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 |
|------------------------------|
| Economy Overall Rank |
| Afghanistan 94 |
| Albania 160 |
| Algeria 170 |
| Angola 154 |
| Antigua and Barbuda 142 |
| Argentina 149 |
| Armenia 108 |
| Australia 48 |
| Austria 77 |
| Azerbaijan 76 |
| Bahamas, The 51 |
| Bahrain 7 |
| Bangladesh 97 |
| Barbados 121 |
| Belarus 129 |
| Belgium 75 |
| Belize 45 |
| Benin 173 |
| Bhutan 71 |
| Bolivia 180 |
| Bosnia and Herzegovina 128 |
| Botswana 39 |
| Brazil 156 |
| Brunei Darussalam 22 |
| Bulgaria 91 |
| Burkina Faso 157 |
| Burundi 137 |
| Cambodia 66 |
| Cameroon 176 |
| Canada 8 |
| Cape Verde 102 |
| Central African Republic 181 |
| Chad 184 |
| Chile 36 |
| China 122 |
| Colombia 99 |
| Comoros 114 |
| O D D 174 |
| Congo Bon 199 |
| Costa Rica 125 |
| Côte d'Ivoire 159 |
| Croatia 42 |
| Cyprii 21 |
| Czech Republic 120 |
| Denmark 13 |
| Djibouti 67 |
| Dominios 74 |
| Dominican Republic 98 |
| Equador 84 |
| Faynt, Arab Rep. 145 |
| El Salvador 153 |
| Equatorial Guinea 173 |
| Eritrea 146 |
| |

| Table 1: Rankings | |
|----------------------|--------------|
| Economy | Overall Rank |
| Estonia | 50 |
| Ethiopia | 103 |
| Fiji | 85 |
| Finland | 23 |
| France | 53 |
| Gabon | 146 |
| Gambia, The | 179 |
| Georgia | 33 |
| Germany | 72 |
| Ghana | 89 |
| Greece | 56 |
| Grenada | 85 |
| Guatemala | 124 |
| Guinea | 183 |
| Guinea-Bissau | 146 |
| Guyana | 118 |
| Haiti | 123 |
| Honduras | 139 |
| Hong Kong SAR, China | |
| Hungary | 118 |
| Iceland | 41 |
| India | 152 |
| ••••• | 132 |
| Indonesia | 129 |
| Iran, Islamic Rep. | |
| Iraq | 65 |
| Ireland | 6 |
| Israel | 82 |
| Italy | 131 |
| Jamaica | 163 |
| Japan | 127 |
| Jordan | 35 |
| Kazakhstan | 17 |
| Kenya | 164 |
| Kiribati | 9 |
| Korea, Rep. | 30 |
| Kosovo | 44 |
| Kuwait | 11 |
| Kyrgyz Republic | 168 |
| Lao PDR | 126 |
| Latvia | 52 |
| Lebanon | 37 |
| Lesotho | 95 |
| Liberia | 45 |
| Lithuania | 60 |
| Luxembourg | 14 |
| Macedonia, FYR | 24 |
| Madagascar | 68 |
| Malawi | 58 |
| Malaysia | 15 |
| Maldives | 57 |
| Mali | 166 |
| Malta | 27 |
| Marshall Islands | 92 |

Table 1: Rankings

| Table 1: Rankings | |
|--------------------------------|------|
| Economy Overall | Rank |
| Mauritania | 177 |
| Mauritius | 12 |
| Mexico | 107 |
| Micronesia, Fed. Sts | 85 |
| Moldova | 109 |
| Mongolia | 70 |
| Montenegro | 81 |
| Morocco | 110 |
| Mozambique | 105 |
| Namibia | 112 |
| Nepal | 114 |
| Netherlands | 29 |
| New Zealand | 21 |
| Nicaragua | 158 |
| Niger | 151 |
| Nigeria | 155 |
| Norway | 19 |
| Oman | 10 |
| Pakistan | 162 |
| Palau | 83 |
| Panama | 172 |
| Papua New Guinea | 106 |
| Paraguay | 141 |
| Peru | 85 |
| Philippines | 143 |
| Poland | 114 |
| Portugal | 77 |
| Puerto Rico | 104 |
| Qatar | 2 |
| Romania | 136 |
| Russian Federation | 64 |
| Rwanda | 25 |
| Samoa | 79 |
| São Tomé and Principe | 144 |
| Saudi Arabia | 3 |
| Senegal | 178 |
| Serbia | 149 |
| Seychelles | 20 |
| Sierra Leone | 117 |
| Singapore | 5 |
| Slovak Republic | 100 |
| Slovenia | 63 |
| Solomon Islands | 26 |
| South Africa | 32 |
| Spain | 34 |
| Sri Lanka | 169 |
| St Kitte and Novie | 135 |
| St. Lucia | 43 |
| St. Vincent and the Grenadines | 72 |
| Sudan | 101 |
| Suriname | 49 |
| Swaziland | 58 |
| Sweden | 38 |
| | |

| Table 1: Rankings | |
|----------------------|--------------|
| Economy | Overall Bank |
| Cwitzorland | 18 |
| Syrian Arab Republic | 111 |
| Taiwan, China | 54 |
| Tajikistan | 175 |
| Tanzania | 133 |
| Thailand | 96 |
| Timor-Leste | 61 |
| Togo | 167 |
| Tonga | 40 |
| Trinidad and Tobago | 90 |
| Tunisia | 62 |
| Turkey | 90 |
| Uganda | 93 |
| Ukraine | 165 |
| United Arab Emirates | 1 |
| United Kingdom | 16 |
| United States | 69 |
| Uruguay | 140 |
| Uzbekistan | 161 |
| Vanuatu | 28 |
| Venezuela, RB | 185 |
| Vietnam | 138 |
| West Bank and Gaza | 55 |
| Yemen, Rep. | 113 |
| 7amhia | 47 |
| Zimbabwe | 134 |

| Table 2: Tax payments | Number of payments | | | | | |
|--------------------------|--------------------|----------------------------------|---------------------|--|--|--|
| Economy | | x payments Labour tax payments O | ther taxes payments | | | |
| Afghanistan | 20 | 1 12 | 7 | | | |
| Albania | 44 | 13 12 | 19 | | | |
| Algeria | 29 | 0 12 | 17 | | | |
| Angola | 31 | 4 12 | 15 | | | |
| Antigua and Barbuda | 57 | 13 24 | 20 | | | |
| Argentina | 9 | 1 1 | 7 | | | |
| Armenia | 13 | 1 1 | | | | |
| Australia | 11 | 1 4 | 6 | | | |
| Austria | 12 | 1 4 1 3 | 8 | | | |
| Azerbaijan | 18 | 1 12 | 8 5 | | | |
| Bahamas, The | 18 | 1 12 | 5 | | | |
| Bahrain | 13 | 0 12 | 1 | | | |
| Bangladesh | 20 | 5 0 | 15 | | | |
| Barbados | 28 | 4 12 | 12 | | | |
| Belarus | 10 | 1 5 | 4 | | | |
| Belgium | 11 | 1 2 | 8 | | | |
| Belize | 29 | 12 1 | 16 | | | |
| Benin | 55 | 12 1 5 24 | 7G | | | |
| Bhutan | 8 | 2 2 | 26 4 | | | |
| Bolivia | 42 | 1 12 | აი | | | |
| Bosnia and Herzegovina | 42 | 12 1 | 29 31 | | | |
| | | | ال مام | | | |
| Botswana | 32 | 6 13 | 13 | | | |
| Brazil | 9 | 2 2 1 24 | 5 2 | | | |
| Brunei Darussalam | 27 | ······ | 2 | | | |
| Bulgaria | 15 | 1 1 | 13 | | | |
| Burkina Faso | 46 | 2 24 | 20 | | | |
| Burundi | 25 | 6 4 | 15 | | | |
| Cambodia | 40 | 12 12 | 16 | | | |
| Cameroon | 44 | 13 12 | 19 | | | |
| Canada | 8 | 1 3 3 24 | 4 | | | |
| Cape Verde | 41 | | 14 27 | | | |
| Central African Republic | 55 | 4 24 | | | | |
| Chad | 54 | 12 24 1 1 | 18 | | | |
| Chile | 6 | 1 1 | 4 | | | |
| China | 7 | 2 1 | 4 7 | | | |
| Colombia | 9 | 1 1 | 7 | | | |
| Comoros | 33 | 3 12 | 18 | | | |
| Congo, Dem. Rep. | 32 | 1 16 | 15 | | | |
| Congo, Rep. | 61 | 5 36 | 20 | | | |
| Costa Rica | 23 | 5 1 | 17 | | | |
| Côte d'Ivoire | 62 | 3 24 | 35 | | | |
| Croatia | 18 | 1 12 | 5 | | | |
| Cyprus | 28 | 5 12 | 11 | | | |
| Czech Republic | 8 | 1 2 | 5 | | | |
| Denmark | 10 | 3 1 | 6 | | | |
| Djibouti | 35 | 5 12 | 18 | | | |
| Dominica | 37 | 5 12 | 20 | | | |
| Dominican Republic | 9 | 1 4 | Δ | | | |
| Ecuador | | 2 1 | 5 | | | |
| Egypt, Arab Rep. | 29 | 1 12 | 16 | | | |
| El Salvador | 53 | 13 24 | 16 | | | |
| Equatorial Guinea | 46 | 1 24 | 21 | | | |
| Eritrea | 30 | 2 12 | | | | |
| •••••••••••••••• | | | 16 | | | |
| Estonia Ethiopia | 8 31 | 1 0 2 12 | | | | |
| •••••••••••••••••••••• | | | | | | |
| Fiji Finland | 34 | 5 14 | 15 | | | |
| Finland | 8 | 1 3 1 2 | 4 | | | |
| France | 7 | | | | | |
| Gabon | 26 | 3 4 | 19 | | | |
| Gambia, The | 5 <u>0</u> | 5 13 | 32 | | | |
| Georgia | 5 | 1 1 | 3 | | | |
| Germany | 9 | 2 1 | 6 | | | |

| Economy Total tax payments Profit tax payments Labour tax payments Other taxes payments Graece 8 1 1 1 2 1 Greece 8 1 1 12 17 Guatemala 24 1 1 12 11 Guinea-Bissau 46 5 12 29 Guyana 35 6 12 7 Hall 46 6 25 15 Hong Kong SAR, China 3 1 1 1 1 Hungary 12 3 2 2 7 Incia 33 2 2 2 7 India 33 2 2 2 7 Incia 33 2 2 2 7 Incia 33 2 2 2 7 India 33 2 2 2 7 Indonesia 61 | Table 2: Tax payments | | Number of p | ayments | |
|--|-----------------------|--------------------|---|---------------------------------------|---|
| Ghana \$2 | ••••• | Total tax payments | • | ···· | Other taxes payments |
| Genada Quatemala | Ghana | | 6 | 12 | 14 |
| Guinea Bissau 46 5 3 3 66 192 174 114 12 115 115 115 115 115 115 115 115 115 | Greece | | 1 | | |
| Guinea S8 | | | ••••• | | |
| Quinea-Bissau 46 5 12 28 Guyana 35 6 12 17 Hallt 46 6 25 15 Hong Kong SAR, China 3 1 1 1 1 Hungary 12 3 2 7 1 1 27 Iceland 29 1 1 1 27 1 1 27 1 1 27 1 1 27 1 1 27 1 1 27 1 1 27 1 1 27 1 1 27 1 1 27 1 1 27 1 1 27 1 1 27 1 1 27 1 1 2 2 1 1 1 2 2 1 2 2 1 1 2 2 1 1 2 2 1 2 2 1 | | | · · · · · · · · · · · · · · · · · · · | | 11 |
| Guyana 35 6 12 17 Halt 46 6 25 15 Honduras 47 5 13 29 Hong Kong SAR, China 3 1 27 Incian 33 2 2 24 4 7 Indonesia 51 13 24 4 14 1 1 12 2 1 1 12 7 1 1 12 0 1 1 12 1 1 2 1 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 <td< td=""><td></td><td></td><td>· • • • • • • • • • • • • • • • • • • •</td><td></td><td></td></td<> | | | · • • • • • • • • • • • • • • • • • • • | | |
| Halth Honduras 47 5 13 29 Hong Kong SAR, China 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | 5 | | |
| Honduras Hong Kong SAR, China 3 1 1 1 1 Hungary 12 3 2 7 Inclia Inclia 33 2 2 24 7 Inclia Indianossa 151 13 24 7 Inclia Inclias 151 13 24 7 Inclias Inclias 151 13 24 7 Inclias Inclias 151 13 24 7 Inclias I | | | · · · · · · · · · · · · · · · · · · · | | 1/ |
| Hong Kong SAR, China 3 | •••••••••••••••• | | | | |
| Hungary 12 3 2 7 7 1 1 2 27 1 1 2 27 1 1 1 2 2 20 1 1 1 2 2 2 2 2 2 2 2 2 2 | | | 1 | · · · · · · · · · · · · · · · · · · · | |
| Incidae 33 2 24 7 7 1 1 1 2 7 7 1 1 1 2 7 7 1 1 1 2 7 7 1 1 1 1 1 1 1 1 | | 12 | 3 | | *************************************** |
| Incidae 33 2 24 7 7 1 1 1 2 7 7 1 1 1 2 7 7 1 1 1 2 7 7 1 1 1 1 1 1 1 1 | Iceland | 29 | | <u></u> 1 | 27 |
| Indonesia | India | 33 | | 24 | 7 |
| Iraq | Indonesia | | 13 | 24 | 14 |
| Iraq | Iran, Islamic Rep. | | 1 | | 7 |
| Israel 33 | Iraq | 13 | · · · · · · · · · · · · · · · · · · · | | 0 |
| Italy 15 2 1 12 2 Jamaica 36 4 12 22 10 Japan 14 2 2 10 Jordan 25 1 12 12 Kazakhstan 7 1 1 1 5 Kenya 41 5 14 22 0 Korea, Rep. 10 1 2 7 Kosovo 33 5 12 0 Kwait 12 0 12 0 Kwait 12 0 12 0 Kwyayz Republic 51 5 12 34 Lao PDR 34 4 12 18 Latvia 7 1 1 1 5 Lebano 19 1 12 6 Lebano 33 5 12 16 Libria 33 5 12 16 < | | | 1 | | 6 |
| Jamaica 36 4 12 20 Japan 14 2 2 2 10 Japan 154 2 2 2 10 Jordan 25 1 1 12 12 12 Kazakhstan 7 1 1 1 7 5 Kenya 41 5 1 1 1 2 2 Kiribati 7 5 2 0 Korea, Rep. 10 1 2 12 16 Kosovo 33 5 12 16 Kuwait 12 0 12 16 Kuwait 12 0 12 0 12 Kuwait 12 0 12 18 Lae PDR 34 4 12 18 Lae PDR 34 4 12 18 Labanon 19 1 12 6 Lebanon 19 1 1 2 6 Liberia 33 5 12 16 Liberia 33 5 12 16 Liberia 33 5 12 16 Liberia 11 1 2 8 Luxembourg 23 5 12 16 Macadonia, FYR 29 12 1 16 Macadonia, FYR 29 12 1 16 Malawi 26 2 8 8 16 Malawi 26 2 8 8 16 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 6 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Mali 45 4 29 12 Malta 6 1 1 1 4 Marshall Islands 21 0 16 Marshall Islands 21 0 16 Marshall Islands 21 0 16 Marcoon 17 1 1 1 2 2 Martinaria 37 1 1 13 23 Maurituria 7 1 1 1 2 3 Mauritania 37 1 1 13 23 Maurituria 7 1 1 1 2 3 Maurituria 9 1 1 1 2 1 1 Mongolia 41 1 1 1 2 1 1 1 Mongolia 41 1 1 1 1 2 1 1 1 Mongolia 37 7 1 1 1 1 2 1 1 Mongolia 37 7 1 1 1 1 2 1 1 Mongolia 41 1 1 2 1 1 1 Mongolia 41 1 1 1 1 1 1 1 1 1 Mongolia 41 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | 2 | | 19 |
| Japan 14 2 2 10 Jordan 25 1 12 12 12 12 12 12 12 12 12 12 12 12 12 10 1 1 2 2 0 6 6 10 1 1 2 0 0 12 1 1 1 1 2 2 1 1 1 2 | | | 2 | 1 | 12 |
| Jordan 25 1 12 12 Kazakhstan 7 1 1 5 Kenya 41 5 14 22 Kiribati 7 5 2 0 Korea, Rep. 10 1 2 7 Kosovo 33 5 12 16 Kuwait 12 0 12 0 Kyrgyz Republic 51 5 12 34 Lae PDR 34 4 12 34 Latvia 7 1 1 1 5 Lebanon 19 1 12 6 Lebanon 19 1 12 1 Lebanon 19 <th< td=""><td></td><td></td><td></td><td></td><td>20</td></th<> | | | | | 20 |
| Kenya 41 5 14 22 Kiribati 7 5 2 0 Korea, Rep. 10 1 2 7 Kosovo 33 5 12 16 Kuwait 12 0 12 0 Krygx Republic 51 5 12 34 Lao PDR 34 4 12 18 Latvia 7 1 1 1 5 Lebanon 19 1 12 6 Lebanon 33 5 12 16 Liberia 33 5 12 16 Liberia 33 5 12 16 Liburia 11 1 2 8 Luxembourg 23 5 12 16 Maccornia, FYR 29 12 1 16 Macadonia, FYR 29 12 8 14 Malaiwi <th< td=""><td></td><td></td><td></td><td></td><td></td></th<> | | | | | |
| Kenya 41 5 14 22 Kiribati 7 5 2 0 Korea, Rep. 10 1 2 7 Kosovo 33 5 12 16 Kuwait 12 0 12 0 Krygx Republic 51 5 12 34 Lao PDR 34 4 12 18 Latvia 7 1 1 1 5 Lebanon 19 1 12 6 Lebanon 33 5 12 16 Liberia 33 5 12 16 Liberia 33 5 12 16 Liburia 11 1 2 8 Luxembourg 23 5 12 16 Maccornia, FYR 29 12 1 16 Macadonia, FYR 29 12 8 14 Malaiwi <th< td=""><td></td><td>-<u></u></td><td><u>!</u></td><td></td><td>5</td></th<> | | - <u></u> | <u>!</u> | | 5 |
| Korea, Rep. 10 1 2 7 Kosovo 33 5 12 16 Kuwait 12 0 12 0 Kyrgyz Republic 51 5 12 34 Lao PDR 34 4 12 18 Latvia 7 1 1 1 5 Lebanon 19 1 12 6 Lesotho 33 5 12 16 Liberia 33 5 12 16 Maccolonia, FVR 29 12 1 16 Madegascar 23 1 8 14 Malawii <td< td=""><td>••••••••••••••••••</td><td></td><td></td><td></td><td>22</td></td<> | •••••••••••••••••• | | | | 22 |
| Korea, Rep. 10 1 2 7 Kosovo 33 5 12 16 Kuwait 12 0 12 0 Kyrgyz Republic 51 5 12 34 Lao PDR 34 4 12 18 Latvia 7 1 1 1 5 Lebanon 19 1 12 6 Lesotho 33 5 12 16 Liberia 33 5 12 16 Maccolonia, FVR 29 12 1 16 Madegascar 23 1 8 14 Malawii <td< td=""><td></td><td>7</td><td>5</td><td>2</td><td>0</td></td<> | | 7 | 5 | 2 | 0 |
| Kuwait 12 0 12 0 Kyrgyz Republic 51 5 12 34 Lao PDR 34 4 12 18 Latvia 7 1 1 1 5 Lebanon 19 1 12 6 Lebanoth 33 5 12 16 Liberia 33 5 12 16 Liberia 33 5 12 16 Libreria 33 5 12 16 Libreria 33 5 12 16 Libreria 33 5 12 16 Macrosconia, FVR 29 12 1 1 16 Maccadonia, FVR 29 12 1 1 16 16 Malawii 26 2 8 16 14 1 16 Malawii 45 4 29 12 1 1 1< | Korea, Rep. | 10 | | 2 | 7 |
| Kyrgyz Hepublic 51 5 12 34 Lab PDR 34 4 12 18 Labvia 7 1 1 1 5 Lebanon 19 1 12 6 Lesotho 33 5 12 16 Liberia 33 5 12 16 Lithuania 11 1 2 2 Luxembourg 23 5 12 6 Macedonia, FYR 29 12 1 16 Madagascar 23 1 8 14 Malaysia 13 2 2 9 12 Malaysia 13 2 2 2 9 12 Malaysia 13 2 2 2 9 12 Mali 45 4 29 12 1 Maritius 17 3 8 6 Maril 4 | Kosovo | | 5 | | 16 |
| Kyrgyz Hepublic 51 5 12 34 Lab PDR 34 4 12 18 Labvia 7 1 1 1 5 Lebanon 19 1 12 6 Lesotho 33 5 12 16 Liberia 33 5 12 16 Lithuania 11 1 2 2 Luxembourg 23 5 12 6 Macedonia, FYR 29 12 1 16 Madagascar 23 1 8 14 Malaysia 13 2 2 9 12 Malaysia 13 2 2 2 9 12 Malaysia 13 2 2 2 9 12 Mali 45 4 29 12 1 Maritius 17 3 8 6 Maril 4 | | | 0 | | 0 |
| Lesotho 33 5 12 16 Liberia 33 5 12 16 Libruania 11 1 2 8 Luxembourg 23 5 12 6 Macdagascar 29 12 1 16 Madaysia 26 2 8 16 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Mali 45 4 29 12 Marshall Islands 21 0 16 5 Mauritania 37 1 13 23 Maurituis 7 1 1 5 Mexico 6 1 2 3 Mexico 6 <t< td=""><td></td><td></td><td></td><td>12</td><td>34</td></t<> | | | | 12 | 34 |
| Lesotho 33 5 12 16 Liberia 33 5 12 16 Libruania 11 1 2 8 Luxembourg 23 5 12 6 Macdagascar 29 12 1 16 Madaysia 26 2 8 16 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Mali 45 4 29 12 Marshall Islands 21 0 16 5 Mauritania 37 1 13 23 Maurituis 7 1 1 5 Mexico 6 1 2 3 Mexico 6 <t< td=""><td></td><td>34</td><td>4</td><td></td><td>18</td></t<> | | 34 | 4 | | 18 |
| Lesotho 33 5 12 16 Liberia 33 5 12 16 Libruania 11 1 2 8 Luxembourg 23 5 12 6 Macdagascar 29 12 1 16 Madaysia 26 2 8 16 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Mali 45 4 29 12 Marshall Islands 21 0 16 5 Mauritania 37 1 13 23 Maurituis 7 1 1 5 Mexico 6 1 2 3 Mexico 6 <t< td=""><td></td><td></td><td>11</td><td></td><td>5</td></t<> | | | 11 | | 5 |
| Liberia 33 5 12 16 Lituania 11 1 2 8 Luxembourg 23 5 12 6 Macedonia, FYR 29 12 1 16 Madagascar 23 1 8 14 Malawi 26 2 8 16 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Mali 45 4 29 12 Marshall Islands 21 0 16 5 Mauritania 37 1 13 23 Mauritania 7 1 1 2 3 | | | I | | <u>0</u> |
| Lithuania 11 1 2 8 Luxembourg 23 5 12 6 Macedonia, FVR 29 12 1 16 Madagascar 23 1 8 14 Malawi 26 2 8 16 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Mali 45 4 29 12 Maria 6 1 1 1 4 Marshall Islands 21 0 16 5 Mauritania 37 1 13 23 Mauritus 7 1 1 3 23 Mexico 6 1 2 3 Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 <t< td=""><td></td><td></td><td>5 5</td><td></td><td></td></t<> | | | 5 5 | | |
| Madagascar 23 1 8 14 Malawi 26 2 8 16 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Mali 45 4 29 12 Malta 6 1 1 1 4 Marshal Islands 21 0 16 5 Mauritania 37 1 13 23 Mauritus 7 1 1 5 Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 16 Morcoco 17 1 12 4 Mozambique 37 7 12 18 Nepa | | | | | 8 |
| Madagascar 23 1 8 14 Malawi 26 2 8 16 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Mali 45 4 29 12 Malta 6 1 1 1 4 Marshal Islands 21 0 16 5 Mauritania 37 1 13 23 Mauritus 7 1 1 5 Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 16 Morcoco 17 1 12 4 Mozambique 37 7 12 18 Nepa | | | | | 6 |
| Madagascar 23 1 8 14 Malawi 26 2 8 16 Malaysia 13 2 2 2 9 Maldives 17 3 8 6 Mali 45 4 29 12 Malta 6 1 1 1 4 Marshal Islands 21 0 16 5 Mauritania 37 1 13 23 Mauritus 7 1 1 5 Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 16 Morcoco 17 1 12 4 Mozambique 37 7 12 18 Nepa | | | | | 16 |
| Malawi 26 2 8 16 Malaysia 13 2 2 9 Malices 17 3 8 6 Mali 45 4 29 12 Matta 6 1 1 4 Maryitalia 37 1 13 23 Mauritius 7 1 1 5 Mauritius 7 1 1 5 Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 12 Morocco 17 1 12 4 Mozambique 37 7 12 18 Nembla 37 3 12 22 Nepal 34 4 12 18 Nepal 34 4 12 18 Netherlands 9 1 1 2 5 Nicaragua 42 1 24 17 Nicaragua 42 | Madagascar | | • | 8 | 14 |
| Maldives 17 3 8 6 Mali 45 4 29 12 Marshall slands 21 0 16 5 Mauritania 37 1 13 23 Mauritius 7 1 1 1 5 Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 16 Morocco 17 1 12 16 Mozambique 37 7 12 18 Nepal 34 4 12 18 Nepal 34 4 12 18 Nepal 34 4 12 18 New Zealand 8 1 2 5 Nicaragua | Malawi | | 2 | 8 | 16 |
| Mali (Mali) 45 4 29 12 Malta 6 1 1 4 Marshall Islands 21 0 16 5 Mauritania 37 1 13 23 Mauritius 7 1 1 1 5 Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 16 Mozambique 37 7 12 18 Mozambique 37 7 12 18 Namibia 37 3 12 22 Nepal 34 4 12 18 Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Nigeria 41 3 14 24 Nicaragua 42 1 3 10 18 Norway 4 1 1 1 1 | | | | | 9 |
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| Marshall Islands 21 0 16 5 Mauritania 37 1 13 23 Mauritius 7 1 1 1 5 Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 16 Morocco 17 1 12 4 Mozambique 37 7 12 18 Namibia 37 3 12 22 Nepal 34 4 12 18 Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria <td></td> <td></td> <td>4</td> <td>·····</td> <td>12</td> | | | 4 | ····· | 12 |
| Mauritania 37 1 13 23 Mauritius 7 1 1 1 5 Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 16 Mozambique 37 7 12 18 Namibia 37 3 12 22 Nepal 34 4 12 18 Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | | | 1 | | |
| Mauritius 7 1 1 5 Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 16 Morocco 17 1 12 4 Mozambique 37 7 12 18 Nepal 34 4 12 18 Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Norway 4 1 1 1 2 | | | 1 | | |
| Mexico 6 1 2 3 Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 16 Morocco 17 1 12 4 Mozambique 37 7 12 18 Namibia 37 3 12 22 Nepal 34 4 12 18 Netherlands 9 1 1 1 2 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | | •••••• | <u>!</u> | 1 | |
| Micronesia, Fed. Sts 21 0 4 17 Moldova 48 1 28 19 Mongolia 41 12 12 12 17 Montenegro 29 1 12 16 Morocco 17 1 12 4 Mozambique 37 7 12 18 Namibia 37 3 12 22 Nepal 34 4 12 18 Netherlands 9 1 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | | 6 | <u>-</u> | | |
| Moldova 48 1 28 19 Mongolia 41 12 12 17 Montenegro 29 1 12 16 Morocco 17 1 12 4 Mozambique 37 7 12 18 Namibia 37 3 12 22 Nepal 34 4 12 18 Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | Micronesia, Fed. Sts | 21 | | 4 | 17 |
| Montenegro 29 1 12 16 Morocco 17 1 12 4 Mozambique 37 7 12 18 Namibia 37 3 12 22 Nepal 34 4 12 18 Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | Moldova | | | 28 | |
| Morocco 17 1 12 4 Mozambique 37 7 12 18 Namibia 37 3 12 22 Nepal 34 4 12 18 Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | Mongolia | | 12 | | 17 |
| Mozambique 37 7 12 18 Namibia 37 3 12 22 Nepal 34 4 12 18 Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | | | 1 | | 16 |
| Namibia 37 3 12 22 Nepal 34 4 12 18 Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | | | 1 | | |
| Nepal 34 4 12 18 Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | | | 7 | | |
| Netherlands 9 1 1 7 New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | | | 3 | | |
| New Zealand 8 1 2 5 Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | | | 4 | | |
| Nicaragua 42 1 24 17 Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 1 2 | | 9 | ! 1 | | ••••• |
| Niger 41 3 14 24 Nigeria 41 3 20 18 Norway 4 1 1 2 | | | ······································ | | |
| Nigeria 41 3 20 18 Norway 4 1 1 2 | | | 3 | | |
| Norway 4 1 1 1 2 | | 41 | | | |
| Oman 14 1 12 1 | | 4 | 1 | · · · · · · · · · · · · · · · · · · · | |
| | | 14 | 1 | 12 | 1 |

| Table 2: Tax payments | Total tay nayments - Profit | Number of payment | •••••• | |
|--------------------------------|-----------------------------|---------------------------------------|-------------------------|---|
| Economy | | · · · · · · · · · · · · · · · · · · · | | axes payments |
| Pakistan | 47 | 5 4 | 25 | 1 |
| Palau | 11 | | 4 | |
| Panama | 60 | 13 | 16 | 3. |
| Papua New Guinea | 33 | . <u>.</u> | 13 | 19 |
| Paraguay | 35 | 5 | 12 | 18 |
| Peru | 9 | 1 | 2 | (|
| Philippines | 47 | 1 | 36 | 1(|
| Poland | 18 | 1 | 1 | 1(|
| Portugal | 8 | 1 | 1 | 29 |
| Puerto Rico | 16 | 5 | 6 | Į. |
| Qatar | 4 | 1 | 1 | |
| Romania | 41 7 | 4 | 12 | 2 |
| Russian Federation | 7 | 1 | 2 | |
| Rwanda | 17 | 4 | 4 | |
| Samoa | 37 | 5 | 24 | |
| São Tomé and Principe | 42 | 5 2 | 12 | 2 |
| Saudi Arabia | 3 | 1 | <u>-</u> | - |
| Senegal | 59 | 3 | 36 | 2 |
| Serbia | 66 | 12 | 12 | 4: |
| Seychelles | 27 | 12 | 12 | , |
| Sierra Leone | 33 | 5 | 12 | |
| | 5 5 | 1 | <u>12</u> | 10 |
| Singapore | 5 20 | · · · · · · · · · · · · · · · · · · · | ····· | ٠ |
| Blovak Republic Blovenia | | 1 1 | 1 | 1 |
| | | 1 | 1 10 | |
| Solomon Islands | 33 | 5 | 12 | 1 |
| South Africa | 9 | 2 | 3 | |
| Spain | 8 | <u>1</u> | 1 | |
| Sri Lanka | 61 | 5 4 | 24 | 32 |
| St. Kitts and Nevis | 36 | 4 | 12 | 20 |
| St. Lucia | 32 | 1 <u>.</u> | 12 | 19 |
| St. Vincent and the Grenadines | 36 | 4 | 12 | 20 |
| Sudan | 42 | 2 | 12 | 28 |
| Suriname | 29 | 4 | 12 | 10 |
| Swaziland | 33 | 2 | 13 | 1 |
| Sweden | 4 | 1 | | |
| Switzerland | 19 | 2 | <u>1</u> <u>7</u> | 1 |
| Syrian Arab Republic | 19 | 2 2 | 12 | 11 |
| raiwan, China | 12 | 2 | 3 | • |
| rajikistan | 69 | | 12 | 4 |
| Tanzania Tanzania | 48 | 5 | 24 | 1: |
| hailand | 22 | 11 5 2 | 13 | |
| Timor-Leste | 18 | <u></u> Б | 12 | |
| | <u></u> | <u>5</u> 5 | 24 | 2 |
| logo logo | | ე - | | |
| onga | 31 | <u>l</u> | 12 | 1 |
| rinidad and Tobago | 39 | 4 | 24 | 1 |
| unisia | 8 | 1 | 4 | |
| Turkey | 15 | 1 | 1 | 1 |
| Jganda | 31 | 3 | 12 | 1 |
| Jkraine | 28 | 1 | 24 | |
| Inited Arab Emirates | 4 | 0 | 1 | |
| Inited Kingdom | 8 | 1 | 1 | |
| Inited States | 11 | 2 | 4 | |
| Iruguay | 33 | 1 | 24 | |
| Izbekistan | 41 | 8 | 12 | 2 |
| anuatu | 31 | 0 | 12 | 1 |
| enezuela, RB | 71 | 14 | 28 | 2 |
| /ietnam | 32 | 6 | 12 | <u>-</u> 1 |
| Vest Bank and Gaza | 39 | 14 | 12 | 1: |
| /emen, Rep. | 39 44 | 17 | 24 | ! <u>\</u> 19 |
| | | | | |
| Zambia | 37 | 5 | 13 | 19 |
| Zimbabwe | 49 | 5 | 14 | 30 |

| Table 3: Time to comply | Total tax time | Number Corporate income tax time | Labour tax time | Consumption tax time |
|---------------------------------------|---|---|---------------------------------------|----------------------|
| Economy | · · · · · · · · · · · · · · · · · · · | *************************************** | | |
| Afghanistan | 275 | 77 119 | 120 94 | 78 |
| Albania | 357 451 | 152 | 110 | 144 |
| Algeria Angolo | 282 | 75 | 125 | 189 |
| Angola Antigua and Barbuda | 202 | 23 | 136 | 82 48 |
| Arigua and Barbuda Argentina | 405 | 105 | 84 | 216 |
| Armenia | 380 | 121 | 162 | 97 |
| Australia | 109 | 37 | 18 | 54 |
| Austria | 170 | 49 | 54 | |
| Ausma Azerbaijan | 214 | 60 | 97 | 67 57 |
| Bahamas, The | 58 | 10 | 48 | |
| Bahrain Bahrain | 36 | 0 | 36 | (|
| Bangladesh | 302 | 140 | 0 | 162 |
| Barbados | 237 | 27 | 162 | 48 |
| Belarus | 338 | 166 | 93 | 79 |
| | 156 | 20 | 40 | 96 |
| Belgium Belize | 147 | 27 | 60 | 60 |
| Benize Benin | 270 | 30 | 120 | 120 |
| Bhutan | 270 274 | 250 | 24 | 120 |
| Bolivia | 1025 | 250 110 | 507 | 408 |
| Bosnia and Herzegovina | 407 | 68 | 81 | 258 |
| · · · · · · · · · · · · · · · · · · · | 152 | 40 | 40 | |
| Botswana Brazil | 2600 | | 490 | |
| | · · · · · · · · · · · · · · · · · · · | 736 | | 1374 |
| Brunei Darussalam | 96 454 | 66 | 30 | 100 |
| Bulgaria Burkina Faso | · · · · · · · · · · · · · · · · · · · | 33 30 | 256 120 | 165 |
| | 270 274 | *************************************** | | 120 |
| Burundi | · · · · · · · · · · · · · · · · · · · | 80 23 | 48 | 146 |
| Cambodia | 173 654 | 23 180 | 84 174 | 66 |
| Cameroon | · • • • • • • • • • • • • • • • • • • • | *************************************** | | 300 |
| Canada Cana Varda | 131 186 | 45 35 | 36 85 | 50 |
| Cape Verde | · · · · · · • · · · · · · · · · · · · · | | · · · · · · · · · · · · · · · · · · · | 66 |
| Central African Republic | 504 | 24 | 240 | 240 |
| Chad | 732 | 300 | 216 | 216 |
| Chile | 291 | 42 | 125 | 124 |
| China | 338 | 74 | 152 | 112 |
| Colombia | 203 | 50 | 87 | 66 |
| Comoros | 100 | 4 | 48 | 48 |
| Congo, Dem. Rep. | 336 | 116 | 124 | 96 |
| Congo, Rep. | 606 | 275 | 150 | 181 |
| Costa Rica | 226 | 18 | 100 | 108 |
| Côte d'Ivoire | 270 | 30 | 120 | 120 |
| Croatia | 196 | 60 | 96 | 40 |
| Cyprus | 147 | 29 | 78 | 4(|
| Czech Republic | 413 | 94 | 217 | 102 |
| Denmark | 130 | 25 20 | 65 | 4(|
| Djibouti Dansinia | 82 | 30 | 36 | |
| Dominica | 120 | 15 | 48 | 57 |
| 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 Fatania | 216 | 24 | 96 | 96 |
| Estonia | 85 | 20 | 34 | 31 |
| Ethiopia -::: | 306 | 150 | 132 | 24 |
| Fiji | 163 | 42 | 61 | 60 |
| Finland | 93 | 21 | 48 | 24 |
| -rance | 132 | 26 | 80 | 26 |
| Gabon | 488 | 137 | 131 | 220 |
| Gambia, The Georgia | 376 | 40 109 | 96 56 | 240 115 |
| | 280 | 100 | | |

| Table 3: Time to comply | | Number o | f hours | |
|-------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------|
| Economy | Total tax time | Corporate income tax time | Labour tax time | Consumption tax time |
| Ghana | 224 | 40 | 88 | 9 |
| Greece | 202 | 78 | 46 | 7 |
| Grenada | 140 | 32 | 72 | 3 |
| Guatemala | 332 | 44 | 132 | 15 |
| Guinea | 416 | 32 | 192 | |
| Guinea-Bissau | 208 | 160 | 24 | 2 |
| Guyana | 263 | 48 | 48 | 16 |
| Haiti | 184 | 40 | 72 | 7. |
| Honduras | 224 | 35 | 93 | 9 |
| | · · · · · · · · · · · · · · · · · · · | | 28 | |
| Hong Kong SAR, China | | 50 35 | 20 146 | 9 |
| Hungary celand | 140 | 40 | 60 | |
| | 243 | | 93 | 4 |
| ndia | | 45 | · · · · · · · · · · · · · · · · · · · | 10 |
| ndonesia | 259 | 75 | 94 | 9 |
| ran, Islamic Rep. | 344 | 32 | 240 | 7 |
| raq | 312 | 24 | 288 | |
| reland | 80 | 10 | 40 | 3 |
| srael | 235 | 110 | 60 | 6 |
| aly | 269 | 39 | 198 | 3 |
| amaica | 368 | 30 | 290 | 4 |
| apan | 330 | 155 | 140 | 3 |
| ordan | 151 | 10 | 90 | 5 |
| (azakhstan | 188 | 75 | 70 | 4 |
| (enya | 340 | 45 | 52 | 24 |
| (iribati | 120 | 48 | 72 | |
| (orea, Rep. | 207 | 94 | 74 | 3 |
| Cosovo | 164 | 32 | 42 | 9 |
| Cuwait | 98 | 0 | 98 | |
| ýrgyz Republic | 210 | 60 | 71 | 7 |
| ao PDR | 362 | 138 | 42 | 18 |
| .atvia | 264 | 31 | 139 | 9 |
| .ebanon | 180 | 40 | 100 | 4 |
| esotho | 324 | 70 | 104 | 15 |
| iberia | 158 | 60 | 60 | 3 |
| ithuania | 175 | 32 | 85 | 5 |
| uxembourg | 59 | 21 | 14 | 2 |
| Aacedonia, FYR | 119 | 19 | | |
| Madagascar | 201 | 9 | 72 | |
| Malawi | 175 | 67 | 72 78 | |
| | | 26 | | 3 |
| //alaysia | 133 | · · · · · · · · · · · · · · · · · · · | 77 | 3 |
| Maldives | 252 | 100 | 91 | 6 |
| Лali | 270 | 30 | 120 | 12 |
| /alta | 139 | 23 | 92 | 2 |
| /larshall Islands | 128 | 0 | 96 | 3 |
| /auritania | 696 | 120 | 96 | 48 |
| lauritius | 161 | 36 | 61 | 6 |
| 1exico | 337 | 155 | 69 | 11 |
| licronesia, Fed. Sts | 128 | 0 | 96 | 3 |
| 1oldova | 220 | 72 | 94 | Ę |
| longolia | 192 | 57 | 63 | <u>-</u> |
| 1ontenegro | 320 | 43 | 98 | 17 |
| lorocco | 238 | 70 | 48 | 12 |
| ozambique | 230 | 50 | 60 | 12 |
| amibia | 350 | 40 | 46 | 26 |
| lepal | 326 | 120 | 84 | 12 |
| etherlands | 127 | 25 | 64 | 3 |
| ew Zealand | 152 | 34 | 59 | 5 |
| icaragua | 207 | 67 | 76 | 6 |
| liger | 270 | 30 | 120 | 12 |
| ligeria | 956 | 398 | 396 | 16 |
| | · · · · · · · · · · · · · · · · · · · | | | |
| lorway Dman | 87 62 | 24 50 | 15 12 | 4 |

| Table 3: Time to comply | | Number of hours | | | |
|--------------------------------------|-----------------------|-----------------------|------------------|---------------------|--|
| Economy | Total tax time Corpor | ate income tax time L | abour tax time C | onsumption tax time | |
| Pakistan | 560 | 40 | 40 | 480 | |
| Palau | 142 | 46 | 96 | 0 | |
| Panama | 431 | 85 | 156 | 190 | |
| Papua New Guinea | 207 | 153 | 8 | 46 | |
| Paraguay | 387 | 144 | 96 | 147 | |
| Peru | 293 | 39 | 144 | 110 | |
| Philippines | 193 | 42 | 38 | 113 | |
| Poland | 286 | 62 | 124 | 100 | |
| Portugal | 275 | 63 | 116 | 96 | |
| Puerto Rico | 218 | 80 | 60 | 78 | |
| Qatar | 48 | 12 | 36 | 0 | |
| Romania | 216 | 40 | 118 | 58 | |
| Russian Federation | 177 | 60 | 76 | 41 | |
| Rwanda | 134 | 20 | 48 | 66 | |
| Samoa | 224 | 48 | 96 | 80 | |
| São Tomé and Principe | 424 | 40 | 192 | 192 | |
| Saudi Arabia | 72 | 32 | 40 | 0 | |
| Senegal | 666 | 120 | 96 | 450 | |
| Serbia | 279 | 48 | 126 | 105 | |
| Seychelles | 76 | 40 | 36 | 0 | |
| Sierra Leone | 357 | 15 | 168 | 174 | |
| Singapore | 82 | 32 | 10 | 40 | |
| Slovak Republic | 207 | 42 | 62 | 103 | |
| Slovenia | 260 | 90 | 96 | 74 | |
| Solomon Islands | 80 | 8 | 30 | 42 | |
| South Africa | 200 | 100 | 50 | 50 | |
| Spain | 167 | 33 | 90 | 44 | |
| Sri Lanka | 254 | 16 | 96 | 142 | |
| St. Kitts and Nevis | 203 92 | 27 | 128 | 48 | |
| St. Lucia | | 11 | 51 | 30 45 | |
| St. Vincent and the Grenadines Sudan | s 111 180 | 14 70 | 52 70 | 45 | |
| Suriname | 199 | 48 | 24 | 40 127 | |
| Swaziland | 104 | 8 | 48 | 48 | |
| Sweden | 122 | 50 | 36 | 36 | |
| Switzerland | 63 | 15 | 40 | 8 | |
| Syrian Arab Republic | 336 | 300 | 36 | 0 | |
| Taiwan, China | 221 | 161 | 27 | 33 | |
| Tajikistan | 224 | 80 | 48 | 96 | |
| Tanzania | 172 | 60 | 52 | 60 | |
| Thailand | 264 | 160 | 48 | 56 | |
| Timor-Leste | 276 | 132 | 144 | 0 | |
| Togo | 270 | 30 | 120 | 120 | |
| Tonga | 164 | 8 | 12 | 144 | |
| Trinidad and Tobago | 210 | 45 | 75 | 90 | |
| Tunisia | 144 | 64 | 30 | 50 | |
| Turkey | 223 | 46 | 80 | 97 | |
| Uganda | 213 | 45 | 66 | 102 | |
| Ukraine | 491 | 109 | 192 | 190 | |
| United Arab Emirates | 12 | 0 | 12 | 0 | |
| United Kingdom | 110 | 40 | 45 | 25 | |
| United States | 175 | 87 | 55 | 33 | |
| Uruguay | 310 | 88 | 114 | 108 | |
| Uzbekistan | 205 | 66 | 69 | 70 | |
| Vanuatu | 120 | 0 | 24 | 96 | |
| Venezuela, RB | 792 | 120 | 288 | 384 | |
| Vietnam | 872 | 217 | 335 | 320 | |
| West Bank and Gaza | 154 | 10 | 96 | 48 | |
| Yemen, Rep. | 248 | 56 | 72 | 120 | |
| | | | | | |
| Zambia | 132 | 48 | 24 | 60 | |

| Table 4: Total Tax Rate | | | Total Tax Rate | |
|---------------------------------|----------------|---------------------------|---------------------------|----------------------------|
| Economy | Total Tax Rate | Profit tax Total Tax Rate | Labour tax Total Tax Rate | Other taxes Total Tax Rate |
| Afghanistan | 36.4 | 0.0 | 0.0 | 36.4 |
| Albania | 38.7 | 8.6 | 25.3 | 4.8 |
| Algeria | 72.0 | 6.6 | 29.7 | 35.7 |
| Angola | 53.2 | 24.6 | 9.0 | 19.6 |
| Antigua and Barbuda | 41.5 | 26.0 | 9.5 | 6.0 |
| Argentina | 108.3 | 2.7 | 29.4 | 76.2 |
| Armenia | 38.8 | 15.0 | 23.0 | 0.8 |
| Australia | 47.5 | 26.0 | 20.3 | 1.2 |
| Austria | 53.1 | 15.0 | 34.7 | 3.4 |
| Azerbaijan | 40.0 | 12.9 | 24.8 | 2.3 |
| Bahamas, The | 47.8 | 33.0 | 6.1 | 8.7 |
| Bahrain | 13.9 | 0.0 | 13.5 | 0.4 |
| Bangladesh | 35.0 | 25.7 | 0.0 | 9.3 |
| Barbados | 45.4 | 24.1 | 12.7 | 8.6 |
| Belarus | 60.7 | 20.3 | 39.0 | 1.4 |
| Belgium | 57.7 | 5.4 | 50.8 | 1.5 |
| Belize | 33.2 | 24.7 | 7.0 | 1.5 |
| Benin | 65.9 | 14.8 | 27.3 | 23.8 |
| Bhutan | 40.8 83.4 | 36.3 0.0 | 0.0 18.8 | 4.5 64.6 |
| Bolivia Bosnia and Horzogovina | | 0.0 7.2 | . | 64.6 |
| Bosnia and Herzegovina Botswana | 24.1 25.3 | 7.2 21.7 | 12.6 0.0 | 4.3 |
| Brazil | 69.3 | 24.6 | 40.8 | 3.6 3.9 |
| Brunei Darussalam | | 8.3 | 8.5 | |
| | 16.8 | ი.ა 4.8 | 20.2 | 0.0 |
| Bulgaria Burkina Faso | 28.7 43.6 | 4. <u>0</u> 14.8 | 20.2 | 3.7 |
| Burundi | 53.0 | 40.0 | 10.2 | 6.2 |
| Cambodia | 22.5 | 18.9 | 0.1 | 2.8 3.5 |
| •••••• | 49.1 | 29.9 | 18.3 | 0.9 |
| Cameroon Canada | 26.9 | 8.4 | 12.7 | 5.8 |
| Cape Verde | 37.2 | 18.0 | 18.5 | 0.7 |
| Central African Republic | 65.2 | 0.0 | 19.8 | 45.4 |
| Chad | 65.4 | 31.3 | 28.4 | 5.7 |
| Chile | 28.1 | 21.1 | 3.8 | 3.2 |
| China | 63.7 | 6.2 | 49.6 | 7.9 |
| Colombia | 74.4 | 19.2 | 28.8 | 26.4 |
| Comoros | 217.9 | 31.4 | 0.0 | 186.5 |
| Congo, Dem. Rep. | 339.7 | 58.9 | 7.9 | 272.9 |
| Congo, Rep. | 62.9 | 15.1 | 32.5 | 15.3 |
| Costa Rica | 55.0 | 18.9 | 29.5 | 6.6 |
| Côte d'Ivoire | 39.5 | 9.8 | 20.1 | 9.6 |
| Croatia | 32.8 | 11.3 | 19.4 | 2.1 |
| Cyprus | 23.0 | 9.0 | 11.8 | 2.2 |
| Czech Republic | 49.2 | 7.5 | 38.4 | 3.3 |
| Denmark | 27.7 | 20.0 | 3.6 | 4.1 |
| Djibouti | 38.7 | 17.7 | 17.7 | 3.3 |
| Dominica | 37.5 | 25.9 | 7.9 | 3.7 |
| Dominican Republic | 42.5 | 22.1 | 18.6 | 1.8 |
| Ecuador | 34.6 | 17.7 | 13.7 | 3.2 |
| Egypt, Arab Rep. | 42.6 | 13.2 | 25.8 | 3.6 |
| El Salvador | 35.0 | 17.0 | 17.2 | 0.8 |
| Equatorial Guinea | 46.0 | 0.0 | 25.4 | 20.6 |
| Eritrea | 84.5 | 8.8 | 0.0 | 75.7 |
| Estonia | 67.3 | 8.0 | 39.4 | 19.9 |
| Ethiopia | 33.3 | 27.0 | 2.0 | 4.3 |
| Fiji | 37.6 | 27.3 | 10.2 | 0.1 |
| Finland | 40.6 | 15.0 | 24.4 | 1.2 |
| France | 65.7 | 8.2 | 51.7 | 5.8 |
| Gabon | 43.5 | 18.4 | 22.7 | 2.4 |
| Gambia, The | 283.5 | 6.1 | 12.8 | 264.6 |
| Georgia | 16.5 | 14.3 | 0.0 | 2.2 |
| Germany | 46.8 | 19.0 | 21.9 | 5.9 |

| Table 4: Total Tax Rate | | Total Ta | · · · · · · · · · · · · · · · · · · · | |
|---------------------------|----------------|--------------|---|--------------------|
| Economy | Total Tax Rate | | • | xes Total Tax Rate |
| Ghana | 33.5 | 18.5 | 14.7 | 0.3 |
| Greece | 44.6 | 11.0 | 32.2 | 1.4 |
| Grenada | 45.3 | 27.6 | 5.6 | 12.1 |
| Guatemala | 40.9 | 25.9 | 14.3 | 0.7 |
| Guinea | 73.2 | 23.5 | 9.6 | 40.1 |
| Guinea-Bissau | 45.9 | 14.9 | 24.8 | 6.2 |
| Guyana | 36.1 | 23.8 | 8.8 | 3.5 |
| Haiti | 40.8 | 24.1 | 12.4 | 4.3 |
| Honduras | 40.3 23.0 | 26.6 17.6 | 5.1 5.3 | 8.6 0.1 |
| Hong Kong SAR, China | 50.3 | 12.3 | 34.5 | 3.5 |
| Hungary Iceland | 33.0 | 10.4 | 9.8 | 12.8 |
| India | 61.8 | 24.6 | 18.2 | 19.0 |
| Indonesia | 34.5 | 23.7 | 10.6 | 0.2 |
| Iran, Islamic Rep. | 44.1 | 17.8 | 25.9 | 0.4 |
| Iraq | 28.1 | 14.6 | 13.5 | 0.0 |
| Ireland | 26.4 | 11.9 | 11.6 | 2.9 |
| Israel | 30.5 | 22.1 | 5.3 | 3.1 |
| Italy | 68.3 | 22.9 | 43.4 | 2.0 |
| Jamaica | 45.6 | 25.7 | 12.9 | 7.0 |
| Japan | 50.0 | 26.9 | 17.4 | 5.7 |
| Jordan | 28.1 | 12.9 | 12.9 | 2.3 |
| Kazakhstan | 28.6 | 15.9 | 11.2 | 1.5 |
| Kenya | 44.4 | 28.1 | 6.8 | 9.5 |
| Kiribati | 31.8 | 23.3 | 8.5 | 0.0 |
| Korea, Rep. | 29.8 | 15.2 | 13.2 | 1.4 |
| Kosovo | 15.4 | 9.1 | 5.6 | 0.7 |
| Kuwait | 10.7 | 0.0 | 10.7 | 0.0 |
| Kyrgyz Republic | 68.9 | 6.2 | 19.5 | 43.2 |
| Lao PDR | 33.3 | 24.8 | 5.6 | 2.9 |
| Latvia | 36.6 | 4.8 | 27.3 | 4.5 |
| Lebanon | 30.2 | 6.1 | 24.1 | 0.0 |
| Lesotho | 16.0 | 13.1 | 0.0 | 2.9 |
| Liberia | 27.4 | 18.3 | 5.4 | 3.7 |
| Lithuania | 43.7 | 5.9 | 35.1 | 2.7 |
| Luxembourg | 21.0 | 4.1 | 15.4 | 1.5 |
| Macedonia, FYR | 9.4 | 6.2 | 0.0 | 3.2 |
| Madagascar | 36.0 | 14.0 | 20.3 | 1.7 |
| Malawi | 34.7 | 23.6 | 7.7 | 3.4 |
| Malaysia | 24.5 | 7.5 | 15.6 | 1.4 |
| Maldives | 30.7 | 13.5 | 7.9 | 9.3 |
| Mali | 51.7 | 10.9 | 34.3 | 6.5 |
| Malta Marshall Islands | 41.6 64.9 | 29.2 0.0 | 11.3 | 1.1 |
| Mauritania | 68.2 | 0.0 | 11.8 17.6 | 53.1 50.6 |
| Mauritius | 28.5 | 0.0 11.6 | 9.6 | 7.3 |
| Mexico | 26.5 52.5 | 24.6 | 9.0 26.5 | 1.4 |
| Micronesia, Fed. Sts | 58.7 | 0.0 | 6.8 | 51.9 |
| Moldova | 31.2 | 0.0 | 30.6 | 0.6 |
| Mongolia | 24.6 | 10.2 | 12.4 | 2.0 |
| Montenegro | 22.3 | 7.1 | 12.8 | 2.4 |
| Morocco | 49.6 | 25.2 | 22.7 | 1.7 |
| Mozambique | 34.3 | 27.7 | 4.5 | 2.1 |
| Namibia | 22.7 | 17.2 | 1.0 | 4.5 |
| Nepal | 31.5 | 17.2 | 11.3 | 3.0 |
| Netherlands | 40.1 | 20.6 | 18.1 | 1.4 |
| New Zealand | 33.5 | 28.8 | 3.7 | 1.0 |
| Nicaragua | 65.0 | 22.9 | 20.3 | 21.8 |
| Niger | 43.8 | 17.3 | 20.1 | 6.4 |
| Nigeria | 33.8 | 22.3 | 10.8 | 0.7 |
| Norway | 41.6 | 24.4 | 15.9 | 1.3 |
| Oman | 22.0 | 10.0 | 11.8 | 0.2 |

| Table 4: Total Tax Rate | Total Tax Rate Total Tax Rate Profit tax Total Tax Rate Labour tax Total Tax Rate Other taxes Total Tax Rate | | | |
|--------------------------------|---|---|---------------------------------------|---------------------------|
| Economy | Total Tax Rate | | · · · · · · · · · · · · · · · · · · · | Other taxes Total Tax Rat |
| Pakistan Palau | 35.3 75.7 | 17.9 65.8 | 15.1 9.3 | |
| | 42.0 | 12.5 | 9.3 19.8 | |
| Panama | 42.0 | | 11.7 | |
| Papua New Guinea | ···· | 22.0 9.6 | 18.6 | 8. |
| Paraguay | 35.0 | *************************************** | | 6. |
| Peru | 40.5 | 26.7 | 11.0 | 2. |
| Philippines | 46.6 | 21.1 | 11.3 | 14. |
| Poland | 43.8 | 17.4 | 23.8 | 2. |
| Portugal | 42.6 | 14.5 | 26.8 | |
| Puerto Rico | 50.7 | 15.8 | 14.4 | 20. |
| Qatar | 11.3 | 0.0 | 11.3 | 0. |
| Romania | 44.2 | 10.5 | 31.5 | 2. |
| Russian Federation | 54.1 | 7.1 | 41.2 | 5. |
| Rwanda | 31.3 | 21.2 | 5.6 | 4. |
| Samoa | 18.9 | 11.9 | 7.0 | 0. |
| São Tomé and Principe | 32.5 | 22.1 | 6.8 | 3. |
| Saudi Arabia | 14.5 | 2.1 | 12.4 | 0. |
| Senegal | 46.0 | 14.8 | 24.1 | 7. |
| Serbia | 34.0 | 11.6 | 20.2 | 2. |
| Seychelles | 25.7 | 23.3 | 1.7 | 0. |
| Sierra Leone | 32.1 | 17.6 | 11.3 | 3. |
| Singapore | 27.6 | 6.0 | 17.0 | 4. |
| Slovak Republic | 47.9 | 6.8 | 39.6 | 1. |
| Slovenia | 34.7 | 14.1 | 18.2 | 2. |
| Solomon Islands | 25.3 | 15.0 | 8.5 | |
| South Africa | 33.3 | 24.3 | 4.1 | 4. |
| Spain | 38.7 | 1.2 | 36.8 | 0. |
| Sri Lanka | 50.1 | 1.6 | 16.9 | 31. |
| St. Kitts and Nevis | 52.1 | 32.1 | 11.3 | 8. |
| | ···· | | | |
| St. Lucia | 34.6 | 25.8 | 5.6 | 3. |
| St. Vincent and the Grenadines | 38.7 | 30.2 | 5.1 | 3. |
| Sudan | 36.1 | 13.8 | 19.2 | 3. |
| Suriname | 27.9 | 27.9 | 0.0 | 0. |
| Swaziland | 36.8 | 28.1 | 4.0 | 4. |
| Sweden | 53.0 | 15.7 | 35.5 | 1. |
| Switzerland | 30.2 | 8.9 | 17.7 | 3. |
| Syrian Arab Republic | 39.7 | 20.0 | 19.3 | 0. |
| 「aiwan, China | 34.8 | 12.7 | 18.6 | 3. |
| 「ajikistan | 84.5 | 0.0 | 28.5 | 56. |
| anzania | 45.3 | 20.2 | 18.0 | 7. |
| 「hailand | 37.6 | 28.1 | 5.7 | 3. |
| Timor-Leste | 15.1 | 14.9 | 0.0 | 0. |
| ōgo | 49.5 | 9.3 | 26.5 | 13. |
| ōnga | 25.7 | 24.3 | 0.0 | 1. |
| rinidad and Tobago | 29.1 | 21.6 | 5.8 | 1. |
| unisia | 62.9 | 15.2 | 25.2 | 22. |
| urkey | 41.2 | 17.9 | 18.8 | 4. |
| Jganda | 37.1 | 25.0 | 11.3 | 0. |
| Jkraine | 55.4 | 11.6 | 43.1 | 0. |
| Jnited Arab Emirates | 14.9 | 0.0 | 14.1 | 0. |
| Inited Kingdom | 35.5 | 22.2 | 10.2 | 3. |
| Inited States | 46.7 | 27.6 | 10.2 | 9 |
| Iruguay | 42.0 | 23.6 | 15.6 | 2. |
| ruguay Izbekistan | | 0.9 | 28.2 | |
| | 98.5 | | | 69. |
| anuatu | 8.4 | 0.0 | 4.5 | 3. |
| enezuela, RB | 62.7 | 6.1 | 18.0 | 38 |
| ietnam | 34.5 | 11.6 | 22.6 | 0. |
| Vest Bank and Gaza | 16.8 | 16.2 | 0.0 | <u>0</u> . |
| emen, Rep. | 32.9 | 20.0 | 11.3 | 1. |
| Zambia | 15.2 | 1.1 | 10.4 | 3. |
| Zimbabwe | 35.8 | 20.5 | 5.1 | 10. |

World Bank and IFC Paying Taxes team

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PwC Paying Taxes team

Neville Howlett Veronica Basarab Ugochukwu Dibia Kenneth Niuguna The Total Tax Rate included in the survey by the World Bank Group has been calculated using the broad principles of the PwC methodology. The application of these principles by the World Bank Group has not been verified, validated or audited by PwC, and therefore, PwC cannot make any representations or warranties with regard to the accuracy of the information generated by the World Bank Group's models. In addition, the World Bank Group has not verified, validated or audited any information collected by PwC beyond the scope of *Doing Business* Paying Taxes data, and therefore, the World Bank Group cannot make any representations or warranties with regard to the accuracy of the information generated by PwC's own research.

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