

# *Paying Taxes* 2017



Now including a  
new measure: the  
post-filing index.



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Economy	Without post-filing (for comparison purposes only)		Overall ranking (including post-filing index)	
	Distance to frontier	Rank	Distance to frontier	Rank
Afghanistan	68.24	121	51.29	163
Albania	66.96	125	70.96	97
Algeria	55.55	161	53.99	155
Angola	61.66	148	53.23	157
Antigua and Barbuda	54.35	166	53.03	160
Argentina	47.36	173	39.76	178
Armenia	80.29	57	72.49	88
Australia	82.35	42	85.60	25
Austria	78.37	68	83.39	42
Azerbaijan	84.36	33	83.52	40
Bahamas, The	71.39	108	71.39	95
Bahrain	94.44	7	94.44	4
Bangladesh	59.56	154	55.56	151
Barbados	72.39	100	72.70	85
Belarus	77.20	73	70.40	99
Belgium	73.65	90	77.31	66
Belize	78.17	69	83.03	44
Benin	43.20	176	44.61	173
Bhutan	85.50	30	88.11	19
Bolivia	12.18	189	21.41	186
Bosnia and Herzegovina	64.13	139	60.08	133
Botswana	77.47	71	80.58	55
Brazil	41.36	178	33.03	181
Brunei Darussalam	91.36	16	72.43	89
Bulgaria	72.64	99	72.81	83
Burkina Faso	58.08	157	55.77	150
Burundi	71.61	105	62.20	123
Cabo Verde	73.32	95	72.64	86
Cambodia	73.06	97	61.97	124
Cameroon	31.70	181	35.87	180
Canada	93.00	9	88.86	17
Central African Republic	23.47	185	20.56	187
Chad	19.54	187	18.76	189
Chile	83.27	39	63.85	120
China	64.40	138	60.46	131
Colombia	62.72	143	58.91	139
Comoros	47.37	172	48.41	168
Congo, Dem. Rep.	43.50	174	40.12	177
Congo, Rep.	31.62	182	27.39	183
Costa Rica	74.93	86	78.98	62
Côte d'Ivoire	43.05	177	43.35	175
Croatia	76.36	77	81.74	49
Cyprus	82.09	46	84.45	34
Czech Republic	76.15	80	80.69	53
Denmark	91.94	12	92.11	7
Djibouti	74.56	87	68.96	106
Dominica	73.32	95	67.38	111
Dominican Republic	76.25	79	60.70	129
Ecuador	62.56	145	59.25	137
Egypt, Arab Rep.	59.60	153	51.96	162
El Salvador	62.65	144	49.51	166
Equatorial Guinea	24.35	184	39.25	179
Eritrea	43.49	175	56.82	147
Estonia	84.53	32	88.04	21
Ethiopia	65.88	132	72.06	90
Fiji	67.09	124	67.55	110
Finland	89.28	19	90.23	13
France	74.15	88	78.72	63
Gabon	55.48	162	53.00	161
Gambia, The	47.96	171	48.08	171
Georgia	87.50	24	87.43	22
Germany	76.99	74	82.10	48
Ghana	71.24	109	62.91	122

Economy	Without post-filing (for comparison purposes only)		Overall ranking (including post-filing index)	
	Distance to frontier	Rank	Distance to frontier	Rank
Greece	77.88	70	78.22	64
Grenada	64.46	137	60.44	132
Guatemala	82.31	43	71.55	93
Guinea	28.27	183	24.28	184
Guinea-Bissau	58.65	156	56.08	149
Guyana	68.69	119	59.27	136
Haiti	61.87	147	53.10	159
Honduras	57.27	158	54.97	152
Hong Kong SAR, China	98.71	4	98.69	3
Hungary	74.02	89	74.46	77
Iceland	83.46	37	84.88	29
India	60.68	149	46.58	172
Indonesia	66.83	126	69.25	104
Iran, Islamic Rep.	66.78	127	69.79	100
Iraq	79.53	63	80.86	52
Ireland	94.97	6	94.40	5
Israel	72.82	98	71.00	96
Italy	66.06	129	61.65	126
Jamaica	80.43	56	65.18	116
Japan	76.40	76	77.03	70
Jordan	82.14	45	73.94	79
Kazakhstan	89.69	18	79.54	60
Kenya	71.59	106	61.72	125
Kiribati	86.34	27	75.08	73
Korea, Rep.	84.55	31	86.56	23
Kosovo	90.65	17	83.24	43
Kuwait	92.48	10	92.48	6
Kyrgyz Republic	62.94	142	56.43	148
Lao PDR	66.06	129	56.98	146
Latvia	87.02	26	89.79	15
Lebanon	81.79	48	77.17	67
Lesotho	69.72	113	72.03	91
Liberia	69.17	116	76.07	72
Libya	54.77	164	63.78	121
Lithuania	81.40	50	85.44	27
Luxembourg	88.58	22	88.92	16
Macedonia, FYR	94.17	8	91.67	9
Madagascar	76.32	78	64.80	117
Malawi	71.66	104	69.58	102
Malaysia	84.16	34	79.20	61
Maldives	64.74	134	60.02	134
Mali	60.16	152	57.50	144
Malta	84.13	35	84.59	33
Marshall Islands	73.45	94	73.45	82
Mauritania	19.93	186	19.69	188
Mauritius	91.92	13	82.96	45
Mexico	73.53	92	65.81	114
Micronesia, Fed. Sts.	68.78	118	68.78	108
Moldova	82.56	41	84.76	31
Mongolia	86.01	29	84.19	35
Montenegro	78.74	65	80.42	57
Morocco	78.78	64	83.51	41
Mozambique	68.65	120	67.11	112
Myanmar	70.03	112	64.05	119
Namibia	73.63	91	74.97	74
Nepal	66.24	128	58.05	142
Netherlands	86.30	28	88.07	20
New Zealand	88.64	21	90.71	11
Nicaragua	53.18	167	43.29	176
Niger	56.87	159	50.19	165
Nigeria	31.72	180	28.09	182
Norway	91.38	15	85.53	26
Oman	92.35	11	90.60	12

Economy	Without post-filing (for comparison purposes only)		Overall ranking (including post-filing index)	
	Distance to frontier	Rank	Distance to frontier	Rank
Pakistan	58.66	155	53.40	156
Palau	64.65	135	64.65	118
Panama	48.60	170	48.09	170
Papua New Guinea	69.50	114	71.40	94
Paraguay	69.45	115	54.64	153
Peru	81.34	51	69.04	105
Philippines	71.06	110	65.74	115
Poland	79.58	62	82.73	47
Portugal	80.76	54	83.75	38
Puerto Rico (U.S.)	65.95	131	59.82	135
Qatar	99.44	1	99.44	1
Romania	82.31	43	81.64	50
Russian Federation	81.41	49	82.96	45
Rwanda	78.48	66	79.69	59
Samoa	72.10	102	76.93	71
San Marino	87.16	25	90.02	14
São Tomé and Príncipe	51.50	169	61.22	127
Saudi Arabia	99.07	3	77.04	69
Senegal	40.17	179	43.70	174
Serbia	67.81	123	74.36	78
Seychelles	81.82	47	84.66	32
Sierra Leone	65.34	133	72.63	87
Singapore	97.99	5	91.85	8
Slovak Republic	77.46	72	80.57	56
Slovenia	83.73	36	86.55	24
Solomon Islands	78.42	67	83.58	39
South Africa	88.58	22	81.09	51
South Sudan	71.44	107	77.09	68
Spain	80.88	52	83.80	37
Sri Lanka	54.59	165	53.16	158
St. Kitts and Nevis	60.64	150	57.86	143
St. Lucia	75.04	85	78.09	65
St. Vincent and the Grenadines	72.39	100	70.56	98
Sudan	62.34	146	58.39	141
Suriname	76.45	75	69.44	103
Swaziland	75.36	83	74.65	76
Sweden	83.46	37	85.28	28
Switzerland	89.13	20	88.49	18
Syrian Arab Republic	67.89	122	73.51	81
Taiwan, China	82.77	40	84.78	30
Tajikistan	64.47	136	58.79	140
Tanzania	56.20	160	54.13	154
Thailand	75.80	81	68.68	109
Timor-Leste	79.97	60	60.55	130
Togo	55.03	163	48.22	169
Tonga	75.37	82	73.76	80
Trinidad and Tobago	68.89	117	57.33	145
Tunisia	75.36	83	68.96	106
Turkey	79.81	61	60.83	128
Uganda	73.47	93	74.71	75
Ukraine	70.54	111	72.72	84
United Arab Emirates	99.44	1	99.44	1
United Kingdom	91.83	14	90.74	10
United States	80.76	54	83.85	36
Uruguay	71.67	103	66.08	113
Uzbekistan	63.08	141	59.06	138
Vanuatu	80.79	53	80.60	54
Venezuela, RB	13.85	188	22.49	185
Vietnam	52.87	168	49.39	167
West Bank and Gaza	80.29	57	69.71	101
Yemen, Rep.	63.72	140	71.64	92
Zambia	80.19	59	80.16	58
Zimbabwe	60.28	151	51.15	164

Note: There is no data for Somalia as there is currently no practice yet

Table 10: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit tax Total Tax Rate	Labour tax Total Tax Rate	Other taxes Total Tax Rate
Afghanistan	48.3	0.0	0.0	48.3
Albania	36.5	14.1	18.8	3.6
Algeria	65.6	8.3	30.6	26.7
Angola	48.0	20.4	9.0	18.6
Antigua and Barbuda	41.9	25.9	10.7	5.3
Argentina	106.0	3.9	29.3	72.8
Armenia	18.5	17.6	0.0	0.9
Australia	47.6	26.0	21.1	0.5
Austria	51.6	16.9	34.2	0.5
Azerbaijan	39.8	13.0	24.8	2.0
Bahamas, The	33.8	0.0	6.3	27.5
Bahrain	13.5	0.0	13.5	0.0
Bangladesh	34.4	30.5	0.0	3.9
Bangladesh Dhaka	34.4	30.5	0.0	3.9
Bangladesh Chittagong	34.4	30.5	0.0	3.9
Barbados	34.7	19.5	12.2	3.0
Belarus	54.8	12.9	39.0	2.9
Belgium	58.7	9.1	48.9	0.7
Belize	31.1	24.7	5.0	1.4
Benin	57.4	10.0	26.4	21.0
Bhutan	35.3	33.9	0.0	1.4
Bolivia	83.7	0.0	18.8	64.9
Bosnia and Herzegovina	22.6	7.2	13.5	1.9
Botswana	25.1	21.5	0.0	3.6
Brazil	68.4	24.9	40.2	3.3
Brazil São Paulo	68.0	25.1	40.2	2.7
Brazil Rio de Janeiro	69.0	24.6	40.2	4.2
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	36.6	18.6	17.6	0.4
Cambodia	21.0	19.5	0.5	1.0
Cameroon	57.7	38.9	18.3	0.5
Canada	21.0	3.9	12.8	4.3
Central African Republic	73.3	0.0	19.8	53.5
Chad	63.5	31.3	28.4	3.8
Chile	30.5	23.9	4.0	2.6
China	68.0	10.8	48.8	8.4
China Shanghai	67.7	10.9	48.0	8.8
China Beijing	68.5	10.7	49.6	8.2
Colombia	69.8	22.2	18.6	29.0
Comoros	216.5	32.1	0.0	184.4
Congo, Dem. Rep.	54.6	27.5	12.6	14.5
Congo, Rep.	54.3	0.0	31.3	23.0
Costa Rica	58.3	19.2	32.7	6.4
Côte d'Ivoire	51.3	8.8	23.3	19.2
Croatia	20.9	0.0	19.4	1.5
Cyprus	24.7	9.5	13.4	1.8
Czech Republic	50.0	9.1	38.4	2.5
Denmark	25.0	19.0	3.2	2.8
Djibouti	37.6	17.7	17.7	2.2
Dominica	35.2	24.4	7.9	2.9
Dominican Republic	42.4	22.6	18.6	1.2
Ecuador	32.5	16.3	13.7	2.5
Egypt, Arab Rep.	43.5	14.7	24.4	4.4
El Salvador	38.8	20.2	17.2	1.4
Equatorial Guinea	79.4	53.0	25.4	1.0
Eritrea	83.7	9.2	0.0	74.5
Estonia	48.7	7.9	38.8	2.0
Ethiopia	38.6	25.4	12.4	0.8
Fiji	33.1	20.3	12.7	0.1

Table 10: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit tax Total Tax Rate	Labour tax Total Tax Rate	Other taxes Total Tax Rate
Finland	38.1	11.7	25.1	1.3
France	62.8	0.4	53.5	8.9
Gabon	45.2	21.1	22.7	1.4
Gambia, The	51.3	6.1	12.7	32.5
Georgia	16.4	14.3	0.0	2.1
Germany	48.9	23.2	21.3	4.4
Ghana	32.7	18.0	14.7	0.0
Greece	50.7	22.4	27.7	0.6
Grenada	45.3	27.6	5.6	12.1
Guatemala	35.2	20.2	14.3	0.7
Guinea	68.3	0.0	26.4	41.9
Guinea-Bissau	45.5	15.1	24.8	5.6
Guyana	32.3	21.3	9.2	1.8
Haiti	40.3	23.8	12.4	4.1
Honduras	44.4	31.1	3.3	10.0
Hong Kong SAR, China	22.9	17.5	5.3	0.1
Hungary	46.5	9.9	34.3	2.3
Iceland	30.1	8.9	18.3	2.9
India	60.6	20.9	20.0	19.7
India Mumbai	60.6	20.9	20.0	19.7
India Delhi	60.6	20.9	20.0	19.7
Indonesia	30.6	16.9	10.3	3.4
Indonesia Jakarta	30.6	16.9	10.3	3.4
Indonesia Surabaya	30.6	16.9	10.3	3.4
Iran, Islamic Rep.	44.1	17.8	25.9	0.4
Iraq	27.8	14.3	13.5	0.0
Ireland	26.0	12.4	12.2	1.4
Israel	28.1	20.8	5.8	1.5
Italy	62.0	17.0	43.4	1.6
Jamaica	34.3	14.0	13.4	6.9
Japan	48.9	26.2	18.4	4.3
Japan Tokyo	48.9	26.2	18.4	4.3
Japan Osaka	48.9	26.2	18.4	4.3
Jordan	27.6	10.6	14.9	2.1
Kazakhstan	29.2	16.2	11.2	1.8
Kenya	37.4	30.1	1.9	5.4
Kiribati	32.7	24.3	8.4	0.0
Korea, Rep.	33.1	18.2	13.6	1.3
Kosovo	15.2	9.3	5.6	0.3
Kuwait	13.0	0.0	13.0	0.0
Kyrgyz Republic	29.0	6.4	19.5	3.1
Lao PDR	26.2	15.8	6.8	3.6
Latvia	35.9	6.3	26.6	3.0
Lebanon	30.3	6.1	23.8	0.4
Lesotho	13.6	10.8	0.0	2.8
Liberia	45.9	35.4	5.4	5.1
Libya	32.6	22.1	10.3	0.2
Lithuania	42.7	5.9	35.2	1.6
Luxembourg	20.8	4.6	15.7	0.5
Macedonia, FYR	13.0	11.0	0.0	2.0
Madagascar	38.1	16.3	20.3	1.5
Malawi	34.5	20.4	12.4	1.7
Malaysia	40.0	22.7	16.4	0.9
Maldives	30.2	13.1	7.9	9.2
Mali	48.3	10.1	34.3	3.9
Malta	43.8	32.4	10.9	0.5
Marshall Islands	64.8	0.0	11.8	53.0
Mauritania	71.3	0.0	23.2	48.1
Mauritius	21.8	10.4	7.7	3.7
Mexico	52.0	25.6	25.5	0.9
Mexico Mexico City	52.0	25.6	25.5	0.9
Mexico Monterrey	52.0	25.6	25.5	0.9



Table 10: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit tax Total Tax Rate	Labour tax Total Tax Rate	Other taxes Total Tax Rate
Micronesia, Fed. Sts.	60.5	0.0	8.5	52.0
Moldova	40.4	8.9	31.1	0.4
Mongolia	24.7	10.3	12.4	2.0
Montenegro	22.2	8.2	13.3	0.7
Morocco	49.3	25.3	22.6	1.4
Mozambique	36.1	30.8	4.5	0.8
Myanmar	31.3	26.2	0.3	4.8
Namibia	20.7	16.7	1.9	2.1
Nepal	29.5	17.7	11.3	0.5
Netherlands	40.4	20.6	19.4	0.4
New Zealand	34.3	30.0	2.5	1.8
Nicaragua	60.8	17.6	22.6	20.6
Niger	48.2	21.2	21.7	5.3
Nigeria	34.3	20.3	13.5	0.5
Nigeria Lagos	34.3	20.3	13.5	0.5
Nigeria Kano	34.3	20.3	13.5	0.5
Norway	39.5	23.6	15.9	0.0
Oman	23.9	10.8	13.0	0.1
Pakistan	33.3	18.5	13.8	1.0
Pakistan Karachi	33.2	18.5	13.7	1.0
Pakistan Lahore	33.5	18.4	14.0	1.1
Palau	75.4	65.8	9.5	0.1
Panama	37.2	12.4	20.0	4.8
Papua New Guinea	39.3	23.2	11.7	4.4
Paraguay	35.0	9.6	18.6	6.8
Peru	35.6	21.4	11.0	3.2
Philippines	42.9	20.3	8.7	13.9
Poland	40.4	14.5	24.9	1.0
Portugal	39.8	12.5	26.8	0.5
Puerto Rico (U.S.)	62.3	28.6	13.5	20.2
Qatar	11.3	0.0	11.3	0.0
Romania	38.4	11.6	25.8	1.0
Russian Federation	47.4	8.8	36.1	2.5
Russian Federation Moscow	47.5	8.8	36.1	2.6
Russian Federation Saint Petersburg	47.2	8.9	36.1	2.2
Rwanda	33.0	25.8	5.6	1.6
Samoa	18.5	11.2	7.3	0.0
San Marino	35.4	5.1	30.0	0.3
São Tomé and Príncipe	37.4	19.2	6.8	11.4
Saudi Arabia	15.7	2.2	13.5	0.0
Senegal	45.1	16.2	23.6	5.3
Serbia	39.7	16.0	20.2	3.5
Seychelles	30.1	18.8	2.3	9.0
Sierra Leone	31.0	18.8	11.3	0.9
Singapore	19.1	1.8	16.2	1.1
Slovak Republic	51.6	10.5	39.7	1.4
Slovenia	31.0	12.7	18.2	0.1
Solomon Islands	32.0	23.3	8.5	0.2
South Africa	28.8	21.7	4.0	3.1
South Sudan	29.1	6.9	19.2	3.0
Spain	49.0	12.4	35.9	0.7
Sri Lanka	55.2	1.2	16.9	37.1
St. Kitts and Nevis	49.7	30.5	11.2	8.0
St. Lucia	34.7	25.8	5.6	3.3
St. Vincent and the Grenadines	39.3	29.8	6.2	3.3
Sudan	45.4	11.5	19.2	14.7
Suriname	27.9	27.9	0.0	0.0
Swaziland	35.1	25.5	5.5	4.1
Sweden	49.1	13.1	35.4	0.6
Switzerland	28.8	9.3	17.7	1.8
Syrian Arab Republic	42.7	23.0	19.3	0.4
Taiwan, China	34.5	12.7	18.4	3.4

**Table 10: Total Tax Rate**

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit tax Total Tax Rate	Labour tax Total Tax Rate	Other taxes Total Tax Rate
Tajikistan	65.2	17.7	28.5	19.0
Tanzania	43.9	20.8	17.5	5.6
Thailand	32.6	21.6	5.4	5.6
Timor-Leste	11.2	11.2	0.0	0.0
Togo	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	60.2	13.1	25.3	21.8
Turkey	41.1	18.2	19.9	3.0
Uganda	33.5	22.1	11.3	0.1
Ukraine	51.9	8.7	43.1	0.1
United Arab Emirates	15.9	0.0	14.1	1.8
United Kingdom	30.9	18.3	10.9	1.7
United States	44.0	28.1	9.8	6.1
United States New York	46.0	27.3	10.0	8.7
United States Los Angeles	40.9	29.3	9.5	2.1
Uruguay	41.8	23.6	15.6	2.6
Uzbekistan	38.1	11.5	24.9	1.7
Vanuatu	8.5	0.0	4.5	4.0
Venezuela, RB	64.7	9.5	18.0	37.2
Vietnam	39.4	14.4	24.8	0.2
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

Note: There is no data for Somalia as there is currently no practice yet.

**Table 11: Time to comply**

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Afghanistan	275	77	120	78
Albania	261	105	66	90
Algeria	265	122	76	67
Angola	287	80	125	82
Antigua and Barbuda	207	23	136	48
Argentina	359	91	84	184
Armenia	313	113	103	97
Australia	105	37	18	50
Austria	131	46	50	35
Azerbaijan	195	60	78	57
Bahamas, The	233	10	66	157
Bahrain	27	0	27	0
Bangladesh	435	144	120	171
Bangladesh Dhaka	435	144	120	171
Bangladesh Chittagong	435	144	120	171
Barbados	237	27	162	48
Belarus	176	78	59	39
Belgium	161	21	40	100
Belize	147	27	60	60
Benin	270	30	120	120
Bhutan	85	53	32	0
Bolivia	1025	110	507	408
Bosnia and Herzegovina	411	68	81	262
Botswana	152	40	40	72
Brazil	2038	486	363	1189
Brazil São Paulo	2038	486	363	1189
Brazil Rio de Janeiro	2038	486	363	1189
Brunei Darussalam	77	53	24	0
Bulgaria	453	32	256	165
Burkina Faso	270	30	120	120
Burundi	232	76	45	111
Cabo Verde	180	35	85	60
Cambodia	173	23	84	66
Cameroon	630	174	162	294
Canada	131	45	36	50
Central African Republic	483	24	240	219
Chad	766	300	216	250
Chile	291	42	125	124
China	259	62	109	88
China Shanghai	263	63	110	90
China Beijing	254	60	107	87
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	127	23	65	39
Czech Republic	234	53	87	94
Denmark	130	25	65	40
Djibouti	82	30	36	16
Dominica	117	15	48	54
Dominican Republic	317	74	80	163
Ecuador	664	118	306	240
Egypt, Arab Rep.	392	69	165	158
El Salvador	248	80	84	84
Equatorial Guinea	492	145	160	187
Eritrea	216	24	96	96
Estonia	84	20	31	33
Ethiopia	306	120	114	72
Fiji	247	49	101	97
Finland	93	21	48	24

**Table 11: Time to comply**

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
France	139	28	80	31
Gabon	488	137	131	220
Gambia, The	326	40	96	190
Georgia	270	120	56	94
Germany	218	41	134	43
Ghana	224	40	88	96
Greece	193	78	46	69
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
Iceland	140	40	60	40
India	241	45	91	105
India Mumbai	241	45	91	105
India Delhi	241	45	91	105
Indonesia	221	75	56	90
Indonesia Jakarta	221	75	56	90
Indonesia Surabaya	221	75	56	90
Iran, Islamic Rep.	344	32	240	72
Iraq	312	24	288	0
Ireland	82	12	40	30
Israel	235	110	60	65
Italy	240	39	169	32
Jamaica	268	42	168	58
Japan	175	62	92	21
Japan Tokyo	175	62	92	21
Japan Osaka	175	62	92	21
Jordan	145	10	90	45
Kazakhstan	178	55	70	53
Kenya	196	52	63	81
Kiribati	168	48	72	48
Korea, Rep.	188	83	80	25
Kosovo	155	29	39	87
Kuwait	98	0	98	0
Kyrgyz Republic	225	59	71	95
Lao PDR	362	138	42	182
Latvia	169	23	80	66
Lebanon	181	40	100	41
Lesotho	324	70	104	150
Liberia	140	57	53	30
Libya	889	679	210	0
Lithuania	171	28	85	58
Luxembourg	55	19	14	22
Macedonia, FYR	119	19	56	44
Madagascar	183	9	72	102
Malawi	178	67	78	33
Malaysia	164	26	50	88
Maldives	406	101	88	217
Mali	270	30	120	120
Malta	139	23	92	24
Marshall Islands	120	32	88	0
Mauritania	724	120	124	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	181	42	84	55

**Table 11: Time to comply**

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Mongolia	148	46	48	54
Montenegro	300	43	93	164
Morocco	211	68	41	102
Mozambique	200	50	30	120
Myanmar	282	64	111	107
Namibia	302	40	52	210
Nepal	339	125	84	130
Netherlands	119	21	64	34
New Zealand	152	34	59	59
Nicaragua	201	63	76	62
Niger	270	30	120	120
Nigeria	908	378	379	151
Nigeria Lagos	956	398	396	162
Nigeria Kano	747	310	320	117
Norway	83	24	15	44
Oman	68	56	12	0
Pakistan	312	40	40	232
Pakistan Karachi	312	40	40	232
Pakistan Lahore	312	40	40	232
Palau	142	46	96	0
Panama	417	83	144	190
Papua New Guinea	207	153	8	46
Paraguay	378	138	96	144
Peru	260	39	111	110
Philippines	186	39	37	110
Poland	271	70	103	98
Portugal	243	63	90	90
Puerto Rico (U.S.)	218	80	60	78
Qatar	41	5	36	0
Romania	161	25	82	54
Russian Federation	168	53	76	39
Russian Federation Moscow	168	53	76	39
Russian Federation Saint Petersburg	168	53	76	39
Rwanda	124	20	45	59
Samoa	224	48	96	80
San Marino	52	4	48	0
São Tomé and Príncipe	424	40	192	192
Saudi Arabia	67	33	34	0
Senegal	441	98	88	255
Serbia	226	38	103	85
Seychelles	85	37	36	12
Sierra Leone	343	16	157	170
Singapore	67	24	13	30
Slovak Republic	192	46	62	84
Slovenia	245	86	90	69
Solomon Islands	80	8	30	42
South Africa	203	96	52	55
South Sudan	210	54	78	78
Spain	152	33	84	35
Sri Lanka	179	16	21	142
St. Kitts and Nevis	203	27	128	48
St. Lucia	110	11	51	48
St. Vincent and the Grenadines	108	14	49	45
Sudan	180	70	70	40
Suriname	199	48	24	127
Swaziland	122	8	60	54
Sweden	122	50	36	36
Switzerland	63	15	40	8
Syrian Arab Republic	336	300	36	0
Taiwan, China	221	161	27	33
Tajikistan	258	74	48	136
Tanzania	195	62	66	67
Thailand	266	160	48	58

**Table 11: Time to comply**

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Timor-Leste	276	132	144	0
Togo	216	24	96	96
Tonga	200	8	48	144
Trinidad and Tobago	210	45	75	90
Tunisia	144	64	30	50
Turkey	217	46	80	91
Uganda	195	39	66	90
Ukraine	356	57	100	199
United Arab Emirates	12	0	12	0
United Kingdom	110	37	48	25
United States	175	87	55	33
United States New York	175	87	55	33
United States Los Angeles	175	87	55	33
Uruguay	271	77	96	98
Uzbekistan	193	66	57	70
Vanuatu	120	0	24	96
Venezuela, RB	792	120	288	384
Vietnam	540	132	189	219
West Bank and Gaza	162	18	96	48
Yemen, Rep.	248	56	72	120
Zambia	186	52	62	72
Zimbabwe	242	78	96	68

Note: There is no data for Somalia as there is currently no practice yet.

Table 12: Tax payments

## Number of payments

Economy	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Afghanistan	20	1	12	7
Albania	34	5	12	17
Algeria	27	0	12	15
Angola	31	2	12	17
Antigua and Barbuda	57	13	24	20
Argentina	9	1	1	7
Armenia	14	1	1	12
Australia	11	1	4	6
Austria	12	1	3	8
Azerbaijan	6	1	1	4
Bahamas, The	31	0	12	19
Bahrain	13	0	12	1
Bangladesh	33	5	12	16
Bangladesh Dhaka	33	5	12	16
Bangladesh Chittagong	33	5	12	16
Barbados	28	3	12	13
Belarus	7	1	2	4
Belgium	11	1	2	8
Belize	29	12	1	16
Benin	57	5	24	28
Bhutan	18	2	12	4
Bolivia	42	1	12	29
Bosnia and Herzegovina	34	12	1	21
Botswana	34	6	13	15
Brazil	10	2	2	6
Brazil São Paulo	10	2	2	6
Brazil Rio de Janeiro	9	2	2	5
Brunei Darussalam	16	1	12	3
Bulgaria	14	1	1	12
Burkina Faso	45	1	24	20
Burundi	25	5	4	16
Cabo Verde	30	3	13	14
Cambodia	40	12	12	16
Cameroon	44	13	12	19
Canada	8	1	3	4
Central African Republic	56	4	24	28
Chad	54	12	24	18
Chile	7	1	1	5
China	9	3	1	5
China Shanghai	9	3	1	5
China Beijing	9	3	1	5
Colombia	12	2	1	9
Comoros	33	3	12	18
Congo, Dem. Rep.	52	1	36	15
Congo, Rep.	50	5	25	20
Costa Rica	10	1	2	7
Côte d'Ivoire	63	3	24	36
Croatia	31	1	1	29
Cyprus	28	2	12	14
Czech Republic	8	1	2	5
Denmark	10	3	1	6
Djibouti	36	5	12	19
Dominica	37	5	12	20
Dominican Republic	7	1	2	4
Ecuador	8	2	1	5
Egypt, Arab Rep.	29	1	12	16
El Salvador	41	13	12	16
Equatorial Guinea	46	1	24	21
Eritrea	30	2	12	16
Estonia	8	1	0	7
Ethiopia	30	2	12	16
Fiji	38	5	18	15

Table 12: Tax payments

## Number of payments

Economy	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Finland	8	1	3	4
France	8	1	2	5
Gabon	26	3	4	19
Gambia, The	49	5	13	31
Georgia	5	1	1	3
Germany	9	2	1	6
Ghana	33	7	12	14
Greece	8	1	1	6
Grenada	42	13	12	17
Guatemala	8	2	1	5
Guinea	57	3	36	18
Guinea-Bissau	46	5	12	29
Guyana	35	6	12	17
Haiti	47	6	25	16
Honduras	48	5	13	30
Hong Kong SAR, China	3	1	1	1
Hungary	11	2	2	7
Iceland	21	1	13	7
India	25	1	16	8
India Mumbai	25	1	16	8
India Delhi	25	1	16	8
Indonesia	43	13	14	16
Indonesia Jakarta	43	13	14	16
Indonesia Surabaya	43	13	14	16
Iran, Islamic Rep.	20	1	12	7
Iraq	14	1	12	1
Ireland	9	1	1	7
Israel	33	2	12	19
Italy	14	2	1	11
Jamaica	11	1	1	9
Japan	14	3	2	9
Japan Tokyo	14	3	2	9
Japan Osaka	14	3	2	9
Jordan	25	1	12	12
Kazakhstan	7	1	1	5
Kenya	31	6	14	11
Kiribati	11	5	2	4
Korea, Rep.	12	2	2	8
Kosovo	10	5	1	4
Kuwait	12	0	12	0
Kyrgyz Republic	51	4	12	35
Lao PDR	35	4	12	19
Latvia	7	1	1	5
Lebanon	20	1	12	7
Lesotho	32	4	12	16
Liberia	33	5	12	16
Libya	19	4	12	3
Lithuania	11	1	2	8
Luxembourg	23	5	12	6
Macedonia, FYR	7	1	1	5
Madagascar	23	1	8	14
Malawi	35	5	13	17
Malaysia	9	2	2	5
Maldives	30	3	12	15
Mali	35	4	24	7
Malta	8	2	1	5
Marshall Islands	9	0	4	5
Mauritania	45	1	21	23
Mauritius	8	1	1	6
Mexico	6	1	2	3
Mexico Mexico City	6	1	2	3
Mexico Monterrey	6	1	2	3



Table 12: Tax payments

## Number of payments

Economy	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Micronesia, Fed. Sts.	21	0	4	17
Moldova	10	1	3	6
Mongolia	19	1	12	6
Montenegro	18	1	13	4
Morocco	6	1	1	4
Mozambique	37	7	12	18
Myanmar	31	5	12	14
Namibia	27	3	13	11
Nepal	34	4	12	18
Netherlands	9	1	1	7
New Zealand	7	1	2	4
Nicaragua	42	1	24	17
Niger	41	3	13	25
Nigeria	59	2	38	19
Nigeria Lagos	59	2	38	19
Nigeria Kano	59	2	38	19
Norway	4	1	1	2
Oman	15	2	12	1
Pakistan	47	5	25	17
Pakistan Karachi	47	5	25	17
Pakistan Lahore	47	5	25	17
Palau	11	4	4	3
Panama	52	5	16	31
Papua New Guinea	32	1	13	18
Paraguay	20	1	12	7
Peru	9	1	2	6
Philippines	28	1	17	10
Poland	7	1	2	4
Portugal	8	1	1	6
Puerto Rico (U.S.)	16	5	6	5
Qatar	4	1	1	2
Romania	14	1	1	12
Russian Federation	7	1	2	4
Russian Federation Moscow	7	1	2	4
Russian Federation Saint Petersburg	7	1	2	4
Rwanda	29	4	8	17
Samoa	37	5	24	8
San Marino	18	2	12	4
São Tomé and Príncipe	46	4	12	30
Saudi Arabia	3	1	1	1
Senegal	58	3	36	19
Serbia	33	1	1	31
Seychelles	29	13	12	4
Sierra Leone	34	6	12	16
Singapore	5	1	1	3
Slovak Republic	8	1	1	6
Slovenia	10	1	1	8
Solomon Islands	34	5	12	17
South Africa	7	1	2	4
South Sudan	37	5	12	20
Spain	8	1	1	6
Sri Lanka	47	5	13	29
St. Kitts and Nevis	39	5	12	22
St. Lucia	35	4	12	19
St. Vincent and the Grenadines	36	4	12	20
Sudan	42	2	12	28
Suriname	30	5	12	13
Swaziland	33	2	13	18
Sweden	6	1	1	4
Switzerland	19	2	7	10
Syrian Arab Republic	20	2	12	6
Taiwan, China	11	2	3	6

**Table 12: Tax payments**

**Number of payments**

Economy	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Tajikistan	12	1	1	10
Tanzania	53	5	29	19
Thailand	21	2	13	6
Timor-Leste	18	5	12	1
Togo	49	5	24	20
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	11	2	4	5
United States Los Angeles	10	3	3	4
Uruguay	20	1	13	6
Uzbekistan	46	8	24	14
Vanuatu	31	0	12	19
Venezuela, RB	70	14	28	28
Vietnam	31	6	12	13
West Bank and Gaza	28	3	12	13
Yemen, Rep.	44	1	24	19
Zambia	26	5	13	8
Zimbabwe	51	5	16	30

Note: There is no data for Somalia as there is currently no practice yet.

**Table 13: Post-filing index and components**

Economy	Post-filing index (DTF score)	Time to comply with VAT refund (hours)	Time to obtain VAT refund (weeks)	Time to comply with a CIT audit (hours)	Time to complete a CIT audit (weeks)
Afghanistan	0.45	VAT does not exist	VAT does not exist	211.5*	31.7
Albania	82.97	9.0	27.7	3.0	0.0*
Algeria	49.31	No refund	No refund	3.0	0.0*
Angola	27.96	VAT does not exist	VAT does not exist	44.5	20.9
Antigua and Barbuda	49.08	No refund	No refund	3.5	0.0*
Argentina	16.97	No refund	No refund	19.0	37.7*
Armenia	49.08	No refund	No refund	3.5	0.0*
Australia	95.35	4.5	7.5	2.3	0.0*
Austria	98.45	1.5	3.2	3.3	0.0*
Azerbaijan	81.00	7.5	21.2	10.0	3.4
Bahamas, The	Not scored	No practice yet	No practice yet	CIT does not exist	CIT does not exist*
Bahrain	Not scored	VAT does not exist	VAT does not exist	CIT does not exist	CIT does not exist*
Bangladesh	43.57	53.0*	20.2	40.0	7.1
Bangladesh Dhaka	43.57	53.0*	20.2	40.0	7.1
Bangladesh Chittagong	43.57	53.0*	20.2	40.0	7.1
Barbados	73.62	0.0	56.3*	4.5	0.0*
Belarus	50.00	No refund	No refund	1.5	0.0*
Belgium	88.28	5.0	18.5	5.5	0.0*
Belize	97.60	2.5	4.2	3.0	0.0*
Benin	48.85	No refund	No refund	4.0	0.0*
Bhutan	95.95	VAT does not exist	VAT does not exist	3.0	1.7
Bolivia	49.08	No refund	No refund	3.5	0.0*
Bosnia and Herzegovina	47.94	40.0	18.0	30.5	14.9
Botswana	89.89	10.0	10.5	5.0	0.0*
Brazil	8.03	No refund	No refund	38.5	35.1*
Brazil São Paulo	8.03	No refund	No refund	38.5	35.1*
Brazil Rio de Janeiro	8.03	No refund	No refund	38.5	35.1*
Brunei Darussalam	15.63	VAT does not exist	VAT does not exist	140.0*	22.0
Bulgaria	73.30	15.0	19.1	12.5	8.3
Burkina Faso	48.85	No refund	No refund	4.0	0.0*
Burundi	33.99	No refund	No refund	15.0	12.6
Cabo Verde	70.62	6.0	106.2*	4.5	0.0*
Cambodia	28.73	20.0	50.3	31.0	35.1*
Cameroon	48.39	No refund	No refund	5.0	0.0*
Canada	76.44	7.5	9.9	16.0	12.7
Central African Republic	11.83	No refund	No refund	66.0*	16.9
Chad	16.42	No refund	No refund	46.0	16.9
Chile	5.58	No refund	No refund	65.0*	24.9
China	48.62	No refund	No refund	4.5	0.0*
China Shanghai	48.62	No refund	No refund	4.5	0.0*
China Beijing	48.62	No refund	No refund	4.5	0.0*
Colombia	47.48	No refund	No refund	7.0	0.0*
Comoros	51.53	VAT does not exist	VAT does not exist	12.0	24.9
Congo, Dem. Rep.	29.97	No refund	No refund	24.0	12.4
Congo, Rep.	14.72	No refund	No refund	38.5	23.4

\*VAT does not exist for the case study purchase – not scored.

\*A time of 0.0 indicates that an audit is unlikely and so the economy receives the best distance to frontier score of 100 for this component of the post-filing index.

\*Where an economy's data sits within the highest 5% of the post-filing component's range, these economies are allocated the worst distance to frontier score of 0 for that component of the post-filing index.

Note: Where there is "No practice yet", "VAT does not exist" or "CIT does not exist", these components of the post-filing index are ignored and the remaining components are averaged to create the post-filing score. Where there is "No refund", these economies are allocated the worst distance to frontier score of nil for that component of the post-filing index.

**Table 13: Post-filing index and components**

Economy	Post-filing index (DTF score)	Time to comply with VAT refund (hours)	Time to obtain VAT refund (weeks)	Time to comply with a CIT audit (hours)	Time to complete a CIT audit (weeks)
Costa Rica	91.11	5.5	14.5	3.0	0.0*
Côte d'Ivoire	44.27	No refund	No refund	14.0	0.0*
Croatia	97.88	0.0	6.2	3.0	0.0*
Cyprus	91.53	6.0	12.2	4.0	0.0*
Czech Republic	94.29	4.0	9.5	3.0	0.0*
Denmark	92.63	8.0	7.1	4.8	0.0*
Djibouti	52.18	4.0	23.0	45.0	20.9
Dominica	49.54	No refund	No refund	2.5	0.0*
Dominican Republic	14.06	No refund	No refund	61.5*	14.0
Ecuador	49.31	No refund	No refund	3.0	0.0*
Egypt, Arab Rep.	29.05	No refund	No refund	26.0	12.4
El Salvador	10.09	No refund	No refund	34.0	47.7*
Equatorial Guinea	83.94	VAT does not exist*	VAT does not exist*	19.0	0.0*
Eritrea	96.79	VAT does not exist	VAT does not exist	5.0	0.0*
Estonia	98.55	2.3	3.9	1.5	0.0*
Ethiopia	90.57	8.0	10.2	6.0	0.0*
Fiji	68.91	73.0*	10.6	7.0	0.0*
Finland	93.09	5.0	6.2	8.0	0.0*
France	92.42	10.0	6.2	4.0	0.0*
Gabon	45.56	14.5	35.9	15.5	33.7*
Gambia, The	48.43	38.5	25.7	29.5	11.0
Georgia	87.22	20.5	8.5	1.5	0.0*
Germany	97.45	0.0	5.2	5.0	0.0*
Ghana	37.92	No refund	No refund	12.5	9.0
Greece	79.27	16.5	27.2	3.5	0.0*
Grenada	48.39	No refund	No refund	5.0	0.0*
Guatemala	39.27	No refund	No refund	16.0	5.2
Guinea	12.31	No refund	No refund	44.0	23.3
Guinea-Bissau	48.39	No refund	No refund	5.0	0.0*
Guyana	31.01	No refund	No refund	30.5	7.3
Haiti	26.79	No refund	No refund	37.5	8.6
Honduras	48.07	20.0	54.2	13.0	15.4
Hong Kong SAR, China	98.62	VAT does not exist	VAT does not exist	3.0	0.0*
Hungary	75.79	15.0	13.7	12.0	8.7
Iceland	89.15	3.0	20.9	3.3	0.0*
India	4.27	No refund	No refund	54.0	27.7
India Mumbai	4.27	No refund	No refund	54.0	27.7
India Delhi	4.27	No refund	No refund	54.0	27.7
Indonesia	76.49	18.0	30.9	4.0	0.0*
Indonesia Jakarta	76.49	18.0	30.9	4.0	0.0*
Indonesia Surabaya	76.49	18.0	30.9	4.0	0.0*
Iran, Islamic Rep.	78.81	9.0	33.5	6.0	0.0*
Iraq	84.86	VAT does not exist	VAT does not exist	18.0	0.0*
Ireland	92.70	1.0	16.3	2.5	0.0*
Israel	65.53	34.0	31.3	10.0	0.0*

\*VAT does not exist for the case study purchase – not scored.

\*A time of 0.0 indicates that an audit is unlikely and so the economy receives the best distance to frontier score of 100 for this component of the post-filing index.

\*Where an economy's data sits within the highest 5% of the post-filing component's range, these economies are allocated the worst distance to frontier score of 0 for that component of the post-filing index.

Note: Where there is "No practice yet", "VAT does not exist" or "CIT does not exist", these components of the post-filing index are ignored and the remaining components are averaged to create the post-filing score. Where there is "No refund", these economies are allocated the worst distance to frontier score of nil for that component of the post-filing index.

**Table 13: Post-filing index and components**

Economy	Post-filing index (DTF score)	Time to comply with VAT refund (hours)	Time to obtain VAT refund (weeks)	Time to comply with a CIT audit (hours)	Time to complete a CIT audit (weeks)
Italy	48.39	51.0*	86.0*	5.0	0.0*
Jamaica	19.45	40.0	63.3*	24.5	61.1*
Japan	78.91	6.0	10.5	24.0	5.4
Japan Tokyo	78.91	6.0	10.5	24.0	5.4
Japan Osaka	78.91	6.0	10.5	24.0	5.4
Jordan	49.31	No refund	No refund	3.0	0.0*
Kazakhstan	49.08	No refund	No refund	3.5	0.0*
Kenya	32.12	No refund	No refund	21.5	11.1
Kiribati	41.30	No refund	No refund	10.0	6.1
Korea, Rep.	92.58	0.0	10.5	10.0	0.0*
Kosovo	61.00	30.0	16.8	22.0	10.3
Kuwait	Not scored	VAT does not exist	VAT does not exist	CIT does not exist	CIT does not exist
Kyrgyz Republic	36.93	No refund	No refund	21.0	5.3
Lao PDR	29.76	No refund	No refund	13.5	18.9
Latvia	98.11	0.0	6.2	2.5	0.0*
Lebanon	63.32	45.0	27.4	7.0	0.0*
Lesotho	78.94	11.5	19.2	12.0	3.6
Liberia	96.79	VAT does not exist	VAT does not exist	5.0	0.0*
Libya	90.83	VAT does not exist	VAT does not exist	11.5	0.0*
Lithuania	97.57	2.0	6.2	1.5	0.0*
Luxembourg	89.94	10.5	10.3	4.5	0.0*
Macedonia, FYR	84.17	10.0	25.2	2.0	0.0*
Madagascar	30.21	No refund	No refund	13.5	18.3
Malawi	63.35	30.5	45.2	4.0	0.0*
Malaysia	64.31	No practice yet	No practice yet	5.3	20.6
Maldives	45.87	No refund	No refund	10.5	0.0*
Mali	49.54	No refund	No refund	2.5	0.0*
Malta	85.95	0.0	28.5	5.5	0.0*
Marshall Islands	Not scored	VAT does not exist	VAT does not exist	CIT does not exist	CIT does not exist
Mauritania	18.98	No refund	No refund	19.0	29.4
Mauritius	56.08	7.0	20.3	21.0	29.7
Mexico	42.64	20.0	37.2	14.5	35.0*
Mexico Mexico City	42.64	20.0	37.2	14.5	35.0*
Mexico Monterrey	42.64	20.0	37.2	14.5	35.0*
Micronesia, Fed. Sts.	Not scored	VAT does not exist	VAT does not exist	CIT does not exist	CIT does not exist
Moldova	91.36	8.3	11.6	2.5	0.0*
Mongolia	78.73	20.0	24.2	4.0	0.0*
Montenegro	85.48	4.0	14.2	8.0	5.4
Morocco	97.71	VAT does not exist*	VAT does not exist*	4.0	0.0*
Mozambique	62.49	28.0	10.5	31.0	8.3
Myanmar	46.10	No refund	No refund	10.0	0.0*
Namibia	78.99	30.0	12.3	5.0	0.0*
Nepal	33.48	No refund	No refund	29.0	5.0
Netherlands	93.40	0.0	14.5	4.0	0.0*
New Zealand	96.90	2.0	5.2	4.0	0.0*

\*VAT does not exist for the case study purchase – not scored.

\*A time of 0.0 indicates that an audit is unlikely and so the economy receives the best distance to frontier score of 100 for this component of the post-filing index.

\*Where an economy's data sits within the highest 5% of the post-filing component's range, these economies are allocated the worst distance to frontier score of 0 for that component of the post-filing index.

Note: Where there is "No practice yet", "VAT does not exist" or "CIT does not exist", these components of the post-filing index are ignored and the remaining components are averaged to create the post-filing score. Where there is "No refund", these economies are allocated the worst distance to frontier score of nil for that component of the post-filing index.

**Table 13: Post-filing index and components**

Economy	Post-filing index (DTF score)	Time to comply with VAT refund (hours)	Time to obtain VAT refund (weeks)	Time to comply with a CIT audit (hours)	Time to complete a CIT audit (weeks)
Nicaragua	13.62	No refund	No refund	90.0*	14.6
Niger	30.16	43.5	54.2	42.0	6.3
Nigeria	17.19	No refund	No refund	65.0*	10.0
Nigeria Lagos	17.19	No refund	No refund	65.0*	10.0
Nigeria Kano	17.19	No refund	No refund	65.0*	10.0
Norway	67.99	9.0	10.5	11.5	24.9
Oman	85.32	VAT does not exist	VAT does not exist	17.5	0.0*
Pakistan	37.61	No refund	No refund	28.5	0.0*
Pakistan Karachi	37.61	No refund	No refund	28.5	0.0*
Pakistan Lahore	37.61	No refund	No refund	28.5	0.0*
Palau	Not scored	VAT does not exist	VAT does not exist	CIT does not exist	CIT does not exist
Panama	46.56	No refund	No refund	9.0	0.0*
Papua New Guinea	77.12	3.0	44.2	5.0	0.0*
Paraguay	10.22	No refund	No refund	51.0	21.9
Peru	32.17	No refund	No refund	17.5	13.4
Philippines	49.77	No refund	No refund	2.0	0.0*
Poland	92.18	8.0	10.2	2.5	0.0*
Portugal	92.71	4.0	14.2	1.5	0.0*
Puerto Rico (U.S.)	41.42	VAT does not exist	VAT does not exist	42.0	13.7
Qatar	Not scored	VAT does not exist	VAT does not exist	CIT does not exist	CIT does not exist
Romania	79.62	22.0	22.2	2.0	0.0*
Russian Federation	87.59	7.2	20.5	2.5	0.0*
Russian Federation Moscow	87.59	7.2	20.5	2.5	0.0*
Russian Federation Saint Petersburg	87.59	7.2	20.5	2.5	0.0*
Rwanda	83.29	9.0	26.6	3.5	0.0*
Samoa	91.42	1.0	12.3	9.5	0.0*
San Marino	98.62	VAT does not exist	VAT does not exist	3.0	0.0*
São Tomé and Príncipe	90.37	VAT does not exist	VAT does not exist	12.0	0.0*
Saudi Arabia	10.94	VAT does not exist	VAT does not exist	71.3*	25.0
Senegal	54.32	34.0	52.2	12.5	0.0*
Serbia	94.00	4.0	8.2	5.0	0.0*
Seychelles	93.19	0.0	16.8	2.0	0.0*
Sierra Leone	94.50	VAT does not exist*	VAT does not exist*	7.5	0.0*
Singapore	73.43	4.5	18.5	17.0	12.6
Slovak Republic	89.91	5.0	18.5	2.0	0.0*
Slovenia	95.03	3.0	5.2	7.0	0.0*
Solomon Islands	99.08	VAT does not exist	VAT does not exist	2.5	0.0*
South Africa	58.61	10.0	26.0	14.0	25.1
South Sudan	94.04	VAT does not exist	VAT does not exist	8.0	0.0*
Spain	92.55	0.0	18.2	2.0	0.0*
Sri Lanka	48.85	No refund	No refund	4.0	0.0*
St. Kitts and Nevis	49.54	No refund	No refund	2.5	0.0*
St. Lucia	87.24	8.3	19.7	3.0	0.0*
St. Vincent and the Grenadines	65.07	10.5	36.2	23.0	5.0
Sudan	46.56	No refund	No refund	9.0	0.0*

\*VAT does not exist for the case study purchase – not scored.

\*A time of 0.0 indicates that an audit is unlikely and so the economy receives the best distance to frontier score of 100 for this component of the post-filing index.

\*Where an economy's data sits within the highest 5% of the post-filing component's range, these economies are allocated the worst distance to frontier score of 0 for that component of the post-filing index.

Note: Where there is "No practice yet", "VAT does not exist" or "CIT does not exist", these components of the post-filing index are ignored and the remaining components are averaged to create the post-filing score. Where there is "No refund", these economies are allocated the worst distance to frontier score of nil for that component of the post-filing index.

**Table 13: Post-filing index and components**

Economy	Post-filing index (DTF score)	Time to comply with VAT refund (hours)	Time to obtain VAT refund (weeks)	Time to comply with a CIT audit (hours)	Time to complete a CIT audit (weeks)
Suriname	48.39	No refund	No refund	5.0	0.0*
Swaziland	72.54	16.0	10.9	21.0	8.7
Sweden	90.75	10.5	8.2	5.0	0.0*
Switzerland	86.56	1.5	14.5	9.5	4.6
Syrian Arab Republic	90.37	VAT does not exist	VAT does not exist	12.0	0.0*
Taiwan, China	90.82	4.5	12.3	7.0	0.0*
Tajikistan	41.75	No refund	No refund	10.0	5.6
Tanzania	47.94	No refund	No refund	6.0	0.0*
Thailand	47.32	16.0	27.0	31.5	24.9
Timor-Leste	2.29	VAT does not exist	VAT does not exist	53.5	51.7*
Togo	27.79	No refund	No refund	38.0	7.0
Tonga	68.90	41.5	23.7	2.5	0.0*
Trinidad and Tobago	22.67	70.0*	29.3	55.0	19.4
Tunisia	49.77	No refund	No refund	2.0	0.0*
Turkey	3.90	No refund	No refund	47.5	32.1*
Uganda	78.44	9.0	9.2	20.5	7.0
Ukraine	79.26	16.0	28.2	3.0	0.0*
United Arab Emirates	Not scored	VAT does not exist	VAT does not exist	CIT does not exist	CIT does not exist
United Kingdom	87.44	1.5	9.5	6.5	8.3
United States	93.12	VAT does not exist	VAT does not exist	9.0	0.0*
United States New York City	93.12	VAT does not exist	VAT does not exist	9.0	0.0*
United States Los Angeles	93.12	VAT does not exist	VAT does not exist	9.0	0.0*
Uruguay	49.31	No refund	No refund	3.0	0.0*
Uzbekistan	47.02	No refund	No refund	8.0	0.0*
Vanuatu	80.04	4.0	19.7	CIT does not exist	CIT does not exist
Venezuela, RB	48.39	No refund	No refund	5.0	0.0*
Vietnam	38.94	No refund	No refund	20.3	3.1
West Bank and Gaza	37.99	18.5	54.2	14.0	28.7
Yemen, Rep.	95.42	4.0	6.2	4.0	0.0*
Zambia	80.06	10.0	8.3	17.8	6.4
Zimbabwe	23.78	55.5*	23.3	56.5*	21.1

\*VAT does not exist for the case study purchase – not scored.

\*A time of 0.0 indicates that an audit is unlikely and so the economy receives the best distance to frontier score of 100 for this component of the post-filing index.

\*Where an economy's data sits within the highest 5% of the post-filing component's range, these economies are allocated the worst distance to frontier score of 0 for that component of the post-filing index.

Note: Where there is "No practice yet", "VAT does not exist" or "CIT does not exist", these components of the post-filing index are ignored and the remaining components are averaged to create the post-filing score. Where there is "No refund", these economies are allocated the worst distance to frontier score of nil for that component of the post-filing index.

Note: There is no data for Somalia as there is currently no practice yet.

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**Payroll Taxes 2017**  
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