

Paying Taxes 2015



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¹ PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see www.pwc.com/structure for further details.

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Table A3.1: Overall Paying Taxes ranking

Economy	Distance to frontier	Rank
Afghanistan	74.39	79
Albania	64.75	131
Algeria	41.63	176
Angola	60.40	144
Antigua and Barbuda	54.51	159
Argentina	44.99	170
Armenia	82.10	41
Australia	82.48	39
Austria	76.36	72
Azerbaijan	83.77	33
Bahamas, The	84.07	31
Bahrain	93.88	8
Bangladesh	73.98	83
Barbados	72.99	92
Belarus	78.29	60
Belgium	74.18	81
Belize	78.17	61
Benin	41.02	178
Bhutan	73.55	86
Bolivia	12.18	189
Bosnia and Herzegovina	58.22	151
Botswana	77.47	67
Brazil	41.31	177
Brunei Darussalam	84.40	30
Bulgaria	73.18	89
Burkina Faso	58.08	152
Burundi	66.78	124
Cabo Verde	73.05	91
Cambodia	73.06	90
Cameroon	36.34	181
Canada	93.00	9
Central African Republic	23.47	185
Chad	19.54	186
Chile	84.50	29
China	67.44	120
Colombia	59.71	146
Comoros	47.37	167
Congo, Dem. Rep.	46.11	168
Congo, Rep.	31.67	182
Costa Rica	67.27	121
Côte d'Ivoire	42.73	175
Croatia	82.92	36
Cyprus	80.53	50
Czech Republic	67.66	119
Denmark	91.94	12
Djibouti	75.26	75
Dominica	72.49	94
Dominican Republic	74.24	80
Ecuador	62.84	138
Egypt, Arab Rep.	58.84	149
El Salvador	52.31	161
Equatorial Guinea	44.73	171
Eritrea	43.49	174
Estonia	84.93	28
Ethiopia	69.11	112
Fiji	70.73	107
Finland	88.36	21
France	72.12	95
Gabon	57.75	154
Gambia, The	38.36	180
Georgia	82.76	38
Germany	77.02	68
Ghana	71.53	101

Table A3.1: Overall Paying Taxes ranking

Economy	Distance to frontier	Rank
Greece	78.30	59
Grenada	71.12	106
Guatemala	80.04	54
Guinea	28.27	184
Guinea-Bissau	58.65	150
Guyana	68.69	115
Haiti	61.87	142
Honduras	57.92	153
Hong Kong SAR, China	98.51	4
Hungary	73.27	88
Iceland	80.86	46
India	55.53	156
Indonesia	53.66	160
Iran, Islamic Rep.	66.78	124
Iraq	80.09	52
Ireland	95.07	6
Israel	71.88	97
Italy	62.13	141
Jamaica	59.01	147
Japan	67.19	122
Jordan	81.19	45
Kazakhstan	90.04	17
Kenya	71.49	102
Kiribati	91.03	14
Korea, Rep.	86.09	25
Kosovo	77.87	63
Kuwait	92.48	11
Kyrgyz Republic	63.15	136
Lao PDR	66.10	129
Latvia	86.19	24
Lebanon	82.44	40
Lesotho	69.72	109
Liberia	74.75	77
Libya	55.25	157
Lithuania	81.24	44
Luxembourg	88.58	20
Macedonia, FYR	94.17	7
Madagascar	77.78	65
Malawi	71.37	103
Malaysia	83.95	32
Maldives	63.76	134
Mali	60.16	145
Malta	85.81	26
Marshall Islands	66.38	128
Mauritania	17.71	187
Mauritius	91.92	13
Mexico	71.17	105
Micronesia, Fed. Sts.	68.78	114
Moldova	76.57	70
Mongolia	73.79	84
Montenegro	71.59	98
Morocco	77.69	66
Mozambique	66.85	123
Myanmar	68.64	116
Namibia	73.57	85
Nepal	66.52	126
Netherlands	86.76	23
New Zealand	88.04	22
Nicaragua	49.51	164
Niger	57.07	155
Nigeria	39.15	179
Norway	90.80	15
Oman	92.91	10

Table A3.1: Overall Paying Taxes ranking

Economy	Distance to frontier	Rank
Pakistan	44.46	172
Palau	64.65	132
Panama	48.60	166
Papua New Guinea	69.50	110
Paraguay	69.45	111
Peru	79.43	57
Philippines	66.46	127
Poland	73.51	87
Portugal	77.84	64
Puerto Rico	63.83	133
Qatar	99.44	1
Romania	80.09	52
Russian Federation	80.63	49
Rwanda	85.79	27
Samoa	72.10	96
San Marino	83.33	34
São Tomé and Príncipe	51.65	162
Saudi Arabia	99.23	3
Senegal	30.94	183
Serbia	48.90	165
Seychelles	81.50	43
Sierra Leone	65.39	130
Singapore	97.19	5
Slovak Republic	71.57	100
Slovenia	81.94	42
Solomon Islands	78.42	58
South Africa	88.73	19
South Sudan	71.59	98
Spain	75.25	76
Sri Lanka	55.00	158
St. Kitts and Nevis	62.85	137
St. Lucia	76.71	69
St. Vincent and the Grenadines	72.76	93
Sudan	62.34	139
Suriname	76.45	71
Swaziland	75.76	74
Sweden	83.30	35
Switzerland	89.05	18
Syrian Arab Republic	68.54	117
Taiwan, China	82.90	37
Tajikistan	46.06	169
Tanzania	58.95	148
Thailand	77.99	62
Timor-Leste	79.97	55
Togo	50.81	163
Tonga	75.93	73
Trinidad and Tobago	68.98	113
Tunisia	74.11	82
Turkey	79.80	56
Uganda	71.32	104
Ukraine	70.33	108
United Arab Emirates	99.44	1
United Kingdom	90.52	16
United States	80.84	47
Uruguay	62.32	140
Uzbekistan	68.30	118
Vanuatu	80.79	48
Venezuela, RB	13.37	188
Vietnam	43.61	173
West Bank and Gaza	80.29	51
Yemen, Rep.	63.62	135
Zambia	74.52	78
Zimbabwe	61.39	143

Table A3.2: Total Tax Rate

Economy	Total Tax Rate			
	Total Tax Rate	Profit tax Total Tax Rate	Labour tax Total Tax Rate	Other taxes Total Tax Rate
Afghanistan	35.8	0.0	0.0	35.8
Albania	30.7	9.5	18.8	2.4
Algeria	72.7	6.6	30.6	35.5
Angola	52.0	25.3	9.0	17.7
Antigua and Barbuda	41.6	26.0	10.3	5.3
Argentina	137.3	0.0	29.3	108.0
Armenia	20.4	19.5	0.0	0.9
Australia	47.3	26.1	20.8	0.4
Austria	52.0	15.4	34.3	2.3
Azerbaijan	39.8	12.9	24.8	2.1
Bahamas, The	41.1	0.0	6.3	34.8
Bahrain	13.5	0.0	13.5	0.0
Bangladesh	32.5	28.6	0.0	3.9
<i>Bangladesh (Chittagong)</i>	32.5	28.6	0.0	3.9
<i>Bangladesh (Dhaka)</i>	32.5	28.6	0.0	3.9
Barbados	34.6	19.5	12.2	2.9
Belarus	52.0	11.9	39.0	1.1
Belgium	57.8	6.5	50.7	0.6
Belize	31.1	24.7	5.0	1.4
Benin	63.3	15.9	26.4	21.0
Bhutan	38.7	37.2	0.0	1.5
Bolivia	83.7	0.0	18.8	64.9
Bosnia and Herzegovina	23.3	7.2	13.5	2.6
Botswana	25.3	21.7	0.0	3.6
Brazil	69.0	24.7	40.3	4.0
<i>Brazil (Rio de Janeiro)</i>	69.2	24.6	40.3	4.3
<i>Brazil (São Paulo)</i>	68.9	24.8	40.3	3.8
Brunei Darussalam	15.8	7.9	7.9	0.0
Bulgaria	27.0	5.0	20.2	1.8
Burkina Faso	41.3	16.2	21.4	3.7
Burundi	45.7	34.7	10.2	0.8
Cabo Verde	36.5	18.2	17.6	0.7
Cambodia	21.0	19.5	0.5	1.0
Cameroon	48.8	30.0	18.3	0.5
Canada	21.0	3.9	12.5	4.6
Central African Republic	73.3	0.0	19.8	53.5
Chad	63.5	31.3	28.4	3.8
Chile	27.9	21.2	4.0	2.7
China	64.6	7.8	49.3	7.5
<i>China (Beijing)</i>	64.6	7.8	49.6	7.2
<i>China (Shanghai)</i>	64.5	7.8	49.1	7.6
Colombia	75.4	19.9	26.9	28.6
Comoros	216.5	32.1	0.0	184.4
Congo, Dem. Rep.	54.7	27.5	12.8	14.4
Congo, Rep.	55.2	17.9	31.3	6.0
Costa Rica	58.0	19.3	32.2	6.5
Côte d'Ivoire	51.9	8.8	23.3	19.8
Croatia	18.8	0.0	17.1	1.7
Cyprus	23.2	9.6	12.0	1.6
Czech Republic	48.5	7.6	38.4	2.5
Denmark	26.0	20.3	3.0	2.7
Djibouti	37.3	17.7	17.7	1.9
Dominica	37.0	26.1	7.9	3.0
Dominican Republic	43.4	23.7	18.6	1.1
Ecuador	33.0	16.1	13.7	3.2
Egypt, Arab Rep.	45.0	16.7	23.9	4.4
El Salvador	38.7	20.1	17.2	1.4
Equatorial Guinea	44.0	0.0	25.4	18.6
Eritrea	83.7	9.2	0.0	74.5
Estonia	49.3	8.4	39.0	1.9
Ethiopia	31.8	26.2	4.8	0.8
Fiji	31.1	20.6	10.4	0.1
Finland	40.0	14.5	24.2	1.3

Table A3.2: Total Tax Rate

Economy	Total Tax Rate					
	Total Tax Rate	Profit tax Total Tax Rate	Labour tax Total Tax Rate	Other taxes Total Tax Rate	Total Tax Rate	Total Tax Rate
France	66.6	7.4	51.7			7.5
Gabon	40.6	15.8	22.7			2.1
Gambia, The	63.3	6.1	12.7			44.5
Georgia	16.4	14.3	0.0			2.1
Germany	48.8	23.3	21.2			4.3
Ghana	33.3	18.6	14.7			0.0
Greece	49.9	18.2	31.0			0.7
Grenada	45.3	27.6	5.6			12.1
Guatemala	39.9	24.9	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	43.0	29.8	3.2			10.0
Hong Kong SAR, China	22.8	17.6	5.1			0.1
Hungary	48.0	11.8	34.3			1.9
Iceland	29.7	9.0	17.8			2.9
India	61.7	25.3	20.7			15.7
<i>India (Delhi)</i>	61.7	25.3	20.7			15.7
<i>India (Mumbai)</i>	61.7	25.3	20.7			15.7
Indonesia	31.4	16.7	11.3			3.4
<i>Indonesia (Jakarta)</i>	31.4	16.7	11.3			3.4
<i>Indonesia (Surabaya)</i>	31.4	16.7	11.3			3.4
Iran, Islamic Rep.	44.1	17.8	25.9			0.4
Iraq	27.8	14.3	13.5			0.0
Ireland	25.9	12.4	12.1			1.4
Israel	30.1	23.2	5.5			1.4
Italy	65.4	19.9	43.4			2.1
Jamaica	39.3	19.5	13.3			6.5
Japan	51.3	28.9	18.1			4.3
<i>Japan (Osaka)</i>	51.4	29.0	18.1			4.3
<i>Japan (Tokyo)</i>	51.2	28.9	18.1			4.2
Jordan	29.0	13.2	13.8			2.0
Kazakhstan	28.6	15.9	11.2			1.5
Kenya	38.1	30.8	1.9			5.4
Kiribati	32.7	24.3	8.4			0.0
Korea, Rep.	32.4	18.4	13.6			0.4
Kosovo	15.3	9.1	5.6			0.6
Kuwait	12.8	0.0	12.8			0.0
Kyrgyz Republic	29.0	6.4	19.5			3.1
Lao PDR	25.8	16.5	5.6			3.7
Latvia	35.0	4.9	27.2			2.9
Lebanon	29.9	6.1	23.8			0.0
Lesotho	13.6	10.8	0.0			2.8
Liberia	33.3	21.2	5.4			6.7
Libya	31.5	20.8	10.5			0.2
Lithuania	42.6	6.1	35.2			1.3
Luxembourg	20.2	4.2	15.6			0.4
Macedonia, FYR	7.4	5.5	0.0			1.9
Madagascar	35.1	13.3	20.3			1.5
Malawi	35.5	20.4	12.4			2.7
Malaysia	39.2	21.7	16.4			1.1
Maldives	31.5	14.4	7.9			9.2
Mali	48.3	10.1	34.3			3.9
Malta	41.6	30.3	10.7			0.6
Marshall Islands	64.8	0.0	11.8			53.0
Mauritania	71.3	0.0	23.2			48.1
Mauritius	24.5	11.3	6.5			6.7
Mexico	51.8	24.9	25.9			1.0
<i>Mexico (Mexico city)</i>	51.7	25.0	25.9			0.8
<i>Mexico (Monterrey)</i>	52.1	24.8	26.4			0.9
Micronesia, Fed. Sts.	60.5	0.0	8.5			52.0
Moldova	39.7	9.3	30.2			0.2

Table A3.2: Total Tax Rate

Economy	Total Tax Rate				
	Total Tax Rate	Profit tax Total Tax Rate	Labour tax Total Tax Rate	Other taxes Total Tax Rate	Total Tax Rate
Mongolia	24.4	10.0		12.4	2.0
Montenegro	22.3	7.1		12.8	2.4
Morocco	49.3	25.3		22.7	1.3
Mozambique	36.6	31.3		4.5	0.8
Myanmar	47.7	25.4		0.0	22.3
Namibia	20.7	17.5		1.0	2.2
Nepal	29.5	17.7		11.3	0.5
Netherlands	39.0	21.1		17.6	0.3
New Zealand	34.4	30.0		3.0	1.4
Nicaragua	65.8	22.5		20.3	23.0
Niger	47.8	21.3		21.6	4.9
Nigeria	32.7	21.6		10.7	0.4
<i>Nigeria (Kano)</i>	32.7	21.6		10.7	0.4
<i>Nigeria (Lagos)</i>	32.7	21.6		10.7	0.4
Norway	40.7	24.8		15.9	0.0
Oman	23.0	11.1		11.8	0.1
Pakistan	32.6	18.7		12.8	1.1
<i>Pakistan (Karachi)</i>	32.5	18.7		12.7	1.1
<i>Pakistan (Lahore)</i>	32.8	18.6		13.0	1.2
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	36.0	22.8		11.0	2.2
Philippines	42.5	20.5		8.0	14.0
Poland	38.7	13.1		24.7	0.9
Portugal	42.4	15.1		26.8	0.5
Puerto Rico	66.0	32.3		13.5	20.2
Qatar	11.3	0.0		11.3	0.0
Romania	43.2	10.7		31.5	1.0
Russian Federation	48.9	8.4		35.4	5.1
<i>Russian Federation (Moscow)</i>	49.0	8.4		35.4	5.2
<i>Russian Federation (Saint Petersburg)</i>	48.7	8.5		35.4	4.8
Rwanda	33.5	26.3		5.6	1.6
Samoa	18.4	11.6		6.8	0.0
San Marino	42.2	12.4		29.4	0.4
São Tomé and Príncipe	38.2	20.2		6.8	11.2
Saudi Arabia	14.5	2.1		12.4	0.0
Senegal	45.1	16.2		23.6	5.3
Serbia	38.6	16.2		20.2	2.2
Seychelles	31.7	20.9		1.7	9.1
Sierra Leone	31.0	18.8		11.3	0.9
Singapore	18.4	2.2		15.1	1.1
Slovak Republic	48.6	8.5		39.7	0.4
Slovenia	32.0	12.5		18.2	1.3
Solomon Islands	32.0	23.3		8.5	0.2
South Africa	28.8	21.7		4.0	3.1
South Sudan	29.1	7.1		19.2	2.8
Spain	58.2	21.9		35.7	0.6
Sri Lanka	55.6	1.6		16.9	37.1
St. Kitts and Nevis	49.8	30.5		11.3	8.0
St. Lucia	34.7	25.8		5.6	3.3
St. Vincent and the Grenadines	38.6	30.2		5.1	3.3
Sudan	45.4	11.5		19.2	14.7
Suriname	27.9	27.9		0.0	0.0
Swaziland	35.6	28.6		2.9	4.1
Sweden	49.4	13.4		35.5	0.5
Switzerland	29.0	9.5		17.7	1.8
Syrian Arab Republic	42.5	23.0		19.3	0.2
Taiwan, China	34.2	12.7		18.1	3.4
Tajikistan	80.9	17.7		28.5	34.7
Tanzania	44.3	20.7		17.5	6.1
Thailand	26.9	19.9		4.3	2.7

Table A3.2: Total Tax Rate

Economy	Total Tax Rate			
	Total Tax Rate	Profit tax Total Tax Rate	Labour tax Total Tax Rate	Other taxes Total Tax Rate
Timor-Leste	11.0	11.0	0.0	0.0
Togo	50.3	10.0	25.4	14.9
Tonga	30.1	23.8	5.6	0.7
Trinidad and Tobago	32.0	22.0	8.2	1.8
Tunisia	62.4	15.4	25.2	21.8
Turkey	40.1	18.1	19.2	2.8
Uganda	36.5	25.2	11.3	0.0
Ukraine	52.9	9.7	43.1	0.1
United Arab Emirates	14.8	0.0	14.1	0.7
United Kingdom	33.7	20.9	11.3	1.5
United States	43.8	28.2	9.7	5.9
<i>United States (Los Angeles)</i>	40.9	29.3	9.5	2.1
<i>United States (New York)</i>	45.8	27.4	9.8	8.6
Uruguay	41.8	23.6	15.6	2.6
Uzbekistan	42.2	12.1	28.2	1.9
Vanuatu	8.5	0.0	4.5	4.0
Venezuela, RB	65.5	10.3	18.0	37.2
Vietnam	40.8	17.0	23.7	0.1
West Bank and Gaza	15.3	15.0	0.0	0.3
Yemen, Rep.	33.3	20.2	11.3	1.8
Zambia	14.8	1.3	10.4	3.1
Zimbabwe	32.8	19.2	5.3	8.3

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Afghanistan	275	77	120	78
Albania	357	119	94	144
Algeria	451	152	110	189
Angola	282	75	125	82
Antigua and Barbuda	207	23	136	48
Argentina	405	105	84	216
Armenia	321	121	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	0	60	0
Bangladesh	302	140	0	162
<i>Bangladesh (Chittagong)</i>	302	140	0	162
<i>Bangladesh (Dhaka)</i>	302	140	0	162
Barbados	237	27	162	48
Belarus	183	83	59	41
Belgium	160	20	40	100
Belize	147	27	60	60
Benin	270	30	120	120
Bhutan	274	250	24	0
Bolivia	1025	110	507	408
Bosnia and Herzegovina	407	68	81	258
Botswana	152	40	40	72
Brazil	2600	736	490	1374
<i>Brazil (Rio de Janeiro)</i>	2600	736	490	1374
<i>Brazil (São Paulo)</i>	2600	736	490	1374
Brunei Darussalam	93	66	27	0
Bulgaria	454	33	256	165
Burkina Faso	270	30	120	120
Burundi	274	76	48	150
Cabo Verde	186	35	85	66
Cambodia	173	23	84	66
Cameroon	630	174	162	294
Canada	131	45	36	50
Central African Republic	483	24	240	219
Chad	732	300	216	216
Chile	291	42	125	125
China	261	59	110	92
<i>China (Beijing)</i>	261	59	110	92
<i>China (Shanghai)</i>	261	59	110	92
Colombia	239	86	87	66
Comoros	100	4	48	48
Congo, Dem. Rep.	316	84	124	108
Congo, Rep.	602	275	146	181
Costa Rica	163	18	59	86
Côte d'Ivoire	270	30	120	120
Croatia	208	60	96	52
Cyprus	147	29	78	40
Czech Republic	413	94	217	102
Denmark	130	25	65	40
Djibouti	82	30	36	16
Dominica	117	15	48	54
Dominican Republic	324	82	80	162
Ecuador	654	108	306	240
Egypt, Arab Rep.	392	69	165	158
El Salvador	320	128	96	96
Equatorial Guinea	492	145	160	187
Eritrea	216	24	96	96
Estonia	81	20	34	27
Ethiopia	306	150	132	24
Fiji	195	57	68	70
Finland	93	21	48	24

Table A3.3: Time to comply

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
France	137	26	80	31
Gabon	488	137	131	220
Gambia, The	376	40	96	240
Georgia	362	191	56	115
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	78	50	28	0
Hungary	277	35	146	96
Iceland	140	40	60	40
India	243	45	93	105
<i>India (Delhi)</i>	243	45	93	105
<i>India (Mumbai)</i>	243	45	93	105
Indonesia	254	75	89	90
<i>Indonesia (Jakarta)</i>	254	75	89	90
<i>Indonesia (Surabaya)</i>	254	75	89	90
Iran, Islamic Rep.	344	32	240	72
Iraq	312	24	288	0
Ireland	80	10	40	30
Israel	235	110	60	65
Italy	269	39	198	32
Jamaica	368	30	290	48
Japan	330	155	140	35
<i>Japan (Osaka)</i>	330	155	140	35
<i>Japan (Tokyo)</i>	330	155	140	35
Jordan	151	10	90	51
Kazakhstan	188	75	70	43
Kenya	202	43	51	108
Kiribati	120	48	72	0
Korea, Rep.	187	82	80	25
Kosovo	155	29	39	87
Kuwait	98	0	98	0
Kyrgyz Republic	210	60	71	79
Lao PDR	362	138	42	182
Latvia	193	28	99	66
Lebanon	183	40	100	43
Lesotho	324	70	104	150
Liberia	151	60	60	31
Libya	889	679	210	0
Lithuania	175	32	85	58
Luxembourg	55	19	14	22
Macedonia, FYR	119	19	56	44
Madagascar	183	9	72	102
Malawi	175	67	78	30
Malaysia	133	26	77	30
Maldives	413	96	88	229
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	334	170	64	100
<i>Mexico (Mexico city)</i>	334	170	64	100
<i>Mexico (Monterrey)</i>	334	170	64	100
Micronesia, Fed. Sts.	128	32	96	0
Moldova	185	42	88	55

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Mongolia	148	46	48	54
Montenegro	320	43	98	179
Morocco	232	70	42	120
Mozambique	230	50	60	120
Myanmar	155	32	25	98
Namibia	314	40	46	228
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	379	152
<i>Nigeria (Kano)</i>	747	310	320	117
<i>Nigeria (Lagos)</i>	956	398	396	162
Norway	83	24	15	44
Oman	68	56	12	0
Pakistan	594	40	40	514
<i>Pakistan (Karachi)</i>	594	40	40	514
<i>Pakistan (Lahore)</i>	594	40	40	514
Palau	142	46	96	0
Panama	417	83	144	190
Papua New Guinea	207	153	8	46
Paraguay	378	138	96	144
Peru	293	39	144	110
Philippines	193	42	38	113
Poland	286	62	124	100
Portugal	275	63	116	96
Puerto Rico	218	80	60	78
Qatar	41	5	36	0
Romania	159	25	80	54
Russian Federation	168	53	76	39
<i>Russian Federation (Moscow)</i>	168	53	76	39
<i>Russian Federation (Saint Petersburg)</i>	168	53	76	39
Rwanda	107	20	36	51
Samoa	224	48	96	80
San Marino	52	4	48	0
São Tomé and Príncipe	424	40	192	192
Saudi Arabia	64	30	34	0
Senegal	620	114	96	410
Serbia	279	48	126	105
Seychelles	88	40	36	12
Sierra Leone	353	15	168	170
Singapore	82	32	10	40
Slovak Republic	207	42	62	103
Slovenia	260	90	96	74
Solomon Islands	80	8	30	42
South Africa	200	100	50	50
South Sudan	218	56	78	84
Spain	167	33	90	44
Sri Lanka	167	16	9	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	110	8	48	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	209	76	48	85
Tanzania	181	62	54	65
Thailand	264	160	48	56

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Timor-Leste	276	132	144	0
Togo	270	30	120	120
Tonga	200	8	48	144
Trinidad and Tobago	210	45	75	90
Tunisia	144	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
<i>United States (Los Angeles)</i>	175	87	55	33
<i>United States (New York)</i>	175	87	55	33
Uruguay	312	88	114	110
Uzbekistan	193	66	57	70
Vanuatu	120	0	24	96
Venezuela, RB	792	120	288	384
Vietnam	872	217	335	320
West Bank and Gaza	162	18	96	48
Yemen, Rep.	248	56	72	120
Zambia	177	60	60	57
Zimbabwe	242	78	96	68

Table A3.4: Tax payments

Economy	Number of payments			
	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	30	4	12	14
Antigua and Barbuda	57	13	24	20
Argentina	9	1	1	7
Armenia	10	1	1	8
Australia	11	1	4	6
Austria	12	1	3	8
Azerbaijan	7	1	1	5
Bahamas, The	18	0	12	6
Bahrain	13	0	12	1
Bangladesh	21	5	0	16
<i>Bangladesh (Chittagong)</i>	21	5	0	16
<i>Bangladesh (Dhaka)</i>	21	5	0	16
Barbados	27	3	12	12
Belarus	7	1	2	4
Belgium	11	1	2	8
Belize	29	12	1	16
Benin	55	5	24	26
Bhutan	19	2	13	4
Bolivia	42	1	12	29
Bosnia and Herzegovina	45	12	1	32
Botswana	34	6	13	15
Brazil	9	2	2	5
<i>Brazil (Rio de Janeiro)</i>	9	2	2	5
<i>Brazil (São Paulo)</i>	9	2	2	5
Brunei Darussalam	27	1	24	2
Bulgaria	13	1	1	11
Burkina Faso	45	1	24	20
Burundi	25	6	4	15
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	7	2	1	4
<i>China (Beijing)</i>	7	2	1	4
<i>China (Shanghai)</i>	7	2	1	4
Colombia	11	2	1	8
Comoros	33	3	12	18
Congo, Dem. Rep.	50	1	34	15
Congo, Rep.	49	5	24	20
Costa Rica	23	4	2	17
Côte d'Ivoire	63	3	24	36
Croatia	19	1	1	17
Cyprus	29	4	12	13
Czech Republic	8	1	2	5
Denmark	10	3	1	6
Djibouti	35	5	12	18
Dominica	37	5	12	20
Dominican Republic	9	1	4	4
Ecuador	8	2	1	5
Egypt, Arab Rep.	29	1	12	16
El Salvador	53	13	24	16
Equatorial Guinea	46	1	24	21
Eritrea	30	2	12	16
Estonia	7	1	0	6
Ethiopia	30	2	12	16
Fiji	38	5	18	15
Finland	8	1	3	4

Table A3.4: Tax payments

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
France	8	1	2	5
Gabon	26	3	4	19
Gambia, The	50	5	13	32
Georgia	5	1	1	3
Germany	9	2	1	6
Ghana	32	6	12	14
Greece	8	1	1	6
Grenada	30	1	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	26	1	13	12
India	33	2	24	7
<i>India (Delhi)</i>	33	2	24	7
<i>India (Mumbai)</i>	33	2	24	7
Indonesia	65	13	36	16
<i>Indonesia (Jakarta)</i>	65	13	36	16
<i>Indonesia (Surabaya)</i>	65	13	36	16
Iran, Islamic Rep.	20	1	12	7
Iraq	13	1	12	0
Ireland	9	1	1	7
Israel	33	2	12	19
Italy	15	2	1	12
Jamaica	36	4	12	20
Japan	14	3	2	9
<i>Japan (Osaka)</i>	14	3	2	9
<i>Japan (Tokyo)</i>	14	3	2	9
Jordan	25	1	12	12
Kazakhstan	6	1	1	4
Kenya	30	5	14	11
Kiribati	7	5	2	0
Korea, Rep.	10	1	2	7
Kosovo	33	5	12	16
Kuwait	12	0	12	0
Kyrgyz Republic	52	5	12	35
Lao PDR	35	4	12	19
Latvia	7	1	1	5
Lebanon	19	1	12	6
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	13	2	2	9
Maldives	30	3	12	15
Mali	35	4	24	7
Malta	7	1	1	5
Marshall Islands	21	0	16	5
Mauritania	49	1	25	23
Mauritius	8	1	1	6
Mexico	6	1	2	3
<i>Mexico (Mexico city)</i>	6	1	2	3
<i>Mexico (Monterrey)</i>	6	1	2	3
Micronesia, Fed. Sts.	21	0	4	17
Moldova	21	1	14	6

Table A3.4: Tax payments

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Mongolia	41	12	12	17
Montenegro	29	1	12	16
Morocco	6	1	1	4
Mozambique	37	7	12	18
Myanmar	31	5	12	14
Namibia	26	3	12	11
Nepal	34	4	12	18
Netherlands	9	1	1	7
New Zealand	8	1	2	5
Nicaragua	43	1	24	18
Niger	41	3	14	24
Nigeria	47	2	26	19
<i>Nigeria (Kano)</i>	47	2	26	19
<i>Nigeria (Lagos)</i>	47	2	26	19
Norway	4	1	1	2
Oman	14	1	12	1
Pakistan	47	5	25	17
<i>Pakistan (Karachi)</i>	47	5	25	17
<i>Pakistan (Lahore)</i>	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	36	1	25	10
Poland	18	1	1	16
Portugal	8	1	1	6
Puerto Rico	16	5	6	5
Qatar	4	1	1	2
Romania	14	1	1	12
Russian Federation	7	1	2	4
<i>Russian Federation (Moscow)</i>	7	1	2	4
<i>Russian Federation (Saint Petersburg)</i>	7	1	2	4
Rwanda	17	4	4	9
Samoa	37	5	24	8
San Marino	19	3	12	4
São Tomé and Príncipe	45	5	12	28
Saudi Arabia	3	1	1	1
Senegal	58	3	36	19
Serbia	67	12	12	43
Seychelles	28	12	12	4
Sierra Leone	33	5	12	16
Singapore	5	1	1	3
Slovak Republic	20	1	1	18
Slovenia	11	1	1	9
Solomon Islands	34	5	12	17
South Africa	7	1	2	4
South Sudan	36	5	12	19
Spain	8	1	1	6
Sri Lanka	47	5	13	29
St. Kitts and Nevis	35	4	12	19
St. Lucia	32	1	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	19	2	12	5
Taiwan, China	11	2	3	6
Tajikistan	31	3	7	21
Tanzania	49	5	24	20
Thailand	22	2	13	7

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Timor-Leste	18	5	12	1
Togo	50	5	24	21
Tonga	29	1	12	16
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
<i>United States (Los Angeles)</i>	10	3	3	4
<i>United States (New York)</i>	11	2	4	5
Uruguay	33	1	24	8
Uzbekistan	33	8	12	13
Vanuatu	31	0	12	19
Venezuela, RB	71	15	28	28
Vietnam	32	6	12	14
West Bank and Gaza	28	3	12	13
Yemen, Rep.	44	1	24	19
Zambia	37	5	13	19
Zimbabwe	49	5	14	30

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