# Paying Taxes 2014: The global picture

A comparison of tax systems in 189 economies worldwide

# Paying Taxes 2014









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# **Foreword**



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This is the ninth year that the *Paying Taxes* sub-indicator has been part of the World Bank *Doing Business* project. The information that it generates continues to be highly relevant in providing a framework to compare and contrast tax systems around the world in a way that is not seen elsewhere.

The period covered by the study (2004 to 2012) has seen the end of a sustained period of economic growth, a severe recession and a slow recovery. Governments have had to balance the need to attract investment and foster growth while generating tax revenues. While the world is getting used to a 'new normal' as regards economic growth and a new world order in terms of the economies that are leading the recovery from recession, we find the public at large has become ever more interested in how companies are conducting business with a particular focus in ensuring that companies are contributing to the societies in which they operate. Tax and how tax systems operate has firmly moved up the agenda not only for governments, business and the media, but also for the man and woman on the street. Proposals for radical change to the way in which the international tax system works are being discussed and providing robust information to inform this dialogue has never been more important.

In this year's *Paying Taxes* publication we continue to focus on the trends from the *Paying Taxes* data. The analysis looks at this from a regional perspective and this year we have taken a more detailed look at the trends for the types of tax within each of the sub-indicators. This has provided some interesting findings around how governments are choosing to levy taxes.

Last year we saw a slowing in the rate of decline in the Total Tax Rates around the world. This has continued. Excluding the large rate reductions in Africa which arise as cascading sales taxes are replaced, the picture around the world is much more mixed and the overall average Total Tax Rate has actually increased. Some economies continue to reduce their rates to help provide an attractive environment for investment; others are seeing a growing need to increase tax revenues to provide funding for public services and to help reduce public sector deficits. This year we also see the compliance sub-indicators slowing in their rate of decline. This is perhaps inevitable as practices converge towards best practice and a global standard, but in some regions there is still significant progress that needs to be made. In Africa it still takes our case study company over a week more than the global average to comply with its tax obligations, while in South America a further nine weeks are needed. As in previous editions of the *Paying Taxes* publication, we include a number of articles from around the world which give further insights into how governments are addressing the challenges that they face and some of the specific policies that they are implementing.

This year the number of economies covered by the study has increased to 189, and while this number is impressive the value that the study brings lies in the ability to compare and contrast economies within relevant peer groups. The analyses in this publication offer the ability to do this for a particular set of geographical areas drawing out relevant themes and issues, but we would urge you to make use of the tools and detailed information included on our websites which give you the opportunity to create the groupings that are of most use and interest to you.

We hope that the *Paying Taxes* study continues to generate data that you find useful, but if you have any comments or feedback on how we can develop this study further then please let us know.

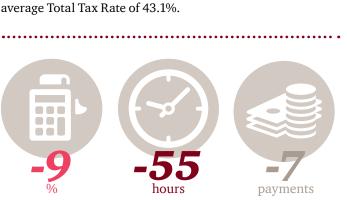
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**Andrew Packman** 

# Key themes and findings



On average it takes our case study company 268 hours to comply with its taxes, it makes 26.7 payments and has an average Total Tax Rate of 43.1%.

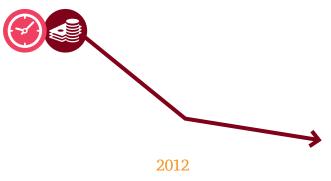


On average across the 9 years of the study the cost of tax, the Total Tax Rate (the taxes borne), has fallen by 9 percent; the time to comply has fallen by 55 hours (almost 7 days); and the number of payments has fallen by 7.

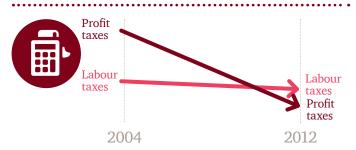


Over the nine years of the study, the compliance sub-indicators have improved most for labour taxes.

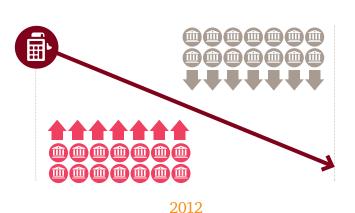




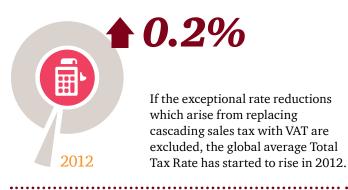
The compliance burden (the time to comply and the number of payments) has continued to fall in 2012, but the rate of decline has slowed.

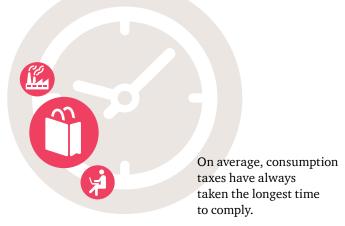


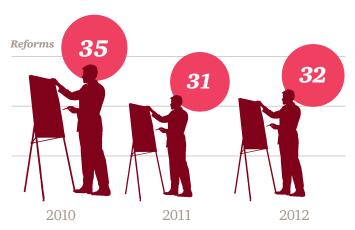
Over the nine years of the study the Total Tax Rate attributable to profit taxes has fallen faster than that for labour taxes so that labour taxes are now the largest element of the Total Tax Rate.



While the global average Total Tax Rate has continued to fall in 2012, 14 economies have significantly increased their rate while 14 have reduced it.



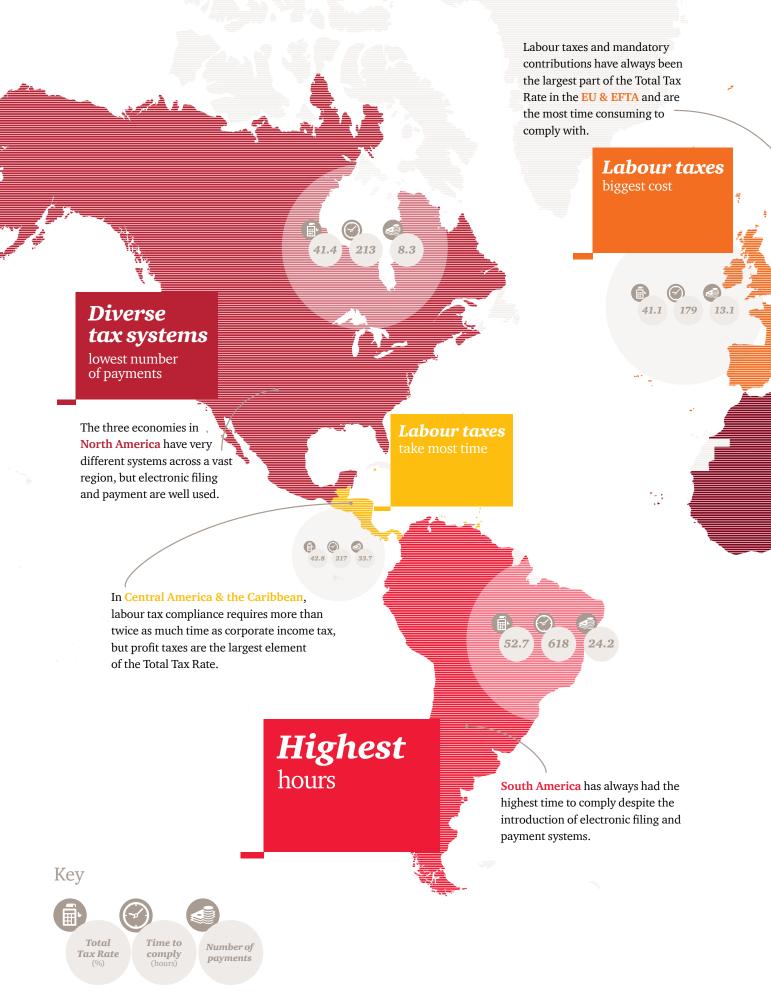


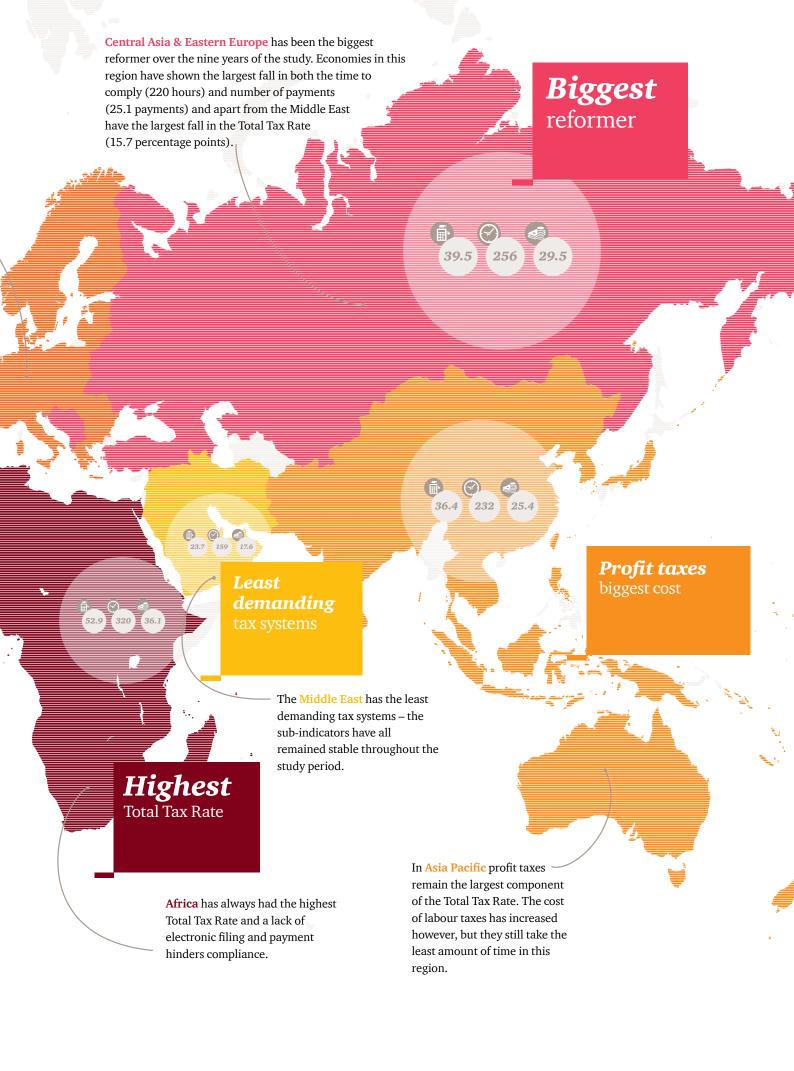


Reforms continue around the world. 32 economies have made it easier to pay taxes between June 2012 and June 2013. In the last three years the majority of the reforms have been focussed on introducing or improving electronic systems.

<sup>1</sup> We regard a significant movement in a sub-indicator as being a movement of 5% or more of the global average for that sub-indicator.

# The regional picture







### Interest in the taxation of business is high

Over the last year this interest has intensified with a wide range of external stakeholders including governments, media, civil society and the public at large being concerned about where tax revenue is coming from and looking to ensure that business is making its contribution to the societies in which it operates.

Governments also recognise that tax systems contribute to the competitiveness of their economy and their ability to attract inward investment.

And for CEOs, in PwC's 16th Annual CEO Survey<sup>2</sup> the increasing tax burden was named as the top business threat by 62% of those that participated in the survey, up from 55% in the previous year.

Paying tax therefore continues to be important. The *Paying Taxes* study, which is part of the World Bank Group *Doing Business* project, provides data on 189 tax systems around the world with an ability to monitor tax reform. It also allows these tax systems to be compared and contrasted, helping to stimulate debate and discussion between business and government around how tax systems operate, and their economic impact. The database now covers a nine year period.

The Paying Taxes study continues to be one of a kind. It looks at tax systems from the business perspective and considers all of the taxes and contributions that a case study company (a small to medium sized domestic company) pays and generates. As well as the corporate income tax the company pays on profits, it looks at employment taxes, mandatory contributions, indirect taxes, property taxes and a whole variety of smaller taxes including environmental taxes.

The Paying Taxes study shows that corporate income tax is levied on business in 181 economies, value added tax (VAT) is collected by business in 166 economies, and a range of labour taxes and mandatory contributions is borne and collected by our case study company in all but one of the 189 economies.

Taxes borne and collected by business are clearly an important source of revenue for governments. The impact that these taxes and the tax systems used to generate them have on business is important both in terms of their direct cost, and in terms of the compliance costs that they impose on business as an unpaid tax collector for government.

The objectives of the study are to:

- provide data which can be compared between economies on a like for like basis;
- facilitate the benchmarking of tax systems within relevant economic and geographical groupings, which can provide an opportunity to learn from peer group economies;
- enable an in-depth analysis of the results which can be used to help identify good practices and possible reforms, and
- to generate robust data on tax systems around the world, including how they have changed, which can be used to inform the development of good tax policy.

Paying Taxes uses a 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 year. Tax experts from a number of different firms in each economy (including PwC) compute the taxes and mandatory contributions due in their jurisdiction, based on the standardised case study facts.

<sup>&</sup>lt;sup>2</sup> http://www.pwc.com/taxceosurvey

The case study company is not intended to be a representative company, but has been constructed to facilitate a comparison of the world's tax systems on a like for like basis.

Paying Taxes covers both the cost of the taxes which are borne by the case study company, and also the administrative burden of the taxes that the company both bears and those that it collects on behalf of government (but which do not have an impact on the company's results). Both the tax cost and the tax compliance burden are important from the business point of view and these are measured using three sub-indicators:

- the Total Tax Rate, (the cost of all taxes borne);
- the time needed to comply with the major taxes (profit taxes, labour taxes and mandatory contributions, and consumption taxes); and
- the number of tax payments.

The Total Tax Rate measures the amount of taxes and mandatory contributions borne by the standard company (as a percentage of the 'commercial profit' or the profit before all of those taxes).<sup>3</sup>

The time sub-indicator captures the number of hours it takes to prepare, file and pay the three major types of taxes: profit taxes, consumption taxes, and labour taxes and mandatory contributions.

The number of payments measures the frequency with which the company has to file and pay different types of taxes and contributions, adjusted for the manner in which those filings and payments are made.<sup>4</sup>



<sup>&</sup>lt;sup>3</sup> 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 company are deductible. 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.

<sup>&</sup>lt;sup>4</sup>Where full electronic filing and payment is allowed and is used by the majority of medium-size businesses in the economy, the number of payments is counted as one even if filings and payments are more frequent.

The case study company is not intended to be a representative company, but has been constructed to facilitate a comparison of the world's tax systems on a like for like basis.

These sub-indicators do not take into account the fiscal health of economies, the macroeconomic conditions under which governments collect revenue, or the public services supported by taxation. The ranking for the ease of paying taxes is a simple average of the percentile rankings of each of the sub-indicators, but with a threshold applied to the Total Tax Rate.

The results for each sub-indicator, split by type of tax, are included in Appendix 3 of this publication along with the World Bank's overall ease of paying taxes ranking. Further details are also available on the World Bank's *Doing Business* project (*Doing Business*) and the PwC websites.<sup>5</sup> The full methodology for the case study company and the sub-indicators and some examples of how the sub-indicators are calculated are included in Appendix 1 to this publication and the World Bank *Doing Business* website.

Chapter 1 of this publication sets out this year's perspective from the World Bank.

It looks at which economies have reformed their tax systems in 2012/2013 and focusses on developments over the last five years, including a 'distance to the frontier' measure which shows how far an economy is from the best performance achieved by any economy included in the study.

Chapter 2 provides a further analysis by PwC.

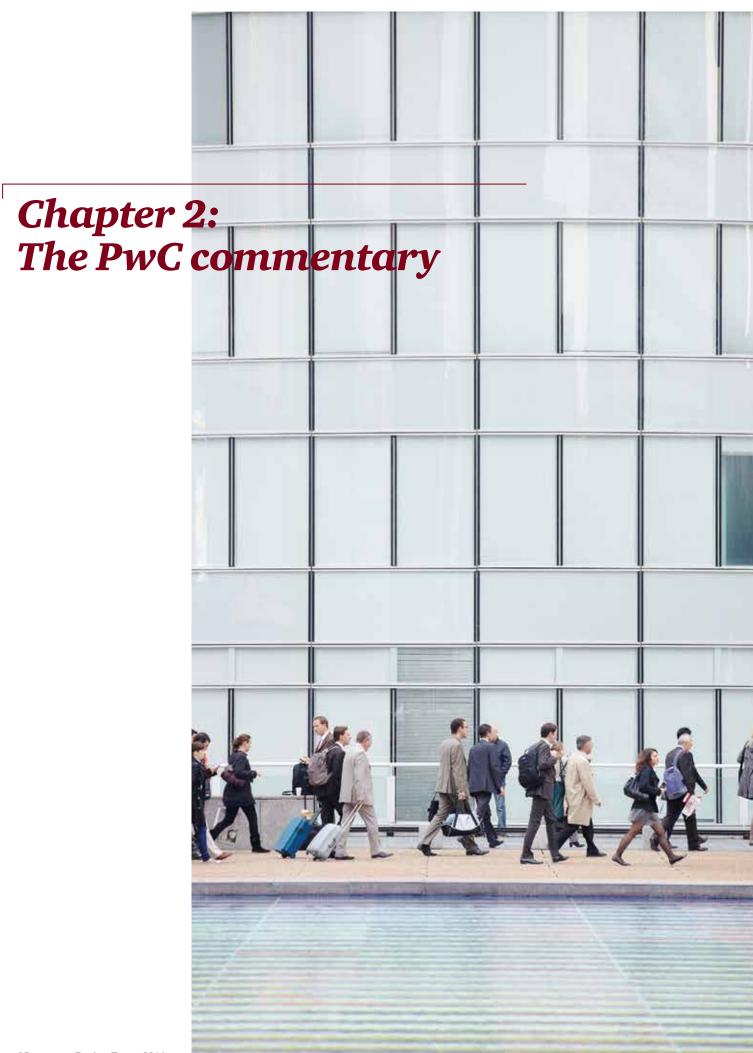
This year the analysis begins by looking at the global results for the calendar year ending 31 December 2012. The chapter goes on to take a detailed look at the global trends over nine years for each of the sub-indicators. We compare the movements of each sub-indicator by geographical region. We also break out the trend for each sub-indicator into its component parts. For the Total Tax Rate and the number of payments we look at the movement in profit taxes, labour taxes (and mandatory contributions) and 'other' taxes. For the time to comply we look at the individual trends for profit taxes, labour taxes (and mandatory contributions), and consumption taxes.

We then take a look at the results by geographical region. The analysis begins by comparing the regions and then looks at each region in detail.

For each region we focus on the nine year trends for the region for the three sub-indicators, and then we take each sub-indicator in turn looking at the individual components over this period. The final element of the analysis focusses on the movements for each sub-indicator in the most recent year, and the economies and reforms in those economies that are driving those movements.

A selection of commentaries from a number of PwC offices around the world is again included in each of the regional sections. These look at the results of *Paying Taxes* for their particular economy in more detail and they also refer to some of the reforms that have been, and are being, implemented.

<sup>&</sup>lt;sup>5</sup> www.pwc.com/payingtaxes



During the course of 2013 there has been an increasing focus on the perception that the world's tax systems are no longer fit for purpose and a feeling that they need to evolve to deal with a changing global economy.

Our current tax regimes were developed in economies largely concerned with the exchange of physical products made and sold in physical locations. Trends in the international tax environment such as the globalisation of business, increasing competition among countries for tax revenues, and a growing proportion of company assets that are made up of intangibles such as brand names, software and know how, have transformed the tax landscape. In addition we see business increasingly conducted online and across borders. Largely as a result of these factors, the international tax environment has become very complex, and many of its processes and rules are now arguably outdated.

The world's tax systems need to be reformed. In reforming tax systems and designing tax policies around the world, there is a need to ensure that the differing perspectives and priorities of the various stakeholders are understood – from business to its investors and its customers, and from media to civil society and government. Updating global tax systems however is not simple, but doing nothing is not an option and there is a danger that unless we have agreed global tax reform, individual countries will take unilateral action which could lead to double taxation. This in turn would be a disincentive to investment and a drag on the growth that the world needs today.

Tax systems around the world need to be updated to meet modern needs. The information provided by the *Paying Taxes* study can help inform the discussion around tax reform which includes the questions around who needs to be taxed, how they will be taxed, and by how much.



On average around the world our case study company makes 26.7 payments, takes 268 hours (nearly seven weeks based on a 40 hour week) and has a tax cost of 43.1% of its commercial profit

### The 2012 global tax profile

Table 2 shows the global average results for each of the Paying Taxes sub-indicators. It also shows the range across the 189 economies in the study.

On average around the world our case study company makes 26.7 payments, takes 268 hours (nearly seven weeks based on a 40 hour week) and has a tax cost of 43.1% of its commercial profit.

The range for each sub-indicator is very wide. The number of payments ranges from 3 in Hong Kong SAR, China and Saudi Arabia to 71 in República Bolivariana de Venezuela.

The time to comply is lowest in the United Arab Emirates where it takes 12 hours to deal with the taxes that apply, all of which are labour taxes. The highest number of hours is still taken by our company in Brazil. It takes 2,600 hours, or more than a year for a full time person, with more than half of this time being spent on consumption taxes.

The lowest Total Tax Rate is found in the Former Yugoslav Republic of Macedonia with most of its 8.2% generated by profit taxes. The highest is in The Gambia closely followed by Comoros, these being the last two remaining economies where a cascading sales tax still exists. The cascading sales tax accounts for 221.0 and 176.8 percentage points of the Total Tax Rate in each of these economies respectively.



Tax type	Total Tax Rate (%)	Time to comply (hours)	Number of payments		
Profit taxes	16.1	71	3.3		
Labour taxes & contributions	16.3	96	10.4		
Other / Consumption taxes	10.7	101	13.0		

Table 2: The global average result for each sub-indicator

3.3 10.4 13.0 Total 43.1 268 26.7 Lowest 8.2 12 3.0 2,600 283.2 71.0

Source: PwC Paying Taxes 2014 analysis

Figure 3.1 shows how the global average for each of the sub-indicators is accounted for between the three types of tax.

While consumption taxes account for the largest amount of time, and also the majority of tax payments, labour taxes and contributions now account for the largest element of the tax cost. It accounts for 38% of the Total Tax Rate.

# The nine year global trends for Paying Taxes

In this section the averages are calculated only for those economies that have been included in all nine years of the study (174 economies)<sup>16</sup> to ensure that we represent a true trend. The values shown here for calendar year 2012 are therefore different to the averages shown earlier which are calculated using the data provided by all 189 economies now in the study.

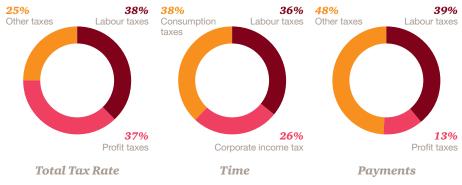
The trends over the nine year period are shown in Table 3. They show a 9.1 percentage point fall in the Total Tax Rate, a fall in the number of hours by 55 and a fall in the number of payments by 7.

Each of the three sub-indicators has fallen every year, but as was detected for the first time last year, the rates of decline are slowing.

What follows is an analysis of each sub-indicator breaking out the global averages by region, and also this year between the types of tax captured by the study, being profit taxes, labour taxes and mandatory contributions, and 'other' taxes (or in the case of the time to comply, consumption taxes).

Figure 3.1

The global allocation of the *Paying Taxes* sub-indicators across profit taxes, labour taxes and 'other'/consumption taxes



Source: PwC Paying Taxes 2014 analysis

Table 3: The fall in the global average results between 2004 and 2012

Time to comply

	Total Tax Rate (%)			(hours)			Number of payments		
	2012	2004	Change	2012	2004	Change	2012	2004	Change
Profit taxes	16.5	19.2	(2.7)	71	84	(13)	3.4	4.2	(0.8)
Labour taxes & contributions	16.7	17.2	(0.5)	98	121	(23)	10.3	13.8	(3.5)
Other / Consumption taxes	11.1	17.0	(5.9)	106	125	(19)	13.3	16.0	(2.7)
Total	44.3	53.4	(9.1)	275	330	(55)	27.0	34.0	(7.0)

Source: PwC Paying Taxes 2014 analysis

<sup>&</sup>lt;sup>16</sup> The economies excluded from the trend data are: The Bahamas, Bahrain, Barbados, Brunei Darussalam, Cyprus, Kosovo, Liberia, Libya, Luxembourg, Malta, Montenegro, Myanmar, Qatar, San Marino and South Sudan

### The trends in the Total Tax Rate

In last year's publication the analysis showed the average Total Tax Rate falling by around 1 percentage point per year, but that the rate of decline slowed in 2011 compared to previous years, when it fell by only 0.3 percentage points. In 2012 the Total Tax Rate has continued to fall by a further 1.1 percentage points. Figure 3.2 shows how the average global Total Tax Rate has fallen over the nine years of the study and how this breaks down by geographical region.

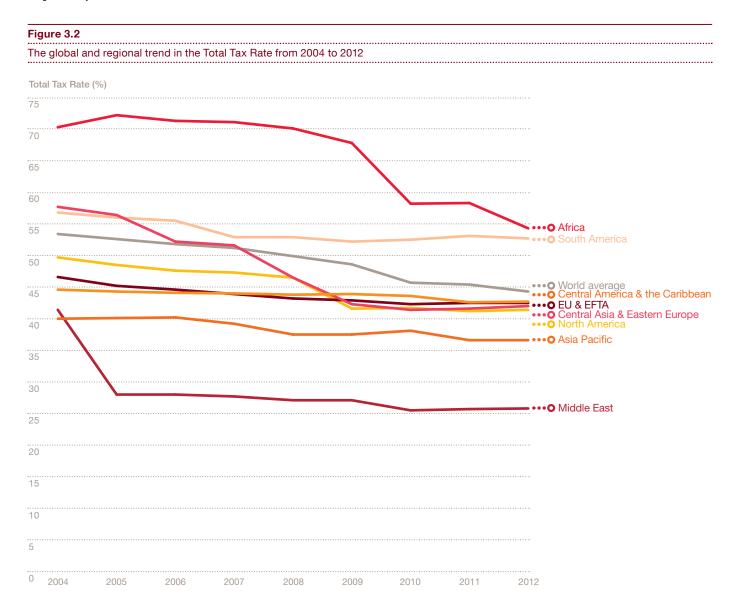
Until 2008 it had been the case that seven of our eight geographical regions had consistently recorded a fall in their average Total Tax Rate. This changed in 2009 when only five regions recorded a fall. This fell to three in 2011 and in the latest study only Africa and South America show a fall in the Total Tax Rate while all other regions show an increase apart from Asia Pacific and EU & EFTA where rates of 36.6% and 42.5% respectively have been maintained.

By far the largest movement in the Total Tax Rate between 2011 and 2012 was shown in Africa (a fall of 4 percentage points). This was largely driven by the reform in the Democratic Republic of the Congo where the cascading sales tax was replaced by a VAT system reducing its Total Tax Rate from 339.1% to 118.1%. Without this one reform the African Total Tax Rate would have increased by 0.4 percentage points and the global average Total Tax Rate would also have increased by 0.2 percentage points.

In the most recent period (2012) the picture has also become far more mixed than has been seen in previous years. While 38 economies have implemented measures that have reduced their Total Tax Rate, 38 have an increased Total Tax Rate. The regional sections which follow provide further details on the more significant movements.

### **Comment:**

An interpretation of these trends is that the global financial downturn has had a significant impact on tax systems around the world. The policies which governments are choosing to implement to address the issues have become much more diverse. Some economies are choosing to continue to reduce their rates to contribute to an economic environment which attracts investment and encourages growth, while others have started to reverse this trend to address the need for additional revenue streams to help fund public sector projects or to reduce public sector deficits.



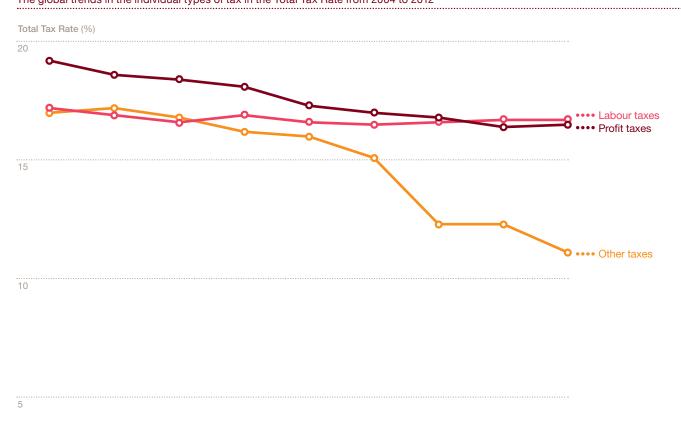
In Figure 3.3 we have analysed the global trend in the average Total Tax Rate between profit taxes, labour taxes and 'other' taxes. The global average for each type of tax (all of which are taxes borne by our case study company) has fallen over the period of the study. Over the past nine years 'other' taxes have recorded the largest fall (5.9 percentage points), followed by corporate income taxes (2.7 percentage points) and labour taxes with the smallest fall (0.5 of a percentage point). There are distinct regional variations and different drivers to be aware of and these are looked at in the regional sections which follow. At the global level there are a number of points to note.

On average the largest component of the global Total Tax Rate is now labour taxes and mandatory contributions. For the 174 economies that have been in the study since its inception, this has been the case since 2011. Labour taxes and mandatory contributions account for almost 38% of the Total Tax Rate in 2012 compared with 32% in 2004 and profit taxes are now just over 37% of the total. Labour taxes and mandatory contributions have always been the largest element of the Total Tax Rate in the EU & EFTA, in Central Asia & Eastern Europe and in the Middle East. Since 2004, the labour tax component has fallen in the first two of these regions which largely accounts for the overall global fall for this type of tax. In the Middle East labour taxes have increased and this is also the case for Asia Pacific, Central America & the Caribbean and North America.

The level of labour taxes has not changed materially over this period in Africa and South America. Further regional details are provided in the sections which follow.

Profit taxes fell consistently between 2004 and 2011, but increased slightly in the most recent period. The trend in all of the geographical regions is broadly consistent with this pattern. Regional differences are highlighted in the sections which follow. Profit taxes have always been the largest element of the Total Tax Rate in North America and Central America & the Caribbean.

Figure 3.3
The global trends in the individual types of tax in the Total Tax Rate from 2004 to 2012



0 2004 2005 2006 2007 2008 2009 2010 2011 2012

Source: PwC Paying Taxes 2014 analysis

'Other' taxes have been the smallest element of the global average Total Tax Rate since 2007 and now represent only 25% of the total having fallen from almost 32% (or by almost 7 percentage points). The main driver for this has been the replacement of the cascading sales taxes by VAT in a number of African economies and Yemen. 'Other' taxes have consistently been the largest component of the Total Tax Rate in South America and Africa.

**Comment:** 

Studies conducted by the OECD<sup>17</sup> over recent years have indicated that corporate income tax is the least growth friendly type of tax followed by labour taxes. The trends shown in this publication suggest that until recently governments have accepted this analysis, as corporate income tax rates have fallen markedly. The trends also indicate that in general labour taxes and mandatory contributions (which are not as distortive) have not seen a similar decline. When assessing investment options and opportunities to grow a business including increasing the labour force, labour taxes and mandatory contributions will be a factor in the decision making. A consistent message in our Paying Taxes publications has been that in considering appropriate tax reform, all of the taxes that a business bears need to be taken into account.

On average the largest component of the global Total Tax Rate is now labour taxes and mandatory contributions.



<sup>&</sup>lt;sup>17</sup> OECD (2010), Tax Policy Reform and Economic Growth, OECD Tax Policy Studies, No. 20, OECD

### The trends in the time to comply

The global average for the time to comply has fallen every year since 2005, however this average fell by just one hour in the most recent period. Figure 3.4 shows how the average global time to comply for the case study company has changed between 2004 and 2012 and how this breaks down by geographical region.

While the average time to comply has fallen by 55 hours over the nine years of the study, the rate of decline has slowed dramatically in the most recent period, falling by only 1 hour between 2011 and 2012. This compares with a fall of at least 5 hours in each of the previous 6 years and one year where there was a fall of almost 19 hours. In the last year, two regions (Asia Pacific and the Middle East) have shown an increase in the number of hours required while three regions in particular have shown a much slower rate of decline (Central Asia & Eastern Europe, EU & EFTA and South America).

### **Comment:**

It is inevitable that the pace of reform will slow as economies implement reforms which bring them closer to a global standard, however there is still more to do. This is the case for Africa, which remains one full week above the global average and in South America where reform has been particularly slow and where the average time to comply is still nearly nine weeks above the global average.

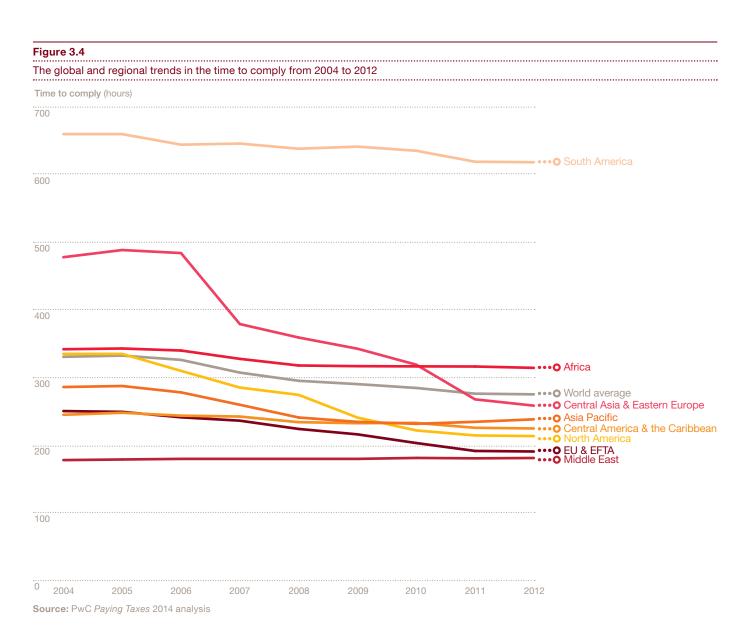


Figure 3.5 analyses the global trend for the average time to comply between corporate income tax, labour taxes and consumption taxes. It shows that consumption taxes have consistently been the most time consuming with time spent on labour taxes and mandatory contributions not far behind. Corporate income taxes have always taken the least amount of time.

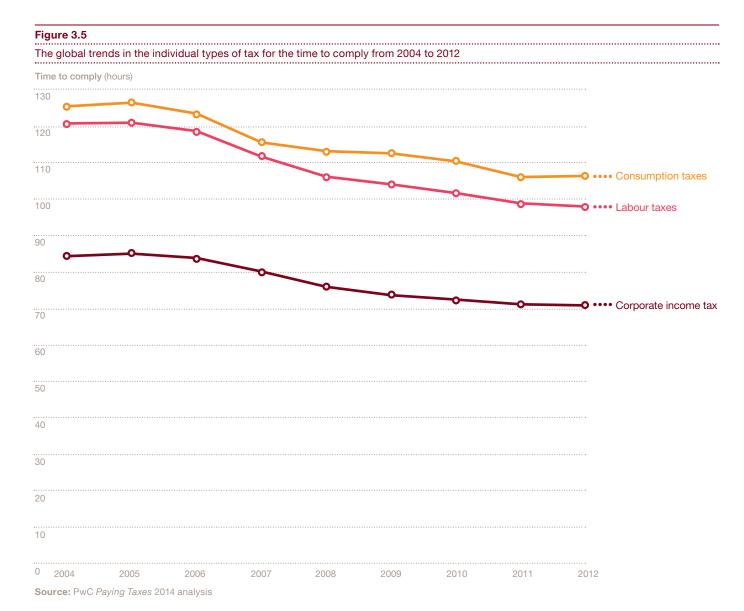
Since 2004, the greatest improvement has been seen for labour taxes (23 hours), perhaps demonstrating the greater impact of introducing electronic filing and payment systems for these taxes. The number of hours has fallen by 19 hours for consumption taxes and by 13 hours for corporate income tax.

In the most recent period the time spent on consumption taxes has actually increased by a small margin (0.3 hours) reflecting the introduction of new taxes in a few economies. Consumption taxes have consistently been the most time consuming in half of our geographical regions. In North America, corporate income tax takes the most time to comply and in the Middle East, EU & EFTA and Central America & the Caribbean labour taxes have always taken the longest to deal with.

Corporate income taxes have consistently been the easiest to comply with in most regions apart from in the Middle East where, not surprisingly, consumption taxes are the easiest to deal with and in Asia Pacific where labour taxes take the least amount of time.

### Comment:

While corporate income tax can be complex, they often only require one return per company per year. Labour and consumption taxes however are often filed and paid monthly and involve repetitive calculations for each employee and transaction. The use of accounting software and electronic filing and payment systems can therefore deliver far greater time savings for labour and consumption taxes than for corporate income taxes, resulting in the global trends that we have seen. It needs also to be recognised that the time to comply sub-indicator takes into account, consumption taxes and elements of labour taxes which are collected by companies on behalf of government. These give rise to a compliance obligation over and above that which arises on the taxes a company bears (which make up the Total Tax Rate).



# The trends in the number of payments

The global average for the number of payments has fallen every year since 2004, however this average fell by only 0.6 in the most recent period. Figure 3.6 shows how the average global number of payments for the case study company has fallen between 2004 and 2012 and how this breaks down by geographical region.

The global average for the number of payments has fallen in every year of the study. The sub-indicator has fallen by seven payments over the past nine years; all regions have contributed to this fall.

All of the geographical regions have shown a decline in this sub-indicator which is heavily affected by the introduction of electronic filing and payment systems (the sub-indicator records only one payment where electronic filing and payment is available and used by the majority of businesses even though multiple payments may be made). The rate of decline for this sub-indicator has however slowed: as is the case for the other sub-indicators, with small increases appearing in the last two years for Africa and the Asia Pacific region due to the introduction of new taxes and more frequent payments in a few economies.

### Comment:

Over the nine years of the study, of the three sub-indicators the number of payments has fallen by the biggest percentage which largely demonstrates the successful implementation of electronic filing and payment systems around the world. But challenges clearly remain in terms of not only introducing such systems, but making sure that they are used by the majority of business and that they are user friendly. It is interesting to note that while such systems have been introduced in South America, they have not always led to significant reductions in the compliance burden.

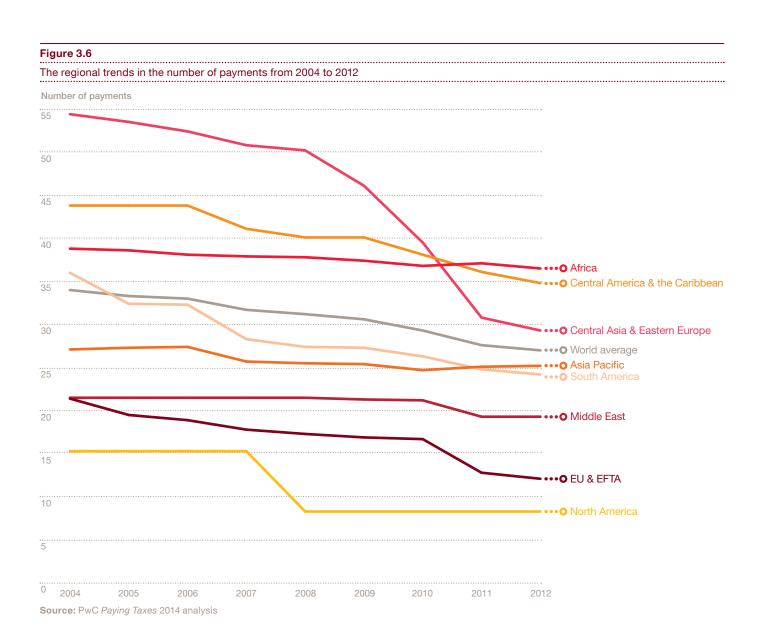
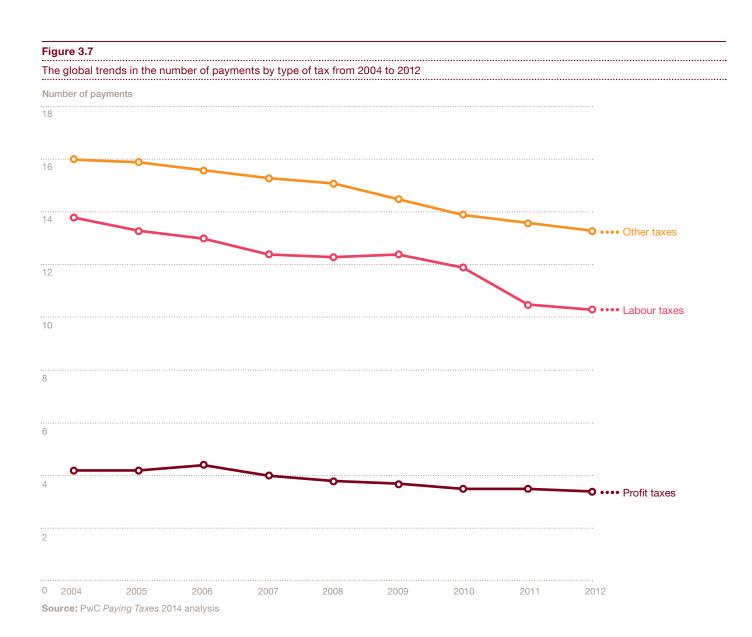


Figure 3.7 analyses the global trend for the number of payments between profit taxes, labour taxes and 'other' taxes. It shows that 'other' taxes (which includes consumption taxes) have consistently had the greatest number of payments with profit taxes always having had by far the smallest number of payments. This reflects the fact that corporate income tax systems often require only one annual payment while consumption taxes are often paid monthly. This pattern is broadly followed in all of the geographical regions apart from the Middle East where labour taxes and mandatory contributions have always had the largest number of payments to deal with.

As for the time to comply, the greatest improvement has been seen for labour taxes (3.5 payments) followed by 'other' taxes (2.7 payments), which includes consumption taxes, while profit taxes have seen the smallest improvement (0.8 payments).

### **Comment:**

It is not surprising that profit taxes show the smallest rate of improvement. Labour taxes and other taxes tend to be more numerous and usually require more regular and often monthly payments. The introduction of electronic filing and payment systems will therefore impact these taxes more.

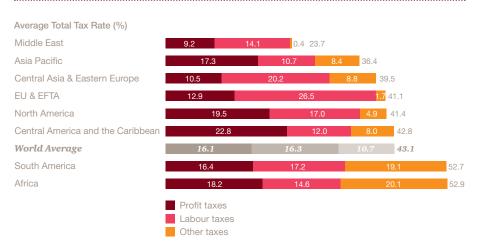




### The Total Tax Rate in 2012

The regional comparison in Figure 3.8 shows that four regions, (Central Asia & Eastern Europe, EU & EFTA, North America, and Central America and the Caribbean) all have average rates that are close to the world average. The Middle East continues to have the lowest average Total Tax Rate, at almost 20 percentage points below the global average. The Asia Pacific region has the second lowest average at 6.7 percentage points below the global average. The Total Tax Rates continue to be highest in Africa and South America. In three regions, labour taxes are the largest component of the Total Tax Rate, in three other regions, profit taxes are the largest element, while 'other' taxes are the largest in the remaining two regions. Labour taxes are the largest element of the overall global Total Tax Rate. The different regions continue to have markedly different profiles in how they tax companies both in the Total Tax Rate and in the mix of taxes which make up that rate. To some extent this reflects the level of development or availability of natural resources, but it also illustrates markedly different policies, for example between the EU & EFTA and North America.

Figure 3.8
Regional comparison of the Total Tax Rate



**Source:** PwC *Paying Taxes* 2014 analysis

### The time to comply in 2012

The regional comparison in Figure 3.9 shows that six of our eight regions have an average time to comply below the global average; the Middle East continues to have the lowest time to comply sub-indicator with 159 hours, some 41% below the global average. Africa has an average of 320 hours which is almost 20% above the world average, while South America still has by far the highest average at 618 hours (15 weeks based on a 40 hour week) which is more than double the world average. The time taken in República Bolivariana de Venezuela, Ecuador, Bolivia and Brazil remains the major reason for the high number of hours taken here. Without these four economies the global average time to comply would be 246 hours. Consumption taxes are the most time consuming in four of our regions, labour taxes take the longest in three, while corporate income tax is only the most onerous in North America. On average complying with consumption taxes takes the longest around the world.

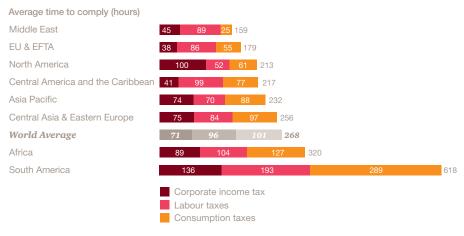
### The number of payments in 2012

The regional comparison in Figure 3.10 shows five of our eight regions with an average number of payments below the world average and three above. In North America and the EU& EFTA, the common availability of electronic filing and payment keeps the average number of payments low even though the number of taxes is similar to that found in other regions. At the other end of the scale in Africa and the Central America & the Caribbean the use of electronic filing and payment is more limited. This, coupled with the existence of numerous labour taxes and mandatory contributions and 'other' taxes, keeps their averages above the world average. The Middle East region is below the world average driven by having fewer taxes as well as the increasing use of electronic filing and payment in some economies.

'Other' taxes account for the largest element of the payments sub-indicator in six of our regions and also of the global average. Labour taxes have the most payments in the Middle East and the Asia Pacific regions.

Figure 3.9

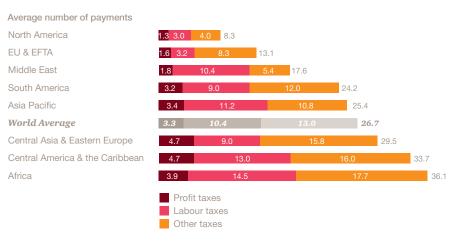




Source: PwC Paying Taxes 2014 analysis

Figure 3.10

### Regional comparison of the number of payments



Source: PwC Paying Taxes 2014 analysis



# The regional analyses Africa

At 52.9% Africa has the highest average Total Tax Rate of any region.

'Other' taxes are the largest element of the Total Tax Rate for Africa while labour taxes are the smallest part, which is the reverse of the global picture. The elimination of cascading sales taxes is beginning to change this profile.

Africa has the second highest average for the time to comply of 320 hours.

Consumption taxes (VAT) take the most time in Africa – 127 hours on average.

At 36.1 Africa has the highest average number of payments of any region.

While Africa has a higher than average number of taxes, it is the lack of electronic filing in the region which contributes most to the difficulty of paying taxes. In only 3 of the 53 economies do the majority of companies use electronic filing for all major taxes.

While the average Total Tax Rate for the region has fallen significantly since 2004 (by 16 percentage points largely as a result of the replacement of cascading sales taxes), the reduction in the average time to comply has been more moderate (28 hours) and the fall in the average number of payments has been small (2.3 payments).

The most significant falls in the time to comply have been in labour taxes, though this has increased slightly in recent years.



Total Tax

Rate (%)







**52.9** 

**320** 

36.1

Time (hours)

Number of payments

Nigeria Country article, page 44

> Uganda Country article, page 48

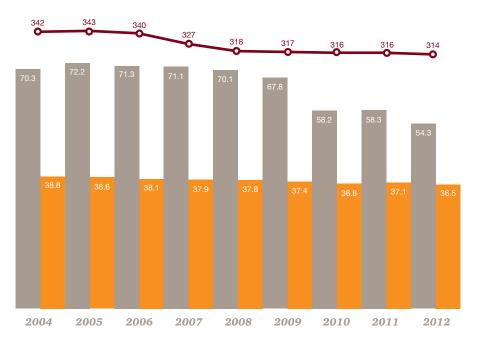
South Africa Country article, page 46

The following economies are included in our analysis of Africa: Algeria; Angola; Benin; Botswana; Burkina Faso; Burundi; Cameroon; Cape Verde; Central African Republic; Chad; Comoros; Congo, Dem. Rep.; Congo, Rep.; Côte d'Ivoire; Djibouti; Egypt, Arab Rep.; Equatorial Guinea; Eritrea; Ethiopia; Gabon; Gambia, The; Ghana; Guinea; Guinea-Bissau; Kenya; Lesotho; Liberia; Libya; Madagascar; Malawi; Mali; Mauritania; Mauritius; Morocco; Mozambique; Namibia; Niger; Nigeria; Rwanda; São Tomé and Principe; Senegal; Seychelles; Sierra Leone; South Africa; South Sudan; Swaziland; Tanzania; Togo; Tunisia; Uganda; Zambia; Zimbabwe

### Figure 3.11

### The sub-indicator trends for Africa





The trend data in Figure 3.11 includes only those economies for which data is available for all years of the study and therefore the figures differ from the regional averages for 2012. The economies that are excluded are: Liberia, Libya, South Sudan Source: PwC Paying Taxes 2014 analysis

### The nine year trends in Africa

The fall in the Total Tax Rate from 70.3% in 2004 to 54.3% <sup>18</sup> in 2012 is the most marked, with smaller reductions in the time to comply and in the number of payments made. The 2012 average Total Tax Rate for the region is well above the world average, due in part to the continuing presence of cascading sales taxes in Comoros and The Gambia. As explained below, it is the replacement of cascading sales taxes by VAT that has contributed most to the drop in Total Tax Rate for the region.

The average time to comply in the African region has been consistently above the world average since 2004 and the gap between the two averages has steadily increased over that period. As shown in Figure 3.11, the number of hours has reduced by just under 10% since 2004, though the rate of reduction has slowed in recent years. Other regions have had more substantial reforms in the same period. For example, the Central Asia & Eastern Europe time to comply was 136 hours higher than Africa's in 2004, but by

2012 this had dropped not just to below the Africa average, but also to below the world average. The time to comply in 29 economies around the region is above the world average with seven economies (Republic of Congo, Cameroon, Senegal, Mauritania, Chad, Libya and Nigeria) having hours in excess of 600 (over 15 weeks).

The average number of payments for the region is also well above the world average, yet over nine years it has dropped by only just over two payments. At the start of this period, the Central Asia & Eastern Europe, and Central America & the Caribbean regions both had more tax payments than Africa; both of these regions now have fewer payments than Africa. The lack of availability of online filing and payment systems is the main reason for the number of payments sub-indicator being high. This is exacerbated by the number of different taxes and the fact that in many economies payments are made to several levels of government.

All three subindicators have fallen over the nine years of the study

<sup>18</sup> In this section the averages are calculated only for those economies that have been included in all nine years of the study to ensure that we represent a true trend. The trend data for 2012 will therefore differ from 2012 data which includes all economies. The economies excluded from the Africa region trend data are: Liberia, Libya and South Sudan

The fall in
Africa's Total Tax
Rate since 2004
is largely due
to the abolition
of cascading
sales taxes

### The Total Tax Rate in Africa

Figure 3.12 shows how the Total Tax Rate in Africa breaks down into the three main components of profit taxes, labour taxes and other taxes. It shows how the rate of decline in the Total Tax Rate varies between the three main types of tax. Labour taxes account for a relatively small proportion of the Total Tax Rate and the labour tax percentage has remained virtually flat since 2004 due to the small number of reforms and the fact that while some economies have decreased labour taxes, others have increased them. 'Other' taxes have fallen noticeably, particularly in the last five years. While the trends for each of the types of tax are consistent with the global trend, the profile of taxes is still out of step, with 'other' taxes still being the largest component (rather than the smallest at the global level) of the Total Tax Rate and labour taxes being the smallest (rather than being the largest as is seen for the global average).

The cascading sales taxes still present in Comoros and The Gambia (for 2012) contribute heavily to the high proportion of sales and other taxes, which in turn leads to a high Total Tax Rate. Burundi, Djibouti, Mozambique, Sierra Leone, Swaziland and, most recently, the Democratic Republic of the Congo have abolished cascading tax systems and adopted a VAT system leading to the significant reduction in the Total Tax Rate. If the two economies that still have cascading sales taxes were excluded from the regional average it would reduce to 46.1%.

Looking across the Africa region, corporate income tax is prominent in the majority of economies while labour taxes and mandatory contributions are relatively small. In three economies, the Central African Republic, Equatorial Guinea and the Republic of Congo, the case study company must pay the higher of a corporate income tax on profits or a minimum sales tax based on turnover. In all three cases the sales tax is higher than the profit tax and therefore the company pays no profit taxes. Nevertheless these economies still had high or fairly high Total Tax Rates of 87.6%, 44.1% and 63.8% respectively in 2012.

Figure 3.12 Trend in Total Tax Rate in Africa by type of tax Total Tax Rate (%) 40 35 30 25 ••• Other taxes Profit taxes 0 2004 2005 2006 2008 2012 2011 Source: PwC Paying Taxes 2014 analysis

The fall in Total
Tax Rate in the
Democratic
Republic of the
Congo dwarfs
increases in
other economies

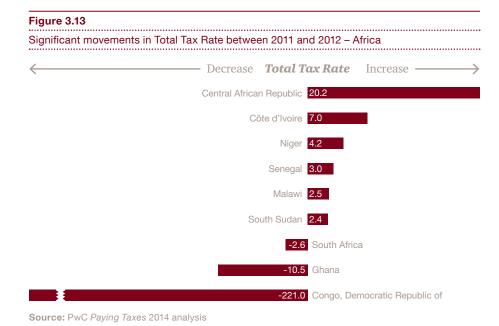
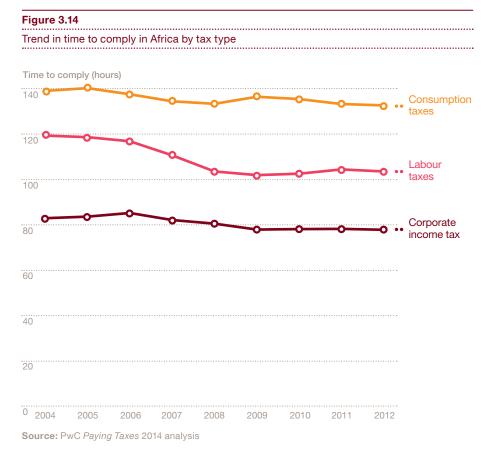


Figure 3.13 shows the African economies that have had the most significant movement in Total Tax Rate between 2011 and 2012. Only 9 of the 53 African economies exhibited significant changes in the Total Tax Rate. The reforms affected profit, labour and 'other' taxes, but the reforms with the biggest impact on Total Tax Rate were made to 'other' taxes. In each of the three tax types of tax some reforms reduced the Total Tax Rate, while others increased it. Without the reduction in the Total Tax Rate recorded in the Democratic Republic of the Congo, the African average would have increased.

- The Democratic Republic of the Congo abolished its 15% cascading sales tax in 2012 replacing it with VAT at 16%.
- Ghana introduced a cap on employer and employee social security contributions. The contributions are now levied only on the first GHS20,000 (approximately USD10,000) of salary per year. Previously the contribution had been levied on the full salary.
- The most significant change in South Africa was the abolition of its secondary tax on companies, which was replaced by a dividend withholding tax of 15%.

- South Sudan, which features in the study for the first time, increased its rate of corporate income tax from 10% to 15%. Senegal also increased its corporate income tax rate from 25% to 30%.
- Malawi abolished its minimum level of tax which was based on a percentage of turnover, but this did not affect the case study company as it was already paying corporate income tax at a level above the threshold. The increase in Total Tax Rate is largely explained by an increase in the effective rate of employer pension contributions and changes in stamp duty on property sales.
- The increase in Niger's Total Tax Rate is largely due to the amount of depreciation on machinery that can be treated as tax deductible being halved from 20% to 10%.
- Côte d'Ivoire increased its Total Tax Rate by increasing the rate of social security contributions relating to retirement and abolishing several tax reliefs.
- Finally, the largest increase in Total Tax Rate occurred in the Central African Republic due to the introduction of a new environmental tax levied per tonne of waste produced. This increased the Total Tax Rate from 67.4% to 87.6%.

The fall since 2004 in time to comply with tax obligations in Africa has been driven by reductions in the time to comply with labour taxes



### The time to comply in Africa

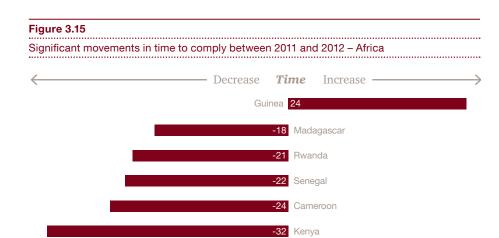
Figure 3.14 shows the breakdown in the time to comply since 2004 split by the type of tax. Consumption taxes have consistently required the most time to comply.

Over the last nine years, the average time to comply in Africa has fallen by 28 hours with almost 60% of the decline, the largest fall, coming from reductions in the time to comply with labour taxes which is consistent with the global trend. The difference between time to comply with labour and with consumption taxes has widened from 20 hours in 2004 to 29 hours in 2012. The time taken to comply for labour taxes is still high when compared to the relative proportion of the Total Tax Rate that is attributable to these taxes. This may be explained by the fact that most economies levy not only a personal income tax, but also more than one social security contribution. In addition, most companies have to administer not only the labour taxes that they bear themselves, but also the taxes which are borne by the employees, but withheld by their employers.

A number of economies have dramatically reduced the time required to comply, particularly for labour taxes. In several cases the number of hours required to comply with labour taxes has dropped by over 100 hours in a single year due to a range of measures such as introducing online filing and payment, increased use of accounting software, consolidating tax offices to allow several taxes to be paid at the same office and allowing several taxes to be paid together.

In most years, however, only a handful of economies have shown a significant change in the time to comply with labour, corporate income or consumption taxes. Nevertheless, these changes are often so dramatic that a change in just one economy can noticeably affect the average for the whole Africa region.

Five economies
have reduced
their time to
comply by at least
18 hours, while
only Guinea's
time to comply
has increased



Source: PwC Paying Taxes 2014 analysis

The most significant movements in time to comply for the African economies are shown in Figure 3.15.

For the region as a whole in 2012, the time to comply for corporate income, labour and consumption taxes reduced marginally due to reforms in five economies. None of the economies, however, has experienced the type of significant reforms that led to the dramatic reductions in the time to comply seen in some African economies in earlier years.

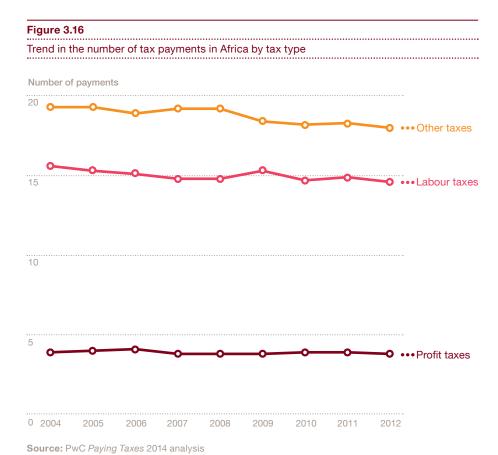
The reasons for the movements are:

- In Kenya, an online filing system
  was introduced in 2009, but
  recent upgrades to the system and
  enhancements to the software have
  increased the impact. The time to
  comply has been steadily falling in
  Kenya from a peak of 432 hours in
  2005 and 2006 to 308 in 2012.
- Enhancements to electronic filing and the use of electronic payments for social security contributions have reduced the time required in Cameroon by 24 hours to 630 hours

   which is still one of the highest in the region.

- In its first reduction in time to comply since 2007, Senegal has reduced its time to comply by 22 hours to 644 hours. This is due largely to increased used of accounting software.
- Already one of the most efficient economies for paying tax in the region, Rwanda reduced its time to comply by a further 21 hours due to the extension of its electronic filing systems. Since 2004, Rwanda has reduced its time to comply by nearly a third from 168 hours to 113 hours.
- In 2012, electronic filing was made mandatory for all major taxes in Madagascar following increased taxpayer training in late 2011. This has reduced the time to comply by 18 hours to 183 hours.
- The one increase in time to comply in the region for 2012 was Guinea; the time increased by 24 hours following the introduction of a requirement to provide a supporting summary when filing VAT returns.

The average number of tax payments has fallen only slightly across the African region since 2004, mainly in respect of 'other' taxes and labour taxes.



# The number of payments in Africa

Across the Africa region, the number of payments has declined slightly since 2004 as shown in Figure 3.16. The smallest decline is in profit taxes, with labour and 'other' taxes each declining by roughly one payment over the last nine years. This pattern is consistent with the global trend.

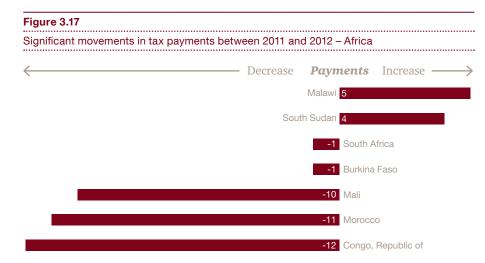
Africa remains the region with the highest number of tax payments due to a lack of availability of electronic filing and payment, a large number of separate taxes, low availability of joint payments and the fact that taxes can often be levied by more than one level of government.

In the region, 44 out of the 53 economies have more payments than the world average, with 'other' taxes accounting on average for half of the payments.

Although labour tax payments have declined across the region since 2004, only 10 economies had fewer labour tax payments in 2012 than in 2004, while 3 economies had more payments.

There have been more changes to the number of payments for 'other' taxes, but these have led to both increases and decreases. Now 14 economies have a lower number of payments of 'other' taxes than in 2004, with an average drop of 6 payments per economy where there has been a reduction. On the other hand, 7 economies have increased their payments of 'other' taxes by an average of 2.9 payments since 2004.

Compared to 2011, five economies had fewer tax payments in 2012, while two had more payments.



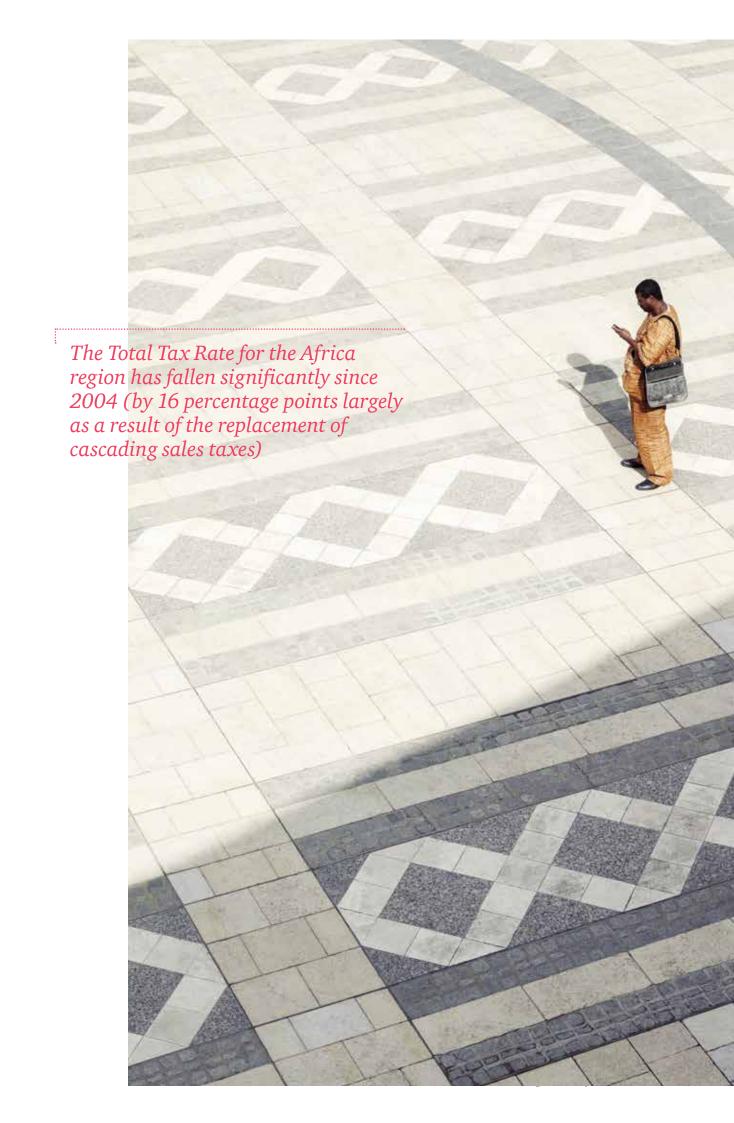
Source: PwC Paying Taxes 2014 analysis

Figure 3.17 shows the most significant changes between 2011 and 2012 in the number of tax payments made in the Africa region. It is worth noting that these economies are different from those showing the greatest change in time to comply. This would seem to suggest that the reforms of the tax compliance systems have not included wholesale changes to both filing and payments. In two economies the reduction is due to the abolition of a tax, while the increase in Malawi is due to new taxes being introduced.

The reasons for these significant changes are:

- In the Republic of Congo, four labour taxes were merged into a single tax on salary taking the economy from having the second highest number of tax payments in the region to the ninth highest.
- Online filing has been available in Morocco for social security contributions since 2003, but it was only adopted by the majority of companies in 2012. This has led to a reduction in the number of tax payments as the tax has moved to being largely paid online. At six, Morocco now has the lowest number of payments in the region.

- The number of tax payments in Mali has fallen by 10 to 35 as VAT and apprenticeship tax can each be paid jointly with other taxes.
- Burkina Faso and South Africa now both have one payment fewer. In the case of Burkina Faso this is due to the abolition of a separate capital gains tax and for South Africa it is due to the removal of the secondary tax on companies.
- Malawi and South Sudan have both increased their number of tax payments. In Malawi this is due to a new tax on property transfers and to the pension contribution, which was introduced part way through 2011, having been in place for all of 2012. In South Sudan advanced quarterly payments of corporate income tax were introduced.



## Nigeria

#### In need of a coordinated approach to tax reform

#### Taiwo Oyedele

PwC Nigeria

The Nigerian economy has been growing steadily at about 5% per annum for some years now. This has raised the focus on the business climate, including taxation. As Nigeria continues to seek ways to diversify its economy and achieve further development, government at all levels and the population recognise the importance of a dynamic tax system that is not only geared towards fiscal growth, but addresses the sophistication of today's business environment with the attendant complexities.

Taxation and fiscal policy matters are therefore now of greater interest and as the Nigerian Government and regulatory agencies observe trends in developed economies, they in turn are focusing their attention on enforcing total compliance. On the other hand, taxpayers are finding smarter and better ways to manage their affairs to ensure full compliance at minimum cost, and to balance tax planning with corporate responsibility and long term sustainability.

Over the years, the Nigerian Government, especially through the Federal Inland Revenue Service and the Joint Tax Board, has been making efforts to reform the tax system in a structured and coordinated manner. One such initiative was the development of a National Tax Policy (NTP) aimed at simplifying the tax system, eliminating multiple levels of taxation and ensuring tax transparency.

However, a new law, the Employee Compensation Act, was enacted to introduce a compulsory monthly payment by all employers. This new tax resulted in an increase in each of the *Paying Taxes* sub-indicators – the Total Tax Rate, number of tax payments and the compliance time, hence the downward trajectory for Nigeria on the *Paying Taxes* rankings for the current year.







956



47

Total Tax Rate (%) Time (hours) Number of payments

While the introduction of new taxes is one option for increasing tax revenues, this should not be the main focus as more could in fact be achieved through increased compliance with existing laws. We welcome any measures that make tax systems more efficient and easier to follow thereby increasing compliance.

One positive step is the on-going effort to introduce an electronic tax system called the Integrated Tax Administration System (ITAS). The new system will automate tax filing and documentation of taxpayer information. Also, a new transfer pricing regulation was introduced in 2012. While this is likely to increase the compliance time, it provides more certainty to investors and is therefore expected to have an overall positive impact on the tax system.

There was also an improvement in the approach to tax dispute resolution. The government speedily reconstituted the tax appeal tribunal tasked with the role of adjudicating over disputes arising from the operations of all tax laws and regulations. This is a marked improvement from the past where the tax appeal tribunal was not constituted for a long time leaving many tax cases unresolved for many years.

Various tax incentives are being introduced such as tax exemptions on interest from all bonds and treasury bills for a period of 10 years. Incentives have also been granted for companies that provide infrastructure for public purposes and companies that employ inexperienced graduates and those that retain them for at least 2 years. However, important legislative changes that would make the incentives more effective have not been addressed, such as the law that imposes corporate income tax on dividends distributed out of tax exempt profits.

The speed with which legislation is passed also affects taxpayer certainty. There is a balance to be struck between ensuring that legislation is properly scrutinised and giving companies sufficient certainty on timing to allow them to properly plan for the introduction of new legislation. There are a number of tax bills, including the Petroleum Industry Bill, that are currently pending leading to increased uncertainty among taxpayers.

Overall, Nigeria is taking some positive steps to reform the tax system, but to achieve the desired result in the shortest possible time, these efforts need to be coordinated rather than being implemented at cross purposes. The greatest fiscal incentive to businesses is simplicity and certainty of the tax system.

# South Africa

## Paying taxes expected to become more difficult, after years of improvements

#### Paul de Chalain

PwC South Africa

South Africa's Total Tax Rate saw a significant reduction in 2012, falling to 30.1% in the current study. This reduction is primarily due to South Africa replacing the secondary tax on companies, which was levied on a company declaring a dividend, with a dividends tax that is levied on the shareholder. The Total Tax Rate has also reduced substantially from 37.6% in 2004. There are currently no proposals that could lead to further significant changes in the Total Tax Rate in the short term. In the medium term, however, there are two changes worth mentioning. The proposed National Health Insurance could significantly increase the Total Tax Rate of the case study company in the near future, but this will depend on how it is proposed to be funded.

Also, it is proposed that a carbon tax be introduced in 2015 which could see the tax burden on companies that are liable for that tax increasing significantly, although the carbon tax would not affect the Total Tax Rate of the *Paying Taxes* case study company.

The time taken for companies to comply with their tax obligations has been on a declining trend since e-filing was introduced in 2003. Continued improvements have been made over the years, including the ability to file a single monthly return for a number of payroll taxes and reduced requirements for submitting supporting information with corporate income tax returns. However, some of these gains are expected to be eroded for a variety of reasons. The South African Revenue Service (SARS) has reversed the trend for the provision of less information and has now introduced a number of measures which will increase the compliance burden on taxpayers. These measures include the introduction of a new corporate income tax return in 2013 with enhanced disclosure requirements; the introduction of a supplementary income tax return whereby companies may be required to reconcile accounting profits, corporate income tax profits, payroll taxes and indirect taxes; and onerous compliance requirements were introduced along with the new dividends tax. Certain taxpayers, most notably banks, are now also subject to onerous new requirements to provide third party information to SARS. Add to the above the proposed new withholding taxes on interest paid to non-residents to be introduced in 2015, and the medium term outlook for the compliance burden on companies does not look rosy.







30.1

Total Tax Rate (%) Time (hours)

Number of payments

Many of these changes can be attributed to the pressure that tax revenues are under and concerns with the protection of the South African tax base. To this end, South Africa is no different from many other countries and has recently undertaken, or signalled an intention to undertake, a number of other steps to protect its tax base.

These steps include:

- reform of transfer pricing legislation
- hybrid debt and equity rules
- extending exit charges in connection with the migration of tax jurisdiction
- refining controlled foreign company legislation
- proposed rules for excessive interest
- requirements for suppliers of digital services to register for VAT in South Africa
- renegotiation of tax treaties, and
- negotiation of numerous bilateral and multilateral mutual assistance and exchange of information agreements.

In addition, many corporates report a marked increase in SARS inquiry and audit activity. The tax administration landscape in South Africa is therefore going through a significant period of change.

Many of these changes do not affect the case study company given its assumed attributes; however, they do serve to illustrate the creeping compliance burden that many companies will be experiencing.

## Uganda

## Looking to increase tax revenues without adding to the administrative burden

#### **Robert Nsereko**

PwC Uganda

Uganda's ranking now at 98 out of the 189 economies covered by the study on *Paying Taxes*, remains ahead of the rest of the East Africa region except for Rwanda.

The time taken to comply with taxes in Uganda has improved a little in the most recent period, and is better than the average for Sub Saharan Africa which is now at 314 hours. This position can partly be explained by the efforts of the Government of Uganda to make paying taxes much easier through both legislative and administrative reforms.

On the administrative side, the Uganda Revenue Authority (URA) has implemented measures to reduce the time it takes a taxpayer to comply with the law. These include; improved access to the URA customer service channels like email and SMS alerts; a dedicated help desk for handling taxpayer queries; introduction of flexible working hours during deadline filing days through the extension of working hours to assist taxpayers who encounter any difficulties. Even when filing days fall on weekends, URA teams are available to help. The tax administration has also introduced practical learning sessions for newly registered tax payers to equip them with hands-on knowledge around navigating the online filing system. This is truly commendable and we expect to see even more initiatives introduced in future, as tax administration becomes even more complex.







36.6

**Total Tax** Rate (%)

Time (hours) Number of payments

However, in a bid to increase domestic tax revenues, it should be noted that the URA has now introduced additional requirements for transfer pricing information which will place an additional burden on business (although in view of the Paying Taxes case study company fact pattern this will not be reflected in the *Paying Taxes* sub-indicators). Coupled with this, is the ability of the online filing system to cope with heavy user traffic during peak times especially towards filing deadlines. The URA will therefore need to find more innovative ways of increasing domestic revenue without hampering the gains made so far in improving compliance time.

On the legislative side, during the 2013/14 annual budget speech, the Government proposed increased collaboration between government departments and the tax authority by improving the sharing of information aimed at improving compliance with the tax system. Furthermore, the mandate to collect all dues and charges was passed to the URA from the Uganda Registration Bureau. This is expected to improve how easy it is to pay tax as the URA has better tax collection systems compared to any other Government department.

Over the years, the Government has continued to put in place measures aimed at improving the tax regime including the restructuring of the Kampala City Council Authority and the Uganda Registrations Services Bureau. It is expected that all these efforts, coupled with better collaboration between different departments, will continue to make taxes easier to pay in Uganda

Overall, while there is still more room for improvement, it is important to recognise the positive steps taken by the URA to become more taxpayer centric. It is hoped that such measures will have a positive impact on the ease of paying taxes in Uganda and most importantly to help sustain the increase in revenue collection which has been seen over the years. The Government's target to raise 80% of its 2013/14 budget financing from domestic revenue is an ambitious target and its realisation will partly be supported by continuous efforts in easing the process of compliance.

# South Africa

## Paying taxes expected to become more difficult, after years of improvements

#### Paul de Chalain

PwC South Africa

South Africa's Total Tax Rate saw a significant reduction in 2012, falling to 30.1% in the current study. This reduction is primarily due to South Africa replacing the secondary tax on companies, which was levied on a company declaring a dividend, with a dividends tax that is levied on the shareholder. The Total Tax Rate has also reduced substantially from 37.6% in 2004. There are currently no proposals that could lead to further significant changes in the Total Tax Rate in the short term. In the medium term, however, there are two changes worth mentioning. The proposed National Health Insurance could significantly increase the Total Tax Rate of the case study company in the near future, but this will depend on how it is proposed to be funded.

Also, it is proposed that a carbon tax be introduced in 2015 which could see the tax burden on companies that are liable for that tax increasing significantly, although the carbon tax would not affect the Total Tax Rate of the *Paying Taxes* case study company.

The time taken for companies to comply with their tax obligations has been on a declining trend since e-filing was introduced in 2003. Continued improvements have been made over the years, including the ability to file a single monthly return for a number of payroll taxes and reduced requirements for submitting supporting information with corporate income tax returns. However, some of these gains are expected to be eroded for a variety of reasons. The South African Revenue Service (SARS) has reversed the trend for the provision of less information and has now introduced a number of measures which will increase the compliance burden on taxpayers. These measures include the introduction of a new corporate income tax return in 2013 with enhanced disclosure requirements; the introduction of a supplementary income tax return whereby companies may be required to reconcile accounting profits, corporate income tax profits, payroll taxes and indirect taxes; and onerous compliance requirements were introduced along with the new dividends tax. Certain taxpayers, most notably banks, are now also subject to onerous new requirements to provide third party information to SARS. Add to the above the proposed new withholding taxes on interest paid to non-residents to be introduced in 2015, and the medium term outlook for the compliance burden on companies does not look rosy.







30.1

Total Tax Rate (%) Time (hours)

Number of payments

Many of these changes can be attributed to the pressure that tax revenues are under and concerns with the protection of the South African tax base. To this end, South Africa is no different from many other countries and has recently undertaken, or signalled an intention to undertake, a number of other steps to protect its tax base.

These steps include:

- reform of transfer pricing legislation
- hybrid debt and equity rules
- extending exit charges in connection with the migration of tax jurisdiction
- refining controlled foreign company legislation
- proposed rules for excessive interest
- requirements for suppliers of digital services to register for VAT in South Africa
- renegotiation of tax treaties, and
- negotiation of numerous bilateral and multilateral mutual assistance and exchange of information agreements.

In addition, many corporates report a marked increase in SARS inquiry and audit activity. The tax administration landscape in South Africa is therefore going through a significant period of change.

Many of these changes do not affect the case study company given its assumed attributes; however, they do serve to illustrate the creeping compliance burden that many companies will be experiencing.

Methodology and example calculations for each of the Paying Taxes sub-indicators Paying Taxes records the taxes and mandatory contributions that a medium-size 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 and IFC in cooperation with PwC. Taxes and contributions measured include the profit or corporate income tax, mandatory 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, the main difference relates 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 below), 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 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.

The World Bank and IFC overall ranking for the ease of paying taxes is the simple average of the percentile rankings for each of the sub-indicators, but a threshold is applied to the Total Tax Rate. The threshold is defined as the highest Total Tax Rate among the top 15% of economies in the ranking on the Total Tax Rate. It is calculated and adjusted on a yearly basis. This year's threshold is 25.5%. All economies with a Total Tax Rate below this threshold receive the same score as the economy at the threshold. The threshold is not based on any economic theory of an "optimal tax rate" that minimises distortions or maximises efficiency in the tax system of an economy overall. 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 sub-indicators. This reduces the bias in the sub-indicators 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).

#### 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 2011. 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.
- Is 100% domestically owned and has five owners, all of whom are natural persons.
- At the end of 2011, has a startup 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, liquor or tobacco.
- At the beginning of 2012, 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 4 managers, 8 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 additional 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.
- Has annual fuel costs for its trucks equal to twice income per capita.

• Is subject to a series of detailed assumptions on expenses and transactions to further standardise the case. 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 this 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 2012). 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 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 2014 reports the Total Tax Rate for calendar year 2012. 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, mandatory 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 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.

	RUR '000	RUR '000
Profit before tax (PBT)	•	5,006
Addback above the line taxes borne:	•	
Social security insurance	286	
Accidents tax	246	
Pension fund contribution	2,169	
Federal obligatory medical insurance fund contributions	503	
Property tax	407	••••••
Transport tax	9	••••••
Land tax	114	••••••
	•	3,734
Profit before all taxes borne/commercial profit	•	8,740
Corporate income tax on PBT after necessary adjustments	(699)	••••••
Above the line taxes borne	(3,734)	••••••
Total taxes borne	•	(4,433)
Profit after tax	•	4,307
Total Tax Rate = Total taxes borne/commercial profit	•••••••••••••••••••••••••••••••••••••••	50.7%

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.

The methodology for calculating the Total Tax Rate is broadly consistent with the Total Tax Contribution framework 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.

In Paying Taxes 2014, there has been a methodology change for fuel tax. Fuel taxes are no longer being included in the Total Tax Rate calculation because of the difficulty of computing these taxes in a consistent way across all economies covered. The fuel tax amounts are in most cases very small, and measuring these amounts is often complicated because they depend on fuel consumption. The impact on the Total Tax Rate is not considered to be material, and to ensure consistency in the trends all prior year data has been adjusted. The fuel tax is still included in the number of payments subindicator to recognise the existence of the tax.

#### 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 in the economy, 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.

Colombia: Number of payments						
Tax type	World Bank indicator	Actual payments	Notes			
Corporate income tax	1	2	Online filing			
Value added tax (VAT)	1	6	Online filing			
Municipal tax	1	6	Online filing			
Real estate tax	1	1	•••••••••••••••••••••••••••••••••••••••			
Urban boundary tax	1	1				
Financial transactions tax	1	1	•••••••••••••••••••••••••••••••••••••••			
Social security contributions	1	12	Online filing			
Welfare security system	0	12	Paid jointly			
Labour risk insurance	0	12	Paid jointly			
Payroll tax	0	12	Paid jointly			
Vehicle tax	1	1	•••••••••••••••••••••••••••••••••••••••			
Stamp duty	1	1	•••••••••••••••••••••••••••••••••••••••			
Fuel tax	1	1	Embedded in payments to third parties			
Total	10	68	•			

#### **Time**

Time is recorded in hours per year. The sub-indicator measures the time taken to prepare, file and pay three major types of taxes and contributions: corporate income tax, consumption tax including value added or sales tax, and labour taxes, including payroll taxes and mandatory 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 at the tax authorities. Where taxes and contributions are paid in person, the time includes delays while waiting.

Nigeria: Time to comply				
	Corporate	•	Consumption	•••••••••••••••••••••••••••••••••••••••
	income tax	Labour taxes	tax	Total
Compliance process				
Preparation		•••••••••	•••••••••••••••••••••••••••••••••••••••	•••••••••••
Data gathering from internal	120	126	30	•••••••••••
sources				
(for example accounting				
records) if held			• • • • • • • • • • • • • • • • • • • •	
Additional analysis of	120	120	60	
accounting information to				
highlight tax sensitive items			••••••	
Actual calculation of tax liability	40	40	12	
including data inputting into				
software/spreadsheets or hard copy records				
Time spent maintaining/		••••••	••••••••••••	• • • • • • • • • • • • • • • • • • • •
updating accounting systems for				
changes in tax rates and rules				
Total	280	286	102	668
	200	200	102	
Filing			••••••	
Completion of tax return forms	8	10	12	
Time spent submitting forms to	10	12	24	
tax authority, which may include				
time for electronic filing, waiting				
time at tax authority office etc			••••••	
Total	18	22	36	76
Payment				
Calculations of tax payments	40	40	12	
required including if necessary				
extraction of data from				
accounting records			••••••	
Analysis of forecast data and	30	0	0	
associated calculations if				
advance payments are required				
Time to make the necessary	30	48	12	
tax payments, either online or at the tax authority office				
(include time for waiting in line				
and travel if necessary)				
Total	100	88	24	212
			162	
Grand total	398	396	102	956

## World Bank and IFC's distance to frontier measure

A drawback of the ease of paying taxes ranking is that it can measure the regulatory performance of economies only relative to the performance of others. It does not provide information on how the absolute quality of the regulatory environment is improving over time. Nor does it provide information on how large the gaps are between economies at a single point in time.

The distance to frontier measure is designed to address both shortcomings, complementing the ease of paying taxes ranking. This measure illustrates the distance of an economy to the "frontier," and the change in the measure over time shows the extent to which the economy has closed this gap. The frontier is a score derived from the most efficient practice or highest score achieved on the Paying Taxes indicators by any economy since 2004. In Paying Taxes, for example, Hong Kong SAR, (China) and Saudi Arabia have achieved the highest performance on the number of payments (3 payments), Maldives on time (0 hours) and Canada on the Total Tax Rate (26.2%).28

Calculating the distance to frontier for each economy involves two main steps. First, the Paying Taxes indicator's scores are normalised to a common unit except for the Total Tax Rate. Number of payments and time are rescaled to (max - y)/(max- min), with the minimum value (min) representing the frontier – the highest performance on that indicator across all economies since 2004. For the Total Tax Rate, consistent with the calculation of the rankings, the frontier is defined as the Total Tax Rate at the 15th percentile of the overall distribution of Total Tax Rates for all years. 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.

The maximum (max) and minimum (min) observed values are computed for all economies included in the *Doing Business* sample since 2004 and for all years (from 2004 to 2012). The year 2004 was chosen as the baseline for the economy sample because it was the first year in which data were available for the majority of economies (a total of 174). To mitigate the effects of extreme outliers in the distributions of the rescaled data, the maximum (max) is defined as the 95th percentile of the pooled data for all economies and all years.

The difference between an economy's distance to frontier score in any previous year and its score on the *Paying Taxes* indicator in 2012 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 at that time.

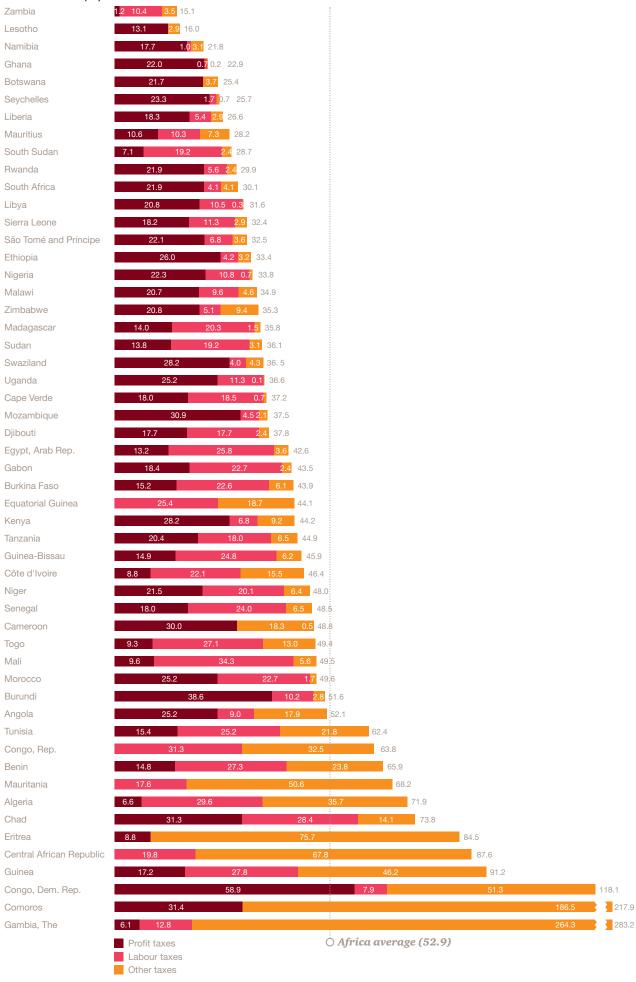
The distance to frontier measure can also be used for comparisons across economies in the same year, complementing the ease of paying taxes ranking.

# 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.

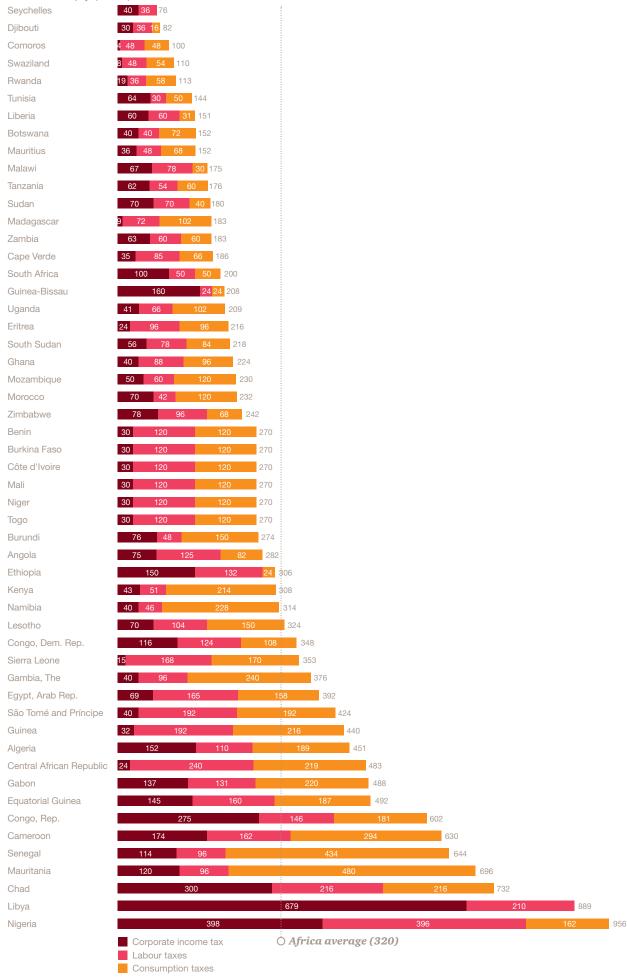
#### Economy sub-indicator results by region: Africa

#### Total Tax Rate (%)

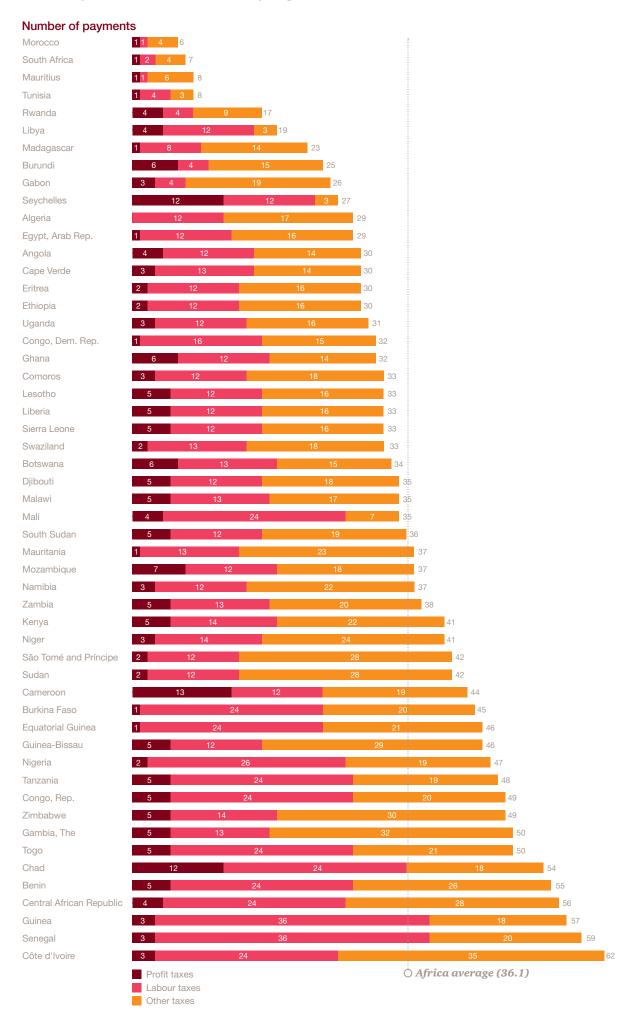


#### Economy sub-indicator results by region: Africa

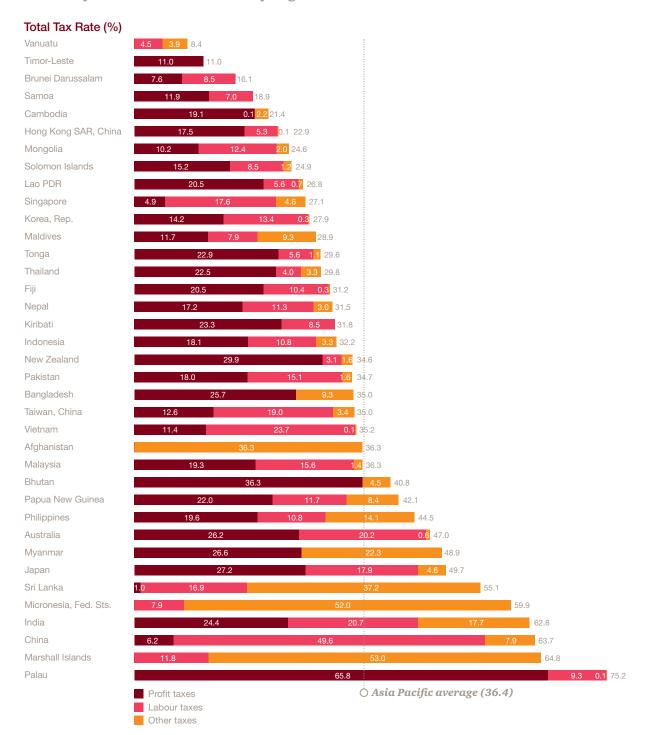




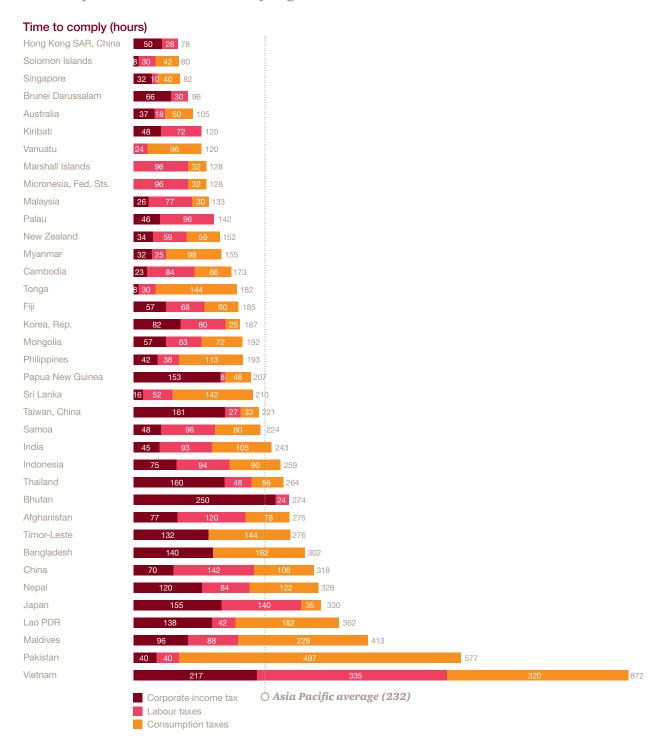
#### Economy sub-indicator results by region: Africa



#### Economy sub-indicator results by region: Asia Pacific

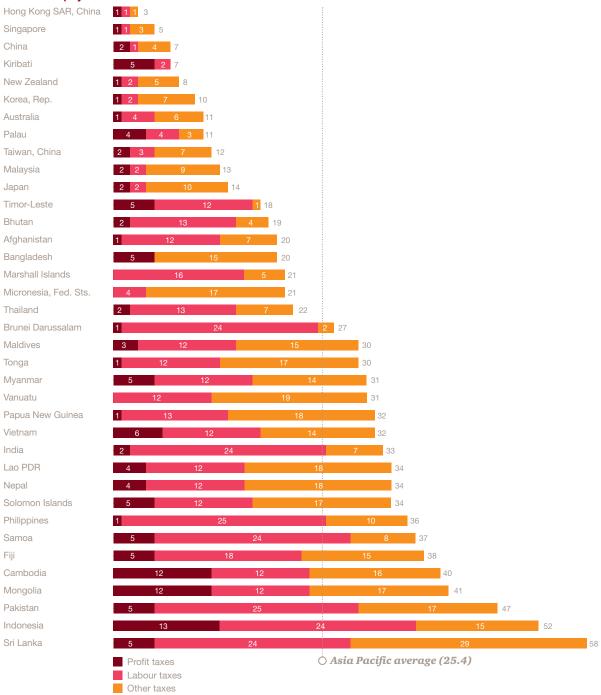


#### Economy sub-indicator results by region: Asia Pacific



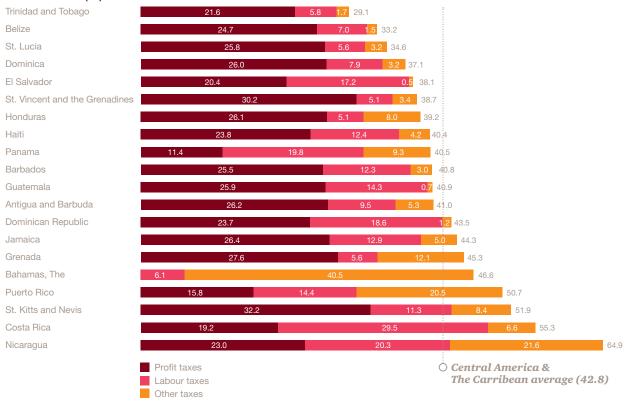
#### Economy sub-indicator results by region: Asia Pacific



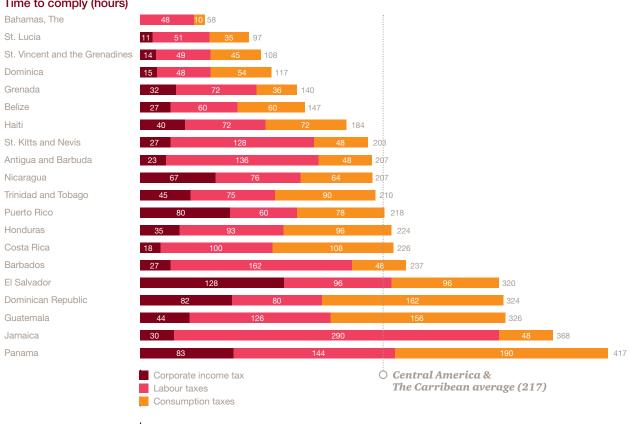


#### Economy sub-indicator results by region: Central America & The Carribean

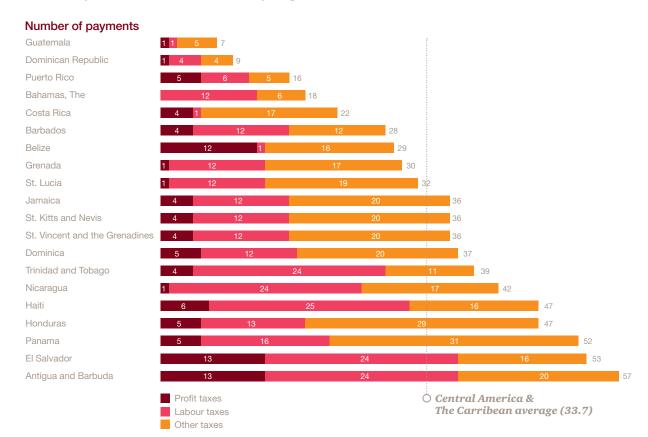




#### Time to comply (hours)

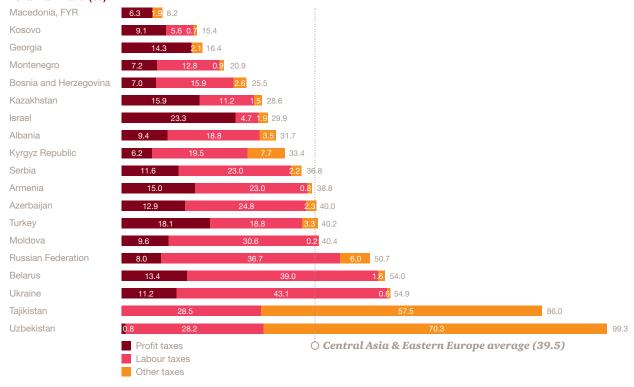


#### Economy sub-indicator results by region: Central America & The Carribean

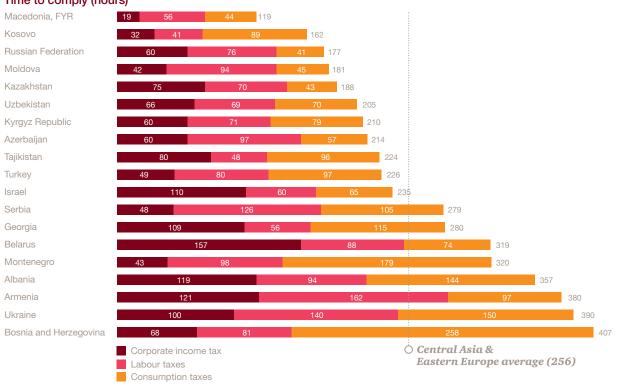


#### Economy sub-indicator results by region: Central Asia & Eastern Europe



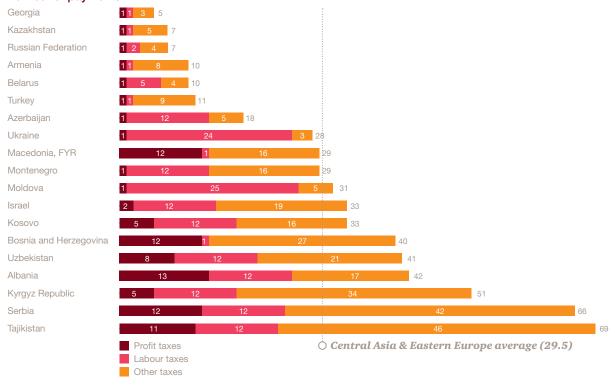


#### Time to comply (hours)

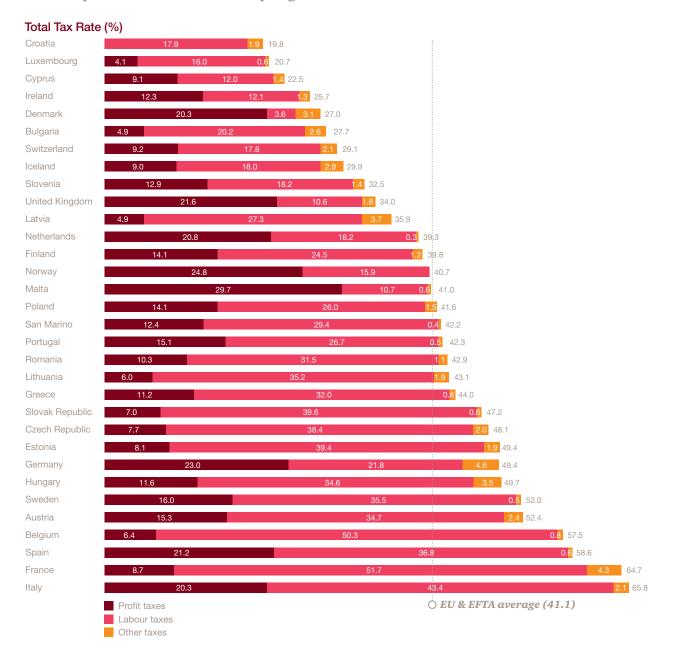


#### Economy sub-indicator results by region: Central Asia & Eastern Europe

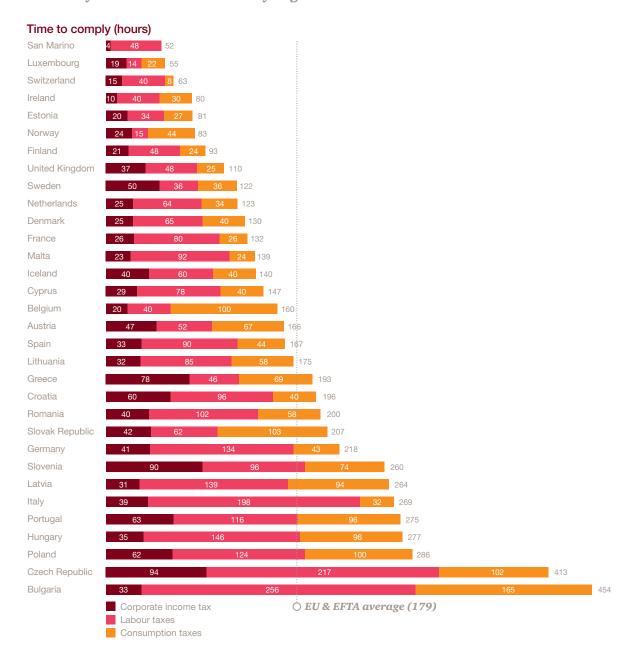




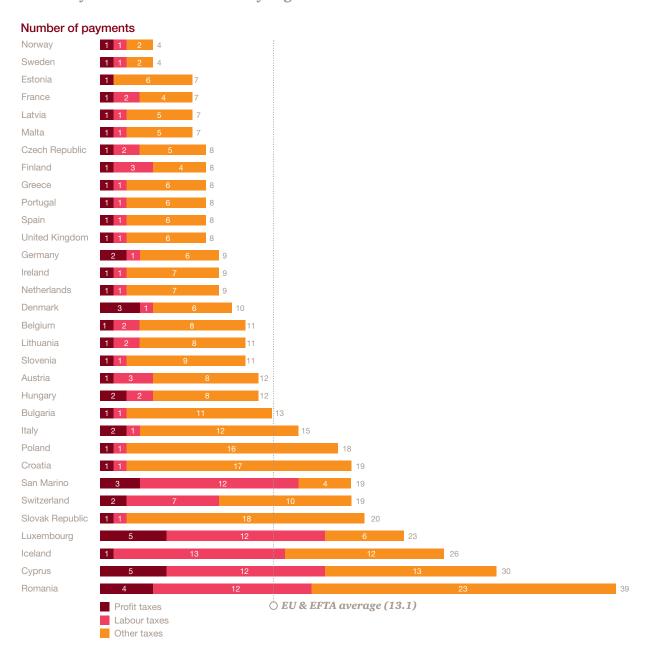
#### Economy sub-indicator results by region: EU & EFTA



#### Economy sub-indicator results by region: EU & EFTA

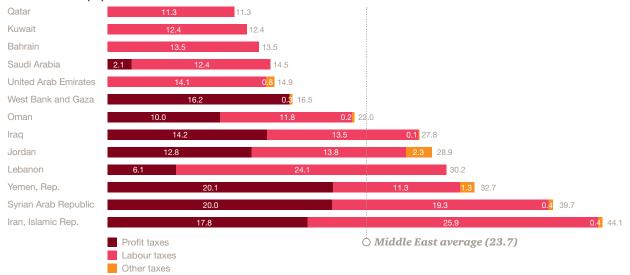


#### Economy sub-indicator results by region: EU & EFTA

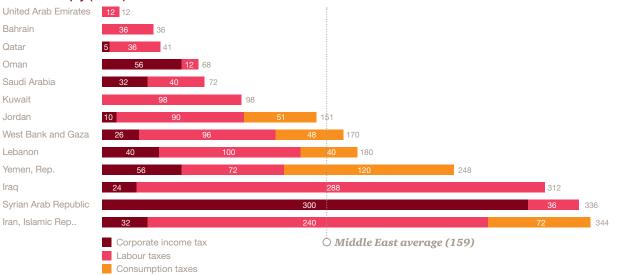


#### Economy sub-indicator results by region: Middle East

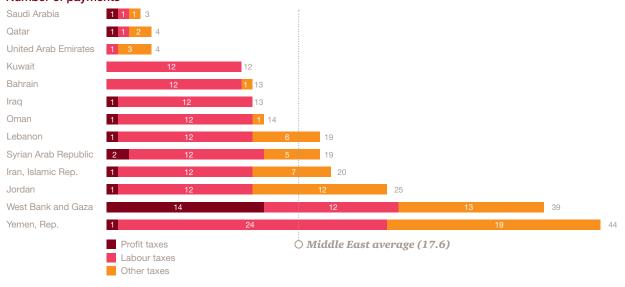




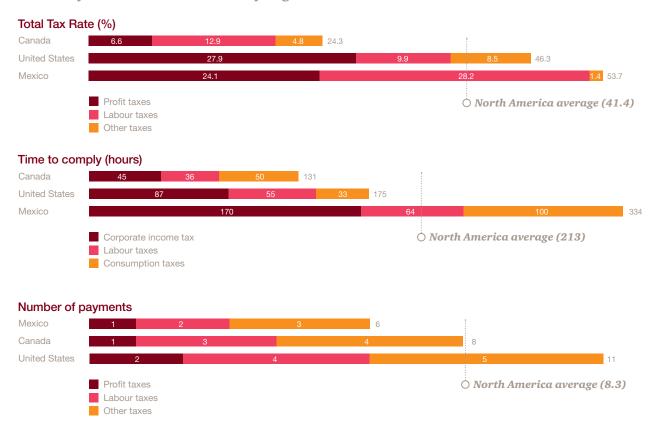
#### Time to comply (hours)



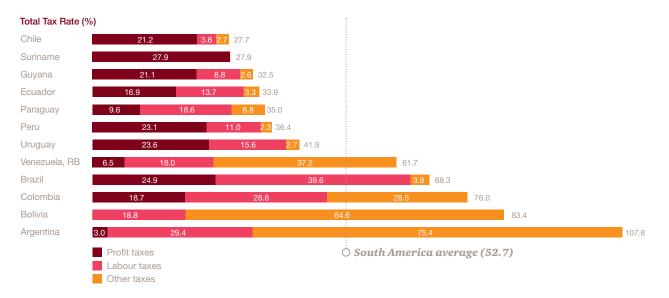
#### **Number of payments**

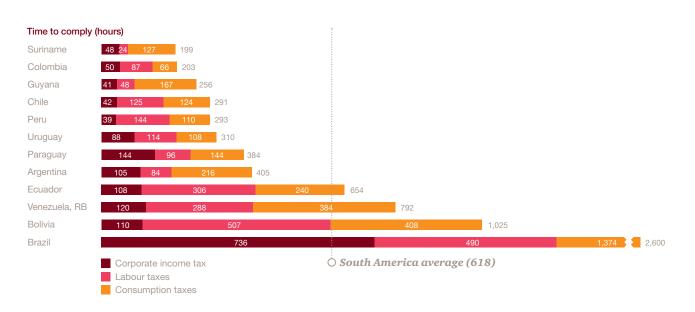


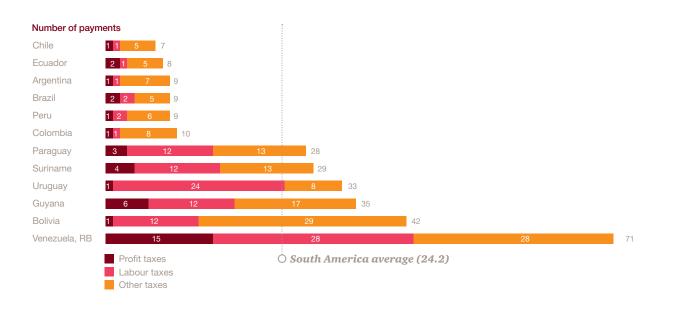
#### Economy sub-indicator results by region: North America



#### Economy sub-indicator results by region: South America









## The data tables

 Table 1: Overall Paying Taxes ranking

 Table 2: Tax payments

**Table 3:** Time to comply

**Table 4:** Total Tax Rate

Table 1: Rankings	
•••••••••••••••••••••••••••••••••••••••	ıll Rank
••••••••••••••••••	• • • • • • • • • • • • • • • • • • • •
Afghanistan	98
Albania	146
Algeria	174
Angola	155
Antigua and Barbuda	151
Argentina	153
Armenia	103
Australia	44
Austria	79
Azerbaijan	77
Bahamas, The	45
Bahrain	7
Bangladesh	100
Barbados	112
Belarus	133
•••••••••••••••	· · · · · · · · · · · · · · · · · · ·
Belgium	76
Belize	48
Benin	179
Bhutan	104
Bolivia	185
Bosnia and Herzegovina	135
Botswana	47
Brazil	159
Brunei Darussalam	20
Bulgaria	81
Burkina Faso	160
Burundi	143
Cambodia	65
Cameroon	180
Canada	8
••••••••••	· · · · · · · · · · · · · · · · · · ·
Capt African Barublia	80
Central African Republic	188
Chad	189
Chile	38
China	120
Colombia	104
Comoros	123
Congo, Dem. Rep.	176
Congo, Rep.	183
Costa Rica	136
Côte d'Ivoire	173
Croatia	34
Cyprus	33
Czech Republic	122
Denmark	12
Djibouti	66
Dominica	75
•••••••••••	106
Dominican Republic	•••••••••
Ecuador	91
Egypt, Arab Rep.	148
El Salvador	165
Equatorial Guinea	177
Eritrea	150
Estonia	32

Table 1: Rankings	
Economy	Overall Rank
Ethiopia	109
Fiji	88
Finland	21
France	52
Gabon	152
Gambia, The	184
Georgia	29
Germany	89
Ghana	68
Greece	53
Grenada	90
Guatemala	85
Guinea	186
Guinea-Bissau	153
Guyana	110
Haiti	132
Honduras	144
Hong Kong SAR, China	
Hungary	124
Iceland	37
India	
Indonesia	158 137
Iran, Islamic Rep.	139
Iraq	63
Ireland	6
Israel	93
Italy	138
Jamaica	168
Japan	140
Jordan	35
Kazakhstan	18
Kenya	166
Kiribati	10
Korea, Rep.	25
Kosovo	43
Kuwait	11
Kyrgyz Republic	127
Lao PDR	119
Latvia	49
Lebanon	39
Lesotho	101
Liberia	42
Libya	116
Lithuania	56
Luxembourg	15
Macedonia, FYR	26
Madagascar	61
Malawi	81
Malaysia	36
Maldives	115
Mali	157
Malta	27
Marshall Islands	96
Mauritania	181

## Table 1: Rankings

Table 1: Rankings	
••••••••••••••••••••••••••••••••••••••	II Rank
Mauritius	13
Mexico	118
Micronesia, Fed. Sts.	94
Moldova	95
Mongolia	74
Montenegro	86
Morocco	78
Mozambique	129
Myanmar	107
Namibia	114
Nepal	126
Netherlands	28
New Zealand	23
Nicaragua	163
Niger	162
Nigeria	170
Norway	17
Oman	9
Pakistan	166
Palau	84
Panama	175
Papua New Guinea	116
Paraguay	125
Peru	73
Philippines	131
Poland	113
Portugal	81
Puerto Rico	110
Qatar	2
Romania	134
Russian Federation	56
Rwanda	22
Samoa	86
San Marino	40
São Tomé and Príncipe	156
Saudi Arabia	3
Senegal	182
Serbia	161
Seychelles	19
Sierra Leone	128
Singapore	5
Slovak Republic	102
Slovenia	54
Solomon Islands	30
South Africa	24
South Sudan	92
Spain	67
Sri Lanka	171
St. Kitts and Nevis	145
St. Lucia	45
St. Vincent and the Grenadines	72
Sudan	108
Suriname	50
Swaziland	59

Table 1: Rankings	
Economy	Overall Rank
Swaden	41
Switzerland	16
Syrian Arab Republic	120
Taiwan, China	58
Tajikistan	178
Tanzania	141
Thailand	70
Timor-Leste	55
Togo	172
Tonga	51
Trinidad and Tobago	97
Tunisia	60
Turkey	71
Uganda	98
Ukraine	164
United Arab Emirates	1
United Kingdom	14
United States	64
Uruguay	146
Uzbekistan	168
Vanuatu	30
Venezuela, RB	187
Vietnam	149
	62
Yemen, Rep.	129
Zambia	68
Zimbabwe	142

Table 2: Tax payments	N	umber of payments		
Economy	Total tax payments Profit tax	ayments Labour tax	1	axes payments
Afghanistan	20	11	12 12	7
Albania	42	1 13	12	
Algeria	29	0	12	17
Angola	30 57 9 10 11	4	12	14 20 7
Antigua and Barbuda	57	1 <u>3</u>	24	20
Argentina	9	1	<u>1</u>	
Armenia	10		<u> </u>	
Australia			4	6
Austria	12		4 3 12 12	8
Azerbaijan	18 18 13	I	12	5
Bahamas, The	10	0	12 12	6
Bahrain Banaladash	13	0 5	I <u>Z</u>	
Bangladesh	20		0 12 5	15 12
Barbados	28	4	IZ	12
Belarus	10 11	<u> </u>	າ	
Belgium Polizo		l	2	3
Belize Benin	29 55	12 5	1 24	10
	ეე 10			
3hutan 3olivia	19 42	21	13 12	<u>د</u>
Bosnia and Herzegovina	4 <u>4</u>			
Botswana	4U 2/I	12 6	12	
Brazil	О <del>1</del>	6 2	1 <b>ပ</b>	I3
Brunei Darussalam	40 34 9 27	<u>2</u>	1 13 2 24	
Bulgaria	12	· · · · · · · · · · · · · · · · · · ·		16 26 29 27 15 5 20 11 11 20 15 16 19 24 28
Burkina Faso	13 45	11	1 24	
Burundi	25			15
Cambodia	40	6	4 12	16
Sameroon	40	12 13	12	10
Danada	44 8	<u>13</u> 1	12 3	
Dape Verde	30	<u>1</u>	13	1/
Central African Republic	56	4	24	29
Chad	54		24	
Chile	7	12 1	<u></u>	
China	54 7 7	<u>1</u>		
Colombia	10		<u>.</u>	
Comoros	33	3	12	
Congo, Dem. Rep.	32	1	16	15 15
Congo, Rep.	32 49	5	24	
Costa Rica	22	<u>3</u>	1	20 17 35
Côte d'Ivoire	62 62	3	24	3F
Proatia	19	<u>3</u>	<u>27</u>	17
Syprus Syprus	30	5	<u>1</u>	17 13
Ozech Republic	8	<u>3</u>	2	
Denmark	10	3	<u>-</u>	5
Djibouti	35	5 5	12	18
ominica	37	5 5	12	20
Oominica Oominican Republic	9	1	4	
cuador	8	2	<u>7</u> 1	
gypt, Arab Rep.	9 8 29 53	1	12	16
El Salvador	<u>ح</u> ي 53	<u>1</u>	24	16 16
quatorial Guinea		1	24	
ritrea	46 30	<u>1</u>	24 12	2 <sup>-</sup>
stonia	30 7	<u>~</u>	<u>ις</u> Λ	16 6
thiopia	30	<u>1</u>	0 12	12
	38	<u>~</u>	18	16 15
iji inland		1		15
	8 7		3 2	
rance	26	<u>1</u>		
Babon Bambia, The			4 13	اد
	ال ح	5	10 1	32 3
Georgia Germany	50 5 9 32	<u> </u>	<u> </u> 1	6
	ਤ 20			
Ghana	3∠	6	12	14

Table 2: Tax payments		Number of	payments	
Economy	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Greece	8	1	1	6 17
Grenada	30 7	1	••••••••••••••••••••••••	17
Guatemala		1	<b></b>	5
Guinea	57 46 35 47 47 3	3	36	18 29 17 16
Guinea-Bissau	46	5	12 12	28
Guyana Haiti	35 	6		
Honduras	47 47	6 5		29
Hong Kong SAR, China	3			1
Hungary	12	2	<b></b>	8
Iceland	26		13	12
India	33	2		7
Indonesia	33 52	1 2 13	24 24 12	15
Iran, Islamic Rep.	20	1	12	7
Iraq	13 9 33	1	12	(
Ireland	9	1	1 12	
Israel	33	1 2 2	12	12 7 15 7 0 7 19 12 20
Italy	15			12
Jamaica	36	4	***************************************	20
Japan	14	2	2	1(
Jordan Kazakhstan	25 7	1	121	12
Kenya	/ /	I	<b></b>	00
Kiribati	4 <u>1</u> 7	5 5	14	12 5 22 0
Korea, Rep.				
Kosovo	10 33	5	12	
Kuwait	12		12	0 34
Kyrgyz Republic	51	0 5	12 12	34
Lao PDR	34	4	12	18
Latvia	7	1	1	18 5
Lebanon	12 51 34 7 19 33	1	12 12	6
Lesotho	33	5 5		16
Liberia	33		12	16 3
Libya	19	4	<b></b>	3
Lithuania	19 11 23 29		2 12	8 6
Luxembourg	23	5	12	16
Macedonia, FYR Madagascar	29	1		16
Malawi	23 35 13	5	8 13	15
Malaysia	13	2	2	
Maldives	30	3	12	14 17 9 15
Mali	35	4	24	
Malta	35 7	1	1	5
Marshall Islands	21	0	••••••••••••••••••••••••••••••••••••••	
Mauritania	37	1	13	
Mauritius	8	1	1	(
Mexico		1	2	6 3 17
Micronesia, Fed. Sts.	21	0	) 4 25	17
Moldova	31		25	<u>5</u> 17
Mongolia	41	12	12 12	17
Montenegro	29 6 37		12	16
Morocco Mozambique	 ბ	 7	1 12	ے 18
Mozambique Myanmar	ું ગ		12 19	1.0 1.0
Namibia	31 37	5	12 12	14 22
Nepal	34		12	18
Netherlands	34 9 8	1	1	18 7
New Zealand	8	1	2 24	
Nicaragua	42	1	24	17
Niger	41	3	14	24
Nigeria	47	2		24 19
Norway	4	1	1	2
Oman	14	1	12	1

able 2: Tax payments	•••••	Number of payments	•••••	
conomy		Profit tax payments Labour tax payr		taxes payment
akistan	47	5	25	1
alau	11	4	4 16	
anama	52	5		3
apua New Guinea	32	1	13	1
araguay	28	3	12 2 25	1
eru	9 36	11	2	
hilippines	36	11		1
oland	18 8	1	1	1
ortugal	8	11	1	
uerto Rico	16	5	6	
atar	4	1	11	
omania	39 7 17 37	4	12	
ussian Federation	7	1	2	
wanda	17	<u>4</u> 5	4	
amoa	37		4 24	
an Marino	19	3	12	
ão Tomé and Príncipe	19 42 3	2	12	2
audi Arabia	3	1	1	2
enegal	59	3 12	36	2
erbia	66	12	12	۷
eychelles	27	12	12	
erra Leone	33	5	12	1
ngapore	33 5	1	1	
ovak Republic	20	1	1	1
ovenia		1	1	•••••
olomon Islands	11 34 7 36	<u>1</u> 5	1 12	1
outh Africa	7	1	2	•••••
outh Sudan	36	5	2 12	1
oain	8		1	•••••
ri Lanka		<u>1</u> 5	1 24 12	2
. Kitts and Nevis	36	4	<u>-</u> 12	2
t. Lucia	32	<u>i</u>	12	22 22 22 22 2
Vincent and the Grenadines	36	4	12	
udan	36 42	2	12 12	······································
ıriname	29	4	12	
waziland	29 33	2	13	
waznanu weden	4	1	1	
witzerland	10	2		
yrian Arab Republic	19 19 12	2 2	7 12	1
aiwan, China	12	2	3	•••••
		2 11	12	
njikistan	69 48	11 5	12 24	4
ınzania	22	2	13	
nailand mor-Leste	. <b> </b>	······································		
	18	5	12 24	2
ogo	50 20	<u> </u>		
onga	30 39	<u>l</u>	12	
inidad and Tobago	39	4	24	
ınisia	8 11	1	4	
ırkey	11	1	1	
ganda	31	3	12	
raine	28	<u>1</u>	24	
nited Arab Emirates	4 8 11	0	1	
nited Kingdom	8	11	1	
nited States	11	2	4	•••••
uguay	33	1	24	
zbekistan	41	8	12	2
anuatu	31	<u>0</u> 15	12	
enezuela, RB	71		28	2
etnam	32	6	12	
est Bank and Gaza	39	14	12	1
emen, Rep.	44	1	12 24	1
ambia	38	5	13	2 1 1 1 2
mbabwe	49	<u></u>	14	

	Table 3: Time to comply		Number of hours		
Albanislan 276 77 120 78 Albanislan 357 119 94 44 Albanis 357 119 94 44 Albanis 357 119 94 44 Alganis 357 119 94 44 Alganis 357 152 110 88 Angolis 282 76 125 38 Angolis and Barbuda 207 23 136 42 Algentina 365 105 84 216 89 Angentina 365 105 84 216 89 Angentina 366 127 88 29 89 89 89 127 88 29 89 89 89 127 88 29 89 89 89 127 88 29 89 89 89 89 89 89 89 89 89 89 89 89 89	Economy	Total tax time Corpora	ate income tax time Labo	ur tax time Cons	sumption tax time
Albania 357 119 94 144 Algeria 451 152 110 188 Angola 282 75 125 88 Angola 282 75 125 88 Angola 282 75 125 88 Argentina 405 105 84 215 Argentina 380 121 82 95 Australia 105 37 18 55 Baharian 38 0 37 18 55 Baharian 38 0 38 17 18 18 55 Baharian 38 0 38 17 18 18 18 18 18 18 18 18 18 18 18 18 18		275	77	120	78
Angola 282 75 125 82 Antigua and Barbuda 207 23 136 44 Argentina 405 105 84 215 Argentina 405 105 84 215 Armenia 380 121 162 97 Australia 105 37 18 55 Austria 166 47 52 67 Australia 105 37 18 55 Austria 166 47 52 67 Arerbajan 214 60 97 57 Bahaman, The 58 0 48 15 Bahaman, The 58 0 36 16 Bahaman, The 58 0 36 16 Bahrana 36 0 36 0 36 0 Barbados 302 140 0 16 Barbados 37 27 162 46 Barbados 319 157 88 74 Belgium 160 20 40 100 Belgium 160 20 40 100 Belgium 170 30 120 120 Belgium 170 30				94	144
Antigua and Barbuda 207 23 136 44 Argentina 405 105 84 214 Argentina 405 105 84 214 Argentina 405 105 84 214 162 97 Australia 105 37 18 55 66 Austria 166 47 52 67 52 67 Austria 166 6 97 7 57 58 10 10 10 10 10 10 10 10 10 10 10 10 10	Algeria				189
Argentina 405 105 84 215 97 162 97 162 97 163 164 215 162 97 164 165 166 47 7 52 65 65 166 47 7 52 65 65 166 47 7 52 65 65 165 165 165 165 165 165 165 165 1			75	125	82
Armenia 380 121 162 97 Australia 105 37 18 Australia 105 37 18 Australia 106 47 52 67 Australia 166 47 52 67 Bahamas, The 58 0 48 17 Bahamas, The 58 0 38 0 38 10 Bangladesh 300 140 0 165 Bangladesh 300 140 0 165 Bangladesh 300 140 0 165 Belgrus 319 157 88 77 Belgrus 319 157 88 77 Belgrus 160 20 40 170 Belgrum 160 20 40 170 Belgrum 160 20 40 170 Belgrum 170 30 120 120 Benin 270 30 120 120 Buttan 274 250 24 0 62 Boshia and Herzegovina 407 68 81 1 258 Brazil 2600 736 490 137 Brazil 2600 736 490 137 Brazil 2600 736 490 137 Brunel Darussalam 86 66 30 120 Brunel Brunel 374 77 78 48 150 Brunel Brunel 374 78 78 78 78 78 78 78 78 78 78 78 78 78	•••••		23		48
Australia 105 37 18 55 66 Australia 166 47 52 66 Azerbaijan 1214 60 97 55 66 10 48 110 10 10 10 10 10 10 10 10 10 10 10 10					
Austria         166         47         52         67           Bahamas, The         58         0         48         11           Bahamas, The         58         0         48         11           Bahrlani         36         0         36         12           Barplados         237         27         162         48           Belarus         319         157         88         77           Belgium         160         20         40         10           Belize         147         27         60         60           Benin         270         30         120         122           Buttan         1274         250         24         0           Bosina and Herzegovina         407         68         81         25           Bosina and Herzegovina         407         68         81         25           Brazil         2600         736         490         137			121		97
Azerbajan 214 60 97 55 58 60 48 116 218 214 60 97 55 58 60 48 116 218 214 60 97 58 214 217 116 218 218 218 218 218 218 218 218 218 218	•••••••••••••				50
Baharian         58         0         48         11           Bahrjani         36         0         36         0           Bangladesh         302         140         0         162           Belarus         319         157         88         7           Belarus         160         20         40         100           Belize         147         27         60         66           Belize         147         27         60         66           Bernin         270         30         120         120           Burlan         274         250         24         0           Bosnia         1025         110         507         400           Bosnia         1025         110         507         400           Bosnia         152         40         40         77           Brazil         250         74         40         77           Bosnia         41         258         40         40         77           Brazil         250         736         40         10         77           Brazil         260         66         60         30				52	67
Bangladesh         302         140         0         162         188           Barbados         237         27         162         48           Belarus         319         157         88         72           Belgium         160         20         40         100           Belize         147         27         60         66           Bernin         270         30         120         122           Butan         274         250         24         0           Bolivia         1025         1110         507         400           Bosnia and Herzegovina         407         68         81         25           Bostawan         152         40         40         72           Brazil         2600         736         490         137           Brusel Darussalam         96         66         30         0           Burusia Faso         270         30         120         120           Burusia Faso         270         30         120         120           Burusia Faso         270         30         120         120           Carnbodia         173         23			60		5/
Bangladesh         302         140         0         162         188           Barbados         237         27         162         48           Belarus         319         157         88         72           Belgium         160         20         40         100           Belize         147         27         60         66           Bernin         270         30         120         122           Butan         274         250         24         0           Bolivia         1025         1110         507         400           Bosnia and Herzegovina         407         68         81         25           Bostawan         152         40         40         72           Brazil         2600         736         490         137           Brusel Darussalam         96         66         30         0           Burusia Faso         270         30         120         120           Burusia Faso         270         30         120         120           Burusia Faso         270         30         120         120           Carnbodia         173         23			<u>U</u>	40	
Barbados 237 27 162 44 Belarus 319 157 88 77 Belarus 160 20 40 100 Belize 147 27 60 66 Benin 270 30 120 120 Belize 147 27 60 66 Benin 270 30 120 120 Belize 157 40 250 24 0 Belize 157 40 250 25 25 25 25 25 25 25 25 25 25 25 25 25			140		162
Belarus         319         157         88         74           Belgium         160         20         40         100           Belize         147         27         60         66           Berin         274         250         24         0           Bolivia         1025         110         507         400           Bosnia and Herzegovina         407         60         81         255           Botswana         152         40         40         40         72           Brazil         2600         736         490         137         72           Bruel Darussalam         96         66         30         10         12         12           Bruel Darussalam         96         66         30         10         12			27		48
Belgium         160         20         40         100           Benin         270         30         120         122           Benin         270         30         120         122           Bolivia         025         110         507         408           Bosinia and Herzegovina         407         68         81         255           Botswana         152         40         40         72           Brazil         2600         736         490         137           Brazil         2600         736         490         137           Brunel Darussalam         96         66         30         0           Bulgaria         454         33         256         185           Bursinia         270         30         120         120           Bursinia         274         76         48         150           Cambodia         173         23         84         66           Cambodia         174         162         294           Cameron         530         174         162         294           Cameron         530         174         162         294					74
Belize         147         27         60         66           Benin         270         30         120         122           Bhutan         274         280         24         0           Bosilvia         1025         110         567         40           Bosma and Herzegovina         407         66         81         258           Botswana         152         40         40         72           Bracel         66         30         127           Bracel         66         30         127           Bruel Darussalam         96         66         30         10           Bruell Darussalam         96         66         30         10           Bruell Darussalam         96         66         30         120           Bruell Darussalam         96         66         30         120         120           Carl Carl Carl Carl Carl Carl Carl Carl					100
Benin   270   30   120			27		60
Bhutan   274   250   24   0.50   Bosinia   1025   110   507   408   Bosinia and Herzegovina   407   68   81   255   Bostswana   152   40   40   40   75   Brazil   2600   736   490   1374   Brunet Darussalam   86   66   30   0   Brunet Darussalam   86   66   30   120   120   Bulgaria   454   33   256   166   Burkina Faso   270   30   120   120   Burundi   274   76   48   150   Camboolia   173   23   84   66   Cameroon   630   174   162   294   Canada   131   45   36   55   Cape Verde   186   55   55   66   Cape Verde   186   55   55   Cape Verde   187   300   216   218   Chad   732   300   216   218   Chad   732   300   216   218   Chila   318   70   142   100   Commons   100   4   48   48   Congo, Dem. Rep.   348   116   124   100   Congo, Rep.   602   275   146   180   Congo, Rep.   602   275   146   180   Costa Rica   226   18   100   100   Costa Rica   226   100   36   100   Costa Rica   226   30   30					
Bosnia and Herzegovira         407         68         81         258           Botswana         152         40         40         77           Brazil         2600         736         490         137           Brunel Darussalam         36         66         68         30         70           Bulgaria         454         33         256         165           Burkina Faso         270         30         120         120           Burkina Faso         270         30         120         120           Camboolia         173         23         84         66           Camboolia         173         23         84         66           Camboolia         131         45         36         55           Cameron         630         174         162         294           Canada         131         45         36         56         66           Cane Verde         166         35         85         85         66           Central African Republic         483         24         240         219           Chad         732         300         216         216           Chile	•••••••••		250		0
Bosnia and Herzegovira         407         68         81         258           Botswana         152         40         40         77           Brazil         2600         736         490         137           Brunel Darussalam         36         66         68         30         70           Bulgaria         454         33         256         165           Burkina Faso         270         30         120         120           Burkina Faso         270         30         120         120           Camboolia         173         23         84         66           Camboolia         173         23         84         66           Camboolia         131         45         36         55           Cameron         630         174         162         294           Canada         131         45         36         56         66           Cane Verde         166         35         85         85         66           Central African Republic         483         24         240         219           Chad         732         300         216         216           Chile	••••••••••	1025		507	408
Bulgaria         454         33         256         165           Burkina Faso         270         30         120         122           Burundi         274         76         48         150           Cambodia         173         23         84         66           Cameroon         630         174         162         294           Canada         131         45         36         50           Cape Verde         186         35         85         66           Central African Republic         483         24         240         219           Chad         732         300         216         216           Chile         291         42         125         122           China         318         70         142         106           Colombia         203         50         87         66           Comoros         100         4         48         48           Congo, Rep.         602         275         146         18           Congo, Rep.         602         275         146         18           Costa Rica         226         18         100         10	Bosnia and Herzegovina				258
Bulgaria         454         33         256         165           Burkina Faso         270         30         120         122           Burundi         274         76         48         150           Cambodia         173         23         84         66           Cameroon         630         174         162         294           Canada         131         45         36         50           Cape Verde         186         35         85         66           Central African Republic         483         24         240         219           Chad         732         300         216         216           Chile         291         42         125         122           China         318         70         142         106           Colombia         203         50         87         66           Comoros         100         4         48         48           Congo, Rep.         602         275         146         18           Congo, Rep.         602         275         146         18           Costa Rica         226         18         100         10					72
Bulgaria         454         33         256         165           Burkina Faso         270         30         120         122           Burundi         274         76         48         150           Cambodia         173         23         84         66           Cameroon         630         174         162         294           Canada         131         45         36         50           Cape Verde         186         35         85         66           Central African Republic         483         24         240         219           Chad         732         300         216         216           Chile         291         42         125         122           China         318         70         142         106           Colombia         203         50         87         66           Comoros         100         4         48         48           Congo, Rep.         602         275         146         18           Congo, Rep.         602         275         146         18           Costa Rica         226         18         100         10			736	490	1374
Burkina Faso         270         30         120         120           Burundi         271         76         48         150           Cambodia         173         23         84         86           Cameron         630         174         162         294           Canada         131         45         36         59           Cape Verde         188         35         85         66           Certral African Republic         433         24         240         219           Chad         732         300         216         216           Chile         291         42         125         124           Chile         291         42         125         124           China         318         70         142         106           Colombia         203         50         87         66           Comors         100         4         48         48           Comgo, Dem. Rep.         348         1116         124         10           Congo, Pen.         602         275         146         18           Costa Rica         226         18         100         10					0
Burundi		<b>.</b>			
Cambodia         173         23         84         66           Cameron         630         174         162         294           Canada         131         45         36         30           Cape Verde         186         35         85         66           Central African Republic         483         24         240         219           Chad         732         300         216         217           Chile         291         42         125         124           China         318         70         142         106           Colina         318         70         142         106           Colombia         203         50         87         66           Comoros         100         4         48         48           Congo, Den. Rep.         348         116         124         108           Costa Rica         226         18         100         10           Costa Rica         226         18         100         10           Cota d'Ivoire         270         30         120         120           Croatia         196         60         96         96			30		
Cameroon         630         174         182         294           Canada         131         45         36         59           Cape Verde         186         35         85         86           Central African Republic         483         24         240         219           Chad         732         300         216         216           Chile         291         42         125         124           Chile         291         4         48         48           Comoros         100         4         48         48           Compo, Bep.         602         275         146         18           Corgo, Rep.         602         275         146         18           Costa Rica         226         18         100         10 <tr< td=""><td>••••••••••••</td><td></td><td></td><td></td><td></td></tr<>	••••••••••••				
Canada         191         45         36         50           Cape Verde         186         35         85         66           Central African Republic         483         24         240         219           Chad         732         300         216         216           Chile         291         42         125         124           China         318         70         142         106           China         318         70         142         106           Colombia         203         50         87         66           Comors         100         4         48         48           Congo, Dem. Rep.         348         116         124         108           Congo, Rep.         602         275         146         181           Costa Rica         226         18         100         100           Cota d'Ivoire         270         30         120         120           Croatia         196         60         96         44           Cyprus         147         29         78         44           Cyprus Arab Republic         413         94         217         <			23 17/1		
Cape Verde         186         35         85         66           Central African Republic         483         24         240         219           Chad         732         300         216         216           Chile         291         42         125         124           Chile         291         42         125         124           China         318         70         142         100           Colombia         203         50         87         66           Comoros         100         4         48         48           Compo. Pep.         348         116         124         100           Congo. Rep.         602         275         146         18           Costa Rica         226         18         100         108           Cota Vivoire         270         30         120         120           Croatia         196         60         96         40           Cyprus         147         29         78         40           Cyprus         147         29         78         40           Cyprus         147         29         78         40		· · · · · • · · · · · · · · · · · · · ·			
Central African Republic         483         24         240         219           Chad         732         300         216         216           Chile         291         42         125         124           China         318         70         142         106           Colombia         203         50         87         66           Comoros         100         4         48         48           Congo, Pem. Rep.         348         116         124         108           Congo, Pem. Rep.         602         275         146         181           Costa Rica         226         18         100         108           Côte d'Ivoire         270         30         120         120           Croatia         196         60         96         40           Cyprus         147         29         78         40           Czech Republic         413         94         217         102           Denmark         130         25         65         40           Czech Republic         324         82         80         16           Dominica         117         15         48			35	85	
Chald         732         300         216         216           Chile         291         42         125         124           China         318         70         142         106           Colombia         203         50         87         66           Comoros         100         4         48         48           Congo, Dem Rep.         348         116         124         100           Congo, Rep.         602         275         146         18           Corgo, Rep.         602         275         146         18           Costa Rica         226         18         100         100           Cote d'Ivoire         270         30         120         120           Croatia         196         60         96         40           Cyprus         147         29         78         44           Czech Republic         413         94         217         102           Denmark         130         25         65         40           Dibouti         82         30         36         16           Dominica         117         15         48         54					219
Chile         291         42         125         124           China         318         70         142         106           Colombia         203         50         87         66           Comoros         100         4         48         48           Congo, Dem. Rep.         348         116         124         108           Congo, Rep.         602         275         146         18           Costa Rica         226         18         100         108           Côte d'Ivoire         270         30         120         120           Coroatia         196         60         96         44           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           Dominica Republic         324         82         80         162           Ecuador         654         108         306         24				216	216
China         318         70         142         106           Colombia         203         50         87         66           Comoros         100         4         48         48           Congo, Dem. Rep.         348         116         124         108           Congo, Rep.         602         275         146         181           Costa Rica         226         18         100         108           Cote d'Ivoire         270         30         120         120           Cotatia         196         60         96         40           Cyprus         147         29         78         40           Cyprus         147         29         78         40           Cyprus         147         29         78         40           Cyprus         130         25         65         40           Demark         130         25         65         40	Chile			125	124
Congo, Dem. Rep.         348         116         124         108           Congo, Rep.         602         275         146         181           Costa Rica         226         18         100         102           Côte d'Ivoire         270         30         120         120           Croatia         196         60         96         40           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           Dominica Republic         324         82         80         165           Ecuador         654         108         306         24           Egypt, Arab Rep.         392         69         165         158           El Salvador         320         128         96         96           Estonia         81         20         34         27           Ethiopia         306         150         132	China	318	70	142	106
Congo, Dem. Rep.         348         116         124         108           Congo, Rep.         602         275         146         181           Costa Rica         226         18         100         102           Côte d'Ivoire         270         30         120         120           Croatia         196         60         96         40           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           Dominica Republic         324         82         80         165           Ecuador         654         108         306         24           Egypt, Arab Rep.         392         69         165         158           El Salvador         320         128         96         96           Estonia         81         20         34         27           Ethiopia         306         150         132	•••••••••••		50		66
Congo, Rep.         602         275         146         181           Costa Rica         226         18         100         108           Cote d'Ivoire         270         30         120         120           Croatia         196         60         96         40           Cyprus         147         29         78         40           Czech Republic         413         94         217         102           Denmark         130         25         65         40           Dijbouti         82         30         36         16           Dominica         117         15         48         54           Dominica Republic         324         82         80         162           Ecuador         654         108         306         24           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	***************************************	<b>.</b>			
Costa Rica         226         18         100         108           Côte d'Ivoire         270         30         120         120           Croatia         196         60         96         40           Cyprus         147         29         78         40           Czech Republic         413         94         217         102           Demmark         130         25         65         40           Djibouti         82         30         36         16           Dominica         117         15         48         54           Dominica Republic         324         82         80         162           Ecuador         654         108         306         240           Egypt, Arab Rep.         392         69         165         158           El Salvador         392         69         165         158           Equatorial Guinea         492         145         160         187           Eritrea         216         24         96         96           Estonia         81         20         34         27           Eithopia         306         150         132					
Côte d'Ivoire         270         30         120         120           Croatia         196         60         96         40           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         185         57         68         60					
Croatia         196         60         96         40           Cyprus         147         29         78         40           Czech Republic         413         94         217         102           Denmark         130         25         65         40           Djibouti         82         30         36         16           Dominica         1117         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         185         57         68         60           Finland         93         21         48         24	••••••••••••	· · · · · • · · · · · · · · · · · · · ·			
Cyprus         147         29         78         40           Czech Republic         413         94         217         102           Demmark         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         185         57         68         60           Finland         93         21         48         24           France         132         26         80         26	•••••••••••				
Czech Republic         413         94         217         102           Denmark         130         25         65         40           Dijbouti         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         185         57         68         60           Finland         93         21         48         24           France         132         26         80         26           Gabon         488         137         131         220					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         185         57         68         60           Finland         93         21         48         24           France         132         26         80         26           Gabon         488         137         131         220           Gambia, The         376         40         96         240           Georgia         280         109         56         115		······································	· · · · · · · · · · · · · · · · · · ·	······	
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         185         57         68         60           Finland         93         21         48         24           France         132         26         80         26           Gabon         488         137         131         220           Gambia, The         376         40         96         240           Georgia         280         109         56         115			25		40
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         185         57         68         60           Finland         93         21         48         24           France         132         26         80         26           Gabon         488         137         131         220           Gambia, The         376         40         96         240           Georgia         280         109         56         115	•••••••		30		16
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         185         57         68         60           Finland         93         21         48         24           France         132         26         80         26           Gabon         488         137         131         220           Gambia, The         376         40         96         240           Georgia         280         109         56         115	<u></u>	<b>.</b>	· · · · · · · · · · · · · · · · · · ·		54
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         185         57         68         60           Finland         93         21         48         24           France         132         26         80         26           Gabon         488         137         131         220           Gambia, The         376         40         96         240           Georgia         280         109         56         115					162
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       185       57       68       60         Finland       93       21       48       24         France       132       26       80       26         Gabon       488       137       131       220         Gambia, The       376       40       96       240         Georgia       280       109       56       115			108		240
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       185       57       68       60         Finland       93       21       48       24         France       132       26       80       26         Gabon       488       137       131       220         Gambia, The       376       40       96       240         Georgia       280       109       56       115					158
Eritrea         216         24         96         96           Estonia         81         20         34         27           Ethiopia         306         150         132         24           Fiji         185         57         68         60           Finland         93         21         48         24           France         132         26         80         26           Gabon         488         137         131         220           Gambia, The         376         40         96         240           Georgia         280         109         56         115	•••••••••••		· · · · · · · · · · · · · · · · · · ·		96
Estonia         81         20         34         27           Ethiopia         306         150         132         24           Fiji         185         57         68         60           Finland         93         21         48         24           France         132         26         80         26           Gabon         488         137         131         220           Gambia, The         376         40         96         240           Georgia         280         109         56         115	••••••••••••••				187
Ethiopia         306         150         132         24           Fiji         185         57         68         60           Finland         93         21         48         24           France         132         26         80         26           Gabon         488         137         131         220           Gambia, The         376         40         96         240           Georgia         280         109         56         115			24	96	96
Fiji     185     57     68     60       Finland     93     21     48     24       France     132     26     80     26       Gabon     488     137     131     220       Gambia, The     376     40     96     240       Georgia     280     109     56     115		<del>.</del>			27
Finland         93         21         48         24           France         132         26         80         26           Gabon         488         137         131         220           Gambia, The         376         40         96         240           Georgia         280         109         56         115					24
France         132         26         80         26           Gabon         488         137         131         220           Gambia, The         376         40         96         240           Georgia         280         109         56         115	••••••				
Gabon     488     137     131     220       Gambia, The     376     40     96     240       Georgia     280     109     56     115	<u></u>		26 26		
Gambia, The         376         40         96         240           Georgia         280         109         56         115	•••••••••••				
Georgia 280 109 56 115	••••••				240
					115
	Germany	218	41	134	43
	***************************************		· · · · · · · · · · · · · · · · · · ·		96

Economy Greece	Total tax time Corpor	rate income tax time La	bour tax time Cons	
220000			Doui tax tillic Odlis	umption tax time
31EECE	193	78	46	6
Grenada	140	32	72	3
Guatemala	326	44	126	15
Guinea	440	32	192	21
Guinea-Bissau	208	160	24	2
Guyana	256	41		
Haiti	184		48 72 93	
Honduras	224	40 35		7: 9: 9:
Hong Kong SAR, China	78	50	28	
Hungary	277	35	146	Ω
celand	140	40	60	4
India	243	45		10
			93	
ndonesia	259	75	94	9 7 3
ran, Islamic Rep.	344	32	240	
raq	312	24 10	288	
reland	80		40	3
srael	235	110	60	6
taly	269	39	198	3: 4: 3:
Jamaica	368	30	290	4
Japan	330	155	140	3
Jordan	151	10	90	5 4
Kazakhstan	188	10 75 43 48	70	4
Kenya	308	43	70 51 72	21. 2.
Kiribati	120	48	72	
Korea, Rep.	187	82	80	2
Kosovo	162	32		8
Kuwait	98	32 0	41 98	8: 7:
Kyrgyz Republic	210	60	71	
Lao PDR	362	138	42	10
			139	18: 9:
Latvia	264	31 40		9.
Lebanon	180	40 70	100	4
Lesotho	324		104	15
Liberia	151	60 	60	3
Libya	889	679	210	3 5
Lithuania	175	32	85	5
Luxembourg	55	19	14	2:
Macedonia, FYR	119	19	56	4-
Madagascar	183	19 19 9 67	72	10:
Malawi	175	67	78	3
Malaysia	133	26	77	3
Maldives	413	96	88	22
Mali	270	30	120	12 <sup>.</sup> 2.
Malta	139	23	92	2
Marshall Islands	128		96	3:
Mauritania	696	0 120	96	48
Mauritius	152	36	48	6
,	334		64	10
Mexico Micronesia, Fed. Sts.	128	170 0	96	10
		0 42 57	94	3. 4. 7.
Moldova	181	42		4:
Mongolia	192	5/	63	
Montenegro	320	43	98	17
Morocco	232	70	42	12
Mozambique	230	50 32	60	12 <sup>.</sup> 9.
Myanmar	155		25	9
Namibia	314	40	46	22
Vepal	326	120	84	12:
Netherlands	123	25	64	3-
New Zealand	152	34	59	5
Nicaragua	207	67	76	6-
Niger	270	30	120	12
	956	398	396	 16
Vigeria				
Nigeria Norway	83	24	15	16: 4:

Table 3: Time to comply	Number of hours			
Economy	Total tax time Corpor	ate income tax time	Labour tax time Consu	mption tax time
Pakistan	577	40	40	497
Palau	142	40 46	96	0
Panama	417	83	144	190
Papua New Guinea	207	153	8	46
Paraguay	384	144	96	144
Peru	293	39		110
Philippines	193	42	144 38	113
Poland	286	62	124	100
			·····	
Portugal Puerto Rico	275	63	116	96
••••••••••••••••••••••••••••	218	80	60	/8
Qatar	41	5	36	0
Romania	200	5 40 60	102	78 0 58 41
Russian Federation	177		76	41
Rwanda	113	19	36	58
Samoa	224	48	96	80 0 192
San Marino	52	4	48	0
São Tomé and Príncipe	424	40	192	192
Saudi Arabia	72	32	40	0
Senegal	644	114	96	434
Serbia	279	48	126	105
Seychelles	76	40	36	0
Sierra Leone	353	15	168	170
Singapore	82	32	10	40
Slovak Republic	207	42	62	103
Slovenia	260		96	74
Solomon Islands	80	90 8	30	42
South Africa	200	100	50	50
•••••••••••••••••••••••••••••				84
South Sudan	218	56	78	04
Spain	167	33	90 52	44 142
Sri Lanka	210	16	52	142
St. Kitts and Nevis	203	27	128	48
St. Lucia	97	11	51	48 35 45
St. Vincent and the Grenadines	108	14	49	45
Sudan	180	70	70	40
Suriname	199	48 8	70 24	127
Swaziland	110		48	54
Sweden	122	50	36	36 8 0
Switzerland	63	15	40	8
Syrian Arab Republic	336	300	36	0
Taiwan, China	221	161	27	33
Tajikistan	224	80	48	96
Tanzania	176	62	54	60
Thailand	264	160	48	56
Timor-Leste	276	132	144	0
Togo	270	30	120	120
Tonga	182		30	144
Trinidad and Tobago	210	8 45	75	90
Tunisia	144	64	30	50
••••••	226	49	80	97
Turkey	209	49 41	66	102
Uganda	390	100	140	
Ukraine				150
United Arab Emirates	12	0 37	12	0
United Kingdom	110	3/	48	25
United States	175	87	55	33
Uruguay	310	88	114	108
Uzbekistan	205	66	69	70
Vanuatu	120	0 120	24	96
Venezuela, RB	792 872		288	384
Vietnam	872	217	335	320
West Bank and Gaza	170	26	96	48
Yemen, Rep.	248	56	72	120
Zambia	183	63	60	60
Zimbabwe	242	78	96	68
••••••••••••••••••		<del>.</del>		

Table 4: Total Tax Rate		Total Tax	······	
Economy	Total Tax Rate Profit ta	<b></b>	ax Total Tax Rate Other tax	
Afghanistan	36.3	0.0	0.0	36.
Albania	31.7	9.4	18.8	3.
Algeria	71.9	6.6	29.6	35.
Angola	52.1	25.2	9.0 9.5	17.
Antigua and Barbuda	41.0	26.2 3.0	29.4	5.5
Argentina Armenia	107.8 38.8	<u>3.0</u> 15.0	23.0	75.
Australia	47.0	26.2	20.2	0. 0.
Austria	52.4	15.3	34.7	2.
Azerbaijan	40.0	12.9	24.8	2.
Bahamas, The	46.6	0.0	6.1	40.
Bahrain	13.5	0.0	13.5	0.
Bangladesh	35.0	25.7	0.0	9.
3arbados	40.8	25.5	12.3	3.
3elarus	54.0	13.4	39.0	1.0
3elgium	57.5	6.4	50.3	1. 0.
3elize	33.2	24.7	7.0	1.
3enin	65.9	14.8	27.3	23.
Bhutan	40.8	36.3	0.0	4.
Bolivia	83.4	0.0	18.8	64.
Bosnia and Herzegovina	25.5	7.0	15.9	2. 3.
Botswana	25.4	21.7	0.0	3.
Brazil	68.3	24.9	39.6	3.
Brunei Darussalam	16.1 27.7	7.6	8.5	0.
Bulgaria Burkina Faso	43.9	4.9 15.2	20.2 22.6	2. 6.
Burundi	51.6	38.6	10.2	2.
Cambodia	21.4	19.1	0.1	2.:
Cameroon	48.8	30.0	18.3	0.
Canada	24.3	6.6	12.9	4.
Cape Verde	37.2	18.0	18.5	0.
Central African Republic	87.6	0.0	19.8	67.
Chad	73.8	31.3	28.4	14.
Chile	27.7	21.2	3.8	2.
China	63.7	6.2	49.6	7.5
Colombia	76.0	18.7	28.8	28.
Comoros	217.9	31.4	0.0	186.
Congo, Dem. Rep.	118.1	58.9	7.9	51.
Congo, Rep.	63.8	0.0	31.3	32.
Costa Rica	55.3	19.2	29.5	6.
Côte d'Ivoire	46.4	8.8	22.1	15.
Croatia	19.8	0.0	17.9	1.5
Cyprus	22.5	9.1	12.0	1.
Czech Republic	48.1	7.7	38.4	2.
Denmark	27.0	20.3	3.6	3.
Djibouti	37.8	17.7	17.7	2.
Dominica	37.1	26.0	7.9	3
Dominican Republic	43.5	23.7	18.6 13.7	1.: 3.:
Ecuador Egypt, Arab Rep.	33.9 42.6	16.9 13.2	25.8	ა
El Salvador	38.1	20.4	17.2	3. 0.
quatorial Guinea	44.1	0.0	25.4	18.
ritrea	84.5	8.8	0.0	75.
stonia	49.4	8.1	39.4	1.
-thiopia	33.4	26.0	4.2	3.:
iji	31.2	20.5	10.4	0.
inland	39.8	14.1	24.5	1.:
rance	64.7	8.7	51.7	4.
Gabon	43.5	18.4	22.7	2.
Gambia, The	283.2	6.1	12.8	264.
Georgia	16.4	14.3	0.0	2.
Germany	49.4	23.0	21.8	4.
Ghana	22.9	22.0	0.7	0.5

Table 4: Total Tax Rate		Total Tax Rat	е	
Economy Total	Tax Rate Prof	fit tax Total Tax Rate Labour tax T		ces Total Tax Rate
Greece	44.0	11.2	32.0	0.8
Grenada	45.3	27.6	5.6	12.1
Guatemala	40.9	25.9	14.3	0.7
Guinea	91.2	17.2	27.8	46.2
Guinea-Bissau	45.9	14.9	24.8	6.2
Guyana	32.5	21.1	8.8	2.6
Haiti	40.4	23.8	12.4	4.2
Honduras	39.2	26.1	5.1	8.0
Hong Kong SAR, China	22.9 49.7	17.5	5.3	0.1
Hungary	49.7 29.9	11.6 9.0	34.6 18.0	3.5
Iceland India	29.9 62.8	24.4	20.7	2.9 17.7
Indonesia	32.2	18.1	10.8	3.3
Iran, Islamic Rep.	<u>32.2</u> 44.1	17.8	25.9	0.4
······································	27.8	14.2	13.5	0.4
Iraq Ireland	25.7	12.3	12.1	1.3
Israel	23.7 29.9	23.3	4.7	1.9
Italy	29.9 65.8	20.3	43.4	1.9 0 1
Jamaica	44.3	26.4	12.9	2.1 5.0
Japan	49.7	27.2	17.9	3.0 4 A
Jordan	28.9	12.8	13.8	2.3
Kazakhstan	28.6	15.9	11.2	1
Kenya	44.2	28.2	6.8	4.6 2.3 1.5 9.2
Kiribati	31.8	23.3	8.5	0.0
Korea, Rep.	27.9	14.2	13.4	0.3
Kosovo	15.4		5.6	0.7
Kuwait	12.4	9.1 0.0	12.4	0.0
Kyrgyz Republic	33.4	6.2	19.5	0.0 7.7
Lao PDR	26.8	20.5	5.6	0.7
Latvia	35.9	4.9	27.3	3.7
Lebanon	30.2	6.1	24.1	0.0
Lesotho	16.0	13.1	0.0	2.9
Liberia	26.6	18.3	5.4	2.9 2.9
Libya	31.6	20.8	10.5	0.3
Lithuania	43.1	6.0	35.2	1.9
Luxembourg	20.7	4.1	16.0	0.6
Macedonia, FYR	8.2	6.3	0.0	1.9 1.5
Madagascar	35.8	14.0	20.3	1.5
Malawi	34.9	20.7	9.6	4.6
Malaysia	36.3	19.3	15.6	1.4
Maldives	28.9	11.7	7.9	9.3
Mali	49.5	9.6	34.3	5.6
Malta	41.0	29.7	10.7	0.6
Marshall Islands	64.8	0.0	11.8	53.0
Mauritania	68.2	0.0	17.6	50.6
Mauritius	28.2	10.6	10.3	7.3
Mexico	53.7	24.1	28.2	1.4
Micronesia, Fed. Sts.	59.9 40.4	0.0	7.9 30.6	52.0
Moldova Mongolia	40.4 24.6	9.6 10.2	<del></del>	0.2 2.0
Mongolia Montenegro	24.6	7.2	12.4 12.8	2.0
Morocco	20.9 49.6	25.2	22.7	0.9 1.7
Mozambique	37.5	30.9		2.1
Myanmar	48.9	26.6	4.5 0.0	22.3
Namibia	21.8	17.7	1.0	3.1
Nepal	31.5	17.7 17.2	11.3	3.0
Netherlands	39.3	20.8	18.2	0.3
New Zealand	34.6	29.9	3.1	1.6
Nicaragua	64.9	23.0	20.3	21.6
Niger	48.0	21.5	20.1	6.4
Nigeria	33.8	22.3	10.8	0.7
Norway	40.7	24.8	15.9	0.0
Oman	22.0	10.0	11.8	0.2
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Table 4: Total Tax Rate	Total Tax Rate			
Economy	. <b> </b>	<del></del>	x Total Tax Rate Other tax	
Pakistan	34.7	18.0	15.1	1.6
Palau	75.2 40.5	65.8 11.4	9.3 19.8	0. <sup>-</sup> 9.0
Panama Papua New Guinea	42.1	22.0	11.7	8.4
Paraguay	35.0	9.6	18.6	6.8
Peru	36.4	23.1	11.0	2.3
Philippines	44.5	19.6	10.8	14.
Poland	41.6	14.1	26.0	1.5
Portugal	42.3	15.1	26.7	0.5
Puerto Rico	50.7	15.8	14.4	20.5
Qatar Romania	11.3 42.9	0.0 10.3	11.3 31.5	0.0
Russian Federation	42.9 50.7	8.0	31.5 36.7	1. <sup>-</sup> 6.0
Rwanda	29.9	21.9	5.6	24
Samoa	18.9	11.9	7.0	2. <sub>4</sub> 0.0
San Marino	42.2	12.4	29.4	0.4
São Tomé and Príncipe	32.5	22.1	6.8	3.6
Saudi Arabia	14.5	2.1	12.4	0.0
Senegal	48.5	18.0	24.0	6.5
Serbia	36.8	11.6	23.0	2.2
Seychelles	25.7	23.3	1.7	0.7
Sierra Leone	32.4	18.2	11.3	2.9
Singapore	27.1 47.2	4.9	17.6	4.6
Slovak Republic Slovenia	47.2 32.5	7.0 12.9	39.6 18.2	0.6
Solomon Islands	24.9	15.2	8.5	1.4 1.2
South Africa	30.1	21.9	4.1	4.
South Sudan	28.7	7.1	19.2	2.4
Spain	58.6	21.2	36.8	0.6
Sri Lanka	55.1	1.0	16.9	37.2
St. Kitts and Nevis	51.9	32.2	11.3	8.4
St. Lucia	34.6	25.8	5.6	3.2
St. Vincent and the Grenadines	38.7	30.2	5.1	3.4 3.7
Sudan	36.1	13.8	19.2	
Suriname	27.9	27.9	0.0	0.0
Swaziland	36.5	28.2	4.0 35.5	4.3
Sweden Switzerland	52.0 29.1	16.0 9.2	35.5 17.8	4.3 0.5 2.
Syrian Arab Republic	39.7	20.0	19.3	 0 ر
Taiwan, China	35.0	12.6	19.0	0. <sub>4</sub> 3. <sub>4</sub>
Tajikistan	86.0	0.0	28.5	57.5
Tanzania	44.9	20.4	18.0	6.5
Thailand	29.8	22.5	4.0	3.3
Гimor-Leste	11.0	11.0 9.3	0.0	0.0
Годо	49.4		27.1	13.0
Tonga	29.6	22.9	5.6	1.
rinidad and Tobago	29.1	21.6	5.8	1.7
Funisia	62.4	15.4	25.2	21.8
Turkey	40.2 36.6	18.1 25.2	18.8	3.0
Jganda Jkraine	36.6 54.9	25.2	11.3 43.1	0.° 0.6
Juited Arab Emirates	14.9	0.0	14.1	0.t
Jnited Kingdom	34.0	21.6	10.6	0.8 1.8
United States	46.3	27.9	9.9	8.5
Jruguay	41.9	23.6	15.6	2.7
Jzbekistan	99.3	0.8	28.2	70.3
/anuatu	8.4	0.0	4.5	3.9
/enezuela, RB	61.7	6.5	18.0	37.2
/ietnam	35.2	11.4	23.7	0.
Vest Bank and Gaza	16.5	16.2	0.0	0.0 1.0
/emen, Rep.	32.7	20.1	11.3	1.3
Zambia	15.1	1.2	10.4	3.5
Zimbabwe	35.3	20.8	5.1	9.4

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