwCIL is not responsible or liable for the acts or omissions of any of its member firms nor can it control the exercise of their professional judgment or bind them in any way. No member firm is responsible or liable for the acts or omissions of any other member firm nor can it control the exercise of another member firm’s professional judgment or bind another member firm or PwCIL in any way.