

Ten years of in-depth analysis on tax systems in 189 economies. A look at recent developments and historical trends.

# Paying Taxes 2016



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Table A3.1: Overall *Paying Taxes* ranking

<b>Economy</b>	<b>Distance to frontier</b>	<b>Rank</b>
Afghanistan	74.14	89
Albania	62.01	142
Algeria	45.03	169
Angola	62.25	141
Antigua and Barbuda	54.35	161
Argentina	44.99	170
Armenia	82.51	41
Australia	82.35	42
Austria	76.53	74
Azerbaijan	83.77	34
Bahamas, The	87.09	24
Bahrain	93.88	8
Bangladesh	74.42	86
Barbados	72.42	99
Belarus	78.74	63
Belgium	73.80	90
Belize	78.17	69
Benin	39.91	179
Bhutan	85.50	28
Bolivia	12.18	189
Bosnia and Herzegovina	57.55	154
Botswana	77.47	71
Brazil	40.85	178
Brunei Darussalam	89.61	16
Bulgaria	74.19	88
Burkina Faso	58.08	153
Burundi	69.45	111
Cabo Verde	73.36	94
Cambodia	73.06	95
Cameroon	36.34	180
Canada	93.00	9
Central African Republic	23.47	185
Chad	19.54	186
Chile	84.00	33
China	64.46	132
Colombia	63.32	136
Comoros	47.37	167
Congo, Dem. Rep.	43.50	173
Congo, Rep.	30.68	182
Costa Rica	75.67	80
Côte d'Ivoire	42.73	176
Croatia	83.02	38
Cyprus	81.70	44
Czech Republic	67.09	122
Denmark	91.94	12
Djibouti	74.56	85
Dominica	72.49	98
Dominican Republic	76.29	77
Ecuador	62.84	139
Egypt, Arab Rep.	58.87	151
El Salvador	52.73	162
Equatorial Guinea	43.21	175
Eritrea	43.49	174
Estonia	84.33	30
Ethiopia	68.95	113
Fiji	70.17	108
Finland	89.38	17
France	74.31	87
Gabon	55.23	158
Gambia, The	40.94	177
Georgia	82.76	40
Germany	77.00	72
Ghana	71.24	106

Table A3.1: Overall *Paying Taxes* ranking

<b>Economy</b>	<b>Distance to frontier</b>	<b>Rank</b>
Greece	78.45	66
Grenada	64.46	132
Guatemala	81.18	50
Guinea	28.27	184
Guinea-Bissau	58.65	152
Guyana	68.69	117
Haiti	61.87	143
Honduras	57.28	155
Hong Kong SAR, China	98.71	4
Hungary	73.06	95
Iceland	83.67	36
India	56.14	157
Indonesia	60.46	148
Iran, Islamic Rep.	66.78	123
Iraq	79.53	59
Ireland	94.97	6
Israel	71.65	103
Italy	62.98	137
Jamaica	60.95	146
Japan	67.16	121
Jordan	80.96	52
Kazakhstan	89.18	18
Kenya	71.96	101
Kiribati	87.51	23
Korea, Rep.	84.53	29
Kosovo	78.43	67
Kuwait	92.48	11
Kyrgyz Republic	62.94	138
Lao PDR	66.10	127
Latvia	85.76	27
Lebanon	81.69	45
Lesotho	69.72	109
Liberia	68.21	118
Libya	54.68	160
Lithuania	81.42	49
Luxembourg	88.58	21
Macedonia, FYR	94.17	7
Madagascar	76.32	76
Malawi	71.82	102
Malaysia	84.31	31
Maldives	65.31	128
Mali	60.16	149
Malta	85.91	25
Marshall Islands	66.38	125
Mauritania	17.71	187
Mauritius	91.92	13
Mexico	73.67	92
Micronesia, Fed. Sts.	68.78	116
Moldova	76.28	78
Mongolia	73.79	91
Montenegro	78.57	64
Morocco	78.91	62
Mozambique	67.78	120
Myanmar	74.80	84
Namibia	73.63	93
Nepal	66.50	124
Netherlands	85.81	26
New Zealand	88.06	22
Nicaragua	50.59	165
Niger	56.87	156
Nigeria	32.17	181
Norway	91.36	14
Oman	92.91	10

Table A3.1: Overall *Paying Taxes* ranking

<b>Economy</b>	<b>Distance to frontier</b>	<b>Rank</b>
Pakistan	44.46	171
Palau	64.65	131
Panama	48.60	166
Papua New Guinea	69.50	110
Paraguay	69.45	111
Peru	81.18	50
Philippines	66.23	126
Poland	79.63	58
Portugal	78.54	65
Puerto Rico (U.S.)	63.93	134
Qatar	99.44	1
Romania	80.69	55
Russian Federation	81.60	47
Rwanda	81.48	48
Samoa	72.10	100
San Marino	84.14	32
São Tomé and Príncipe	51.65	164
Saudi Arabia	99.23	3
Senegal	29.83	183
Serbia	61.87	143
Seychelles	81.82	43
Sierra Leone	65.29	129
Singapore	96.56	5
Slovak Republic	76.79	73
Slovenia	83.74	35
Solomon Islands	78.42	68
South Africa	88.75	20
South Sudan	71.45	104
Spain	79.48	60
Sri Lanka	55.23	158
St. Kitts and Nevis	60.64	147
St. Lucia	75.04	83
St. Vincent and the Grenadines	72.76	97
Sudan	62.34	140
Suriname	76.45	75
Swaziland	76.16	79
Sweden	83.46	37
Switzerland	89.13	19
Syrian Arab Republic	67.89	119
Taiwan, China	82.78	39
Tajikistan	43.53	172
Tanzania	59.25	150
Thailand	77.70	70
Timor-Leste	79.97	57
Togo	51.70	163
Tonga	75.37	82
Trinidad and Tobago	68.89	114
Tunisia	75.53	81
Turkey	79.44	61
Uganda	71.32	105
Ukraine	70.69	107
United Arab Emirates	99.44	1
United Kingdom	91.34	15
United States	80.81	53
Uruguay	65.25	130
Uzbekistan	68.83	115
Vanuatu	80.79	54
Venezuela, RB	13.64	188
Vietnam	45.41	168
West Bank and Gaza	80.29	56
Yemen, Rep.	63.72	135
Zambia	81.66	46
Zimbabwe	61.39	145



Table A3.2: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit taxes Total Tax Rate	Labour taxes Total Tax Rate	Other taxes Total Tax Rate
Afghanistan	36.3	0.0	0.0	36.3
Albania	36.5	14.1	18.8	3.6
Algeria	72.7	6.6	30.6	35.5
Angola	48.4	21.7	9.0	17.7
Antigua and Barbuda	41.9	25.9	10.7	5.3
Argentina	137.4	0.0	29.3	108.1
Armenia	19.9	19.1	0.0	0.8
Australia	47.6	26.0	21.1	0.5
Austria	51.7	16.8	34.3	0.6
Azerbaijan	39.8	12.9	24.8	2.1
Bahamas, The	33.7	0.0	6.3	27.4
Bahrain	13.5	0.0	13.5	0.0
Bangladesh	31.6	27.7	0.0	3.9
<i>Bangladesh (Dhaka)</i>	31.6	27.7	0.0	3.9
<i>Bangladesh (Chittagong)</i>	31.6	27.7	0.0	3.9
Barbados	34.7	19.5	12.2	3.0
Belarus	51.8	11.7	39.0	1.1
Belgium	58.4	8.4	49.4	0.6
Belize	31.1	24.7	5.0	1.4
Benin	63.3	15.9	26.4	21.0
Bhutan	35.3	33.9	0.0	1.4
Bolivia	83.7	0.0	18.8	64.9
Bosnia and Herzegovina	23.3	7.2	13.5	2.6
Botswana	25.1	21.5	0.0	3.6
Brazil	69.2	24.9	40.3	4.0
<i>Brazil (São Paulo)</i>	69.1	24.9	40.3	3.9
<i>Brazil (Rio de Janeiro)</i>	69.4	24.8	40.3	4.3
Brunei Darussalam	8.7	0.8	7.9	0.0
Bulgaria	27.0	5.0	20.2	1.8
Burkina Faso	41.3	16.2	21.4	3.7
Burundi	40.3	28.9	10.2	1.2
Cabo Verde	36.5	18.5	17.6	0.4
Cambodia	21.0	19.5	0.5	1.0
Cameroon	48.8	30.0	18.3	0.5
Canada	21.1	3.9	12.7	4.5
Central African Republic	73.3	0.0	19.8	53.5
Chad	63.5	31.3	28.4	3.8
Chile	28.9	22.3	4.0	2.6
China	67.8	10.9	48.4	8.5
<i>China (Shanghai)</i>	67.2	11.1	47.4	8.7
<i>China (Beijing)</i>	68.5	10.7	49.6	8.2
Colombia	69.7	22.5	18.6	28.6
Comoros	216.5	32.1	0.0	184.4
Congo, Dem. Rep.	54.6	27.5	12.6	14.5
Congo, Rep.	56.0	0.0	31.3	24.7
Costa Rica	58.0	19.3	32.2	6.5
Côte d'Ivoire	51.9	8.8	23.3	19.8
Croatia	20.0	0.0	18.8	1.2
Cyprus	24.4	9.3	13.4	1.7
Czech Republic	50.4	9.5	38.4	2.5
Denmark	24.5	18.7	3.0	2.8
Djibouti	37.6	17.7	17.7	2.2
Dominica	37.0	26.1	7.9	3.0
Dominican Republic	42.4	22.6	18.6	1.2
Ecuador	33.0	16.1	13.7	3.2
Egypt, Arab Rep.	45.0	16.3	24.1	4.6
El Salvador	38.7	20.1	17.2	1.4
Equatorial Guinea	47.1	20.7	25.4	1.0
Eritrea	83.7	9.2	0.0	74.5
Estonia	49.4	8.4	39.0	2.0
Ethiopia	32.1	25.7	5.6	0.8
Fiji	31.1	20.6	10.4	0.1

Table A3.2: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit taxes Total Tax Rate	Labour taxes Total Tax Rate	Other taxes Total Tax Rate
Finland	37.9	11.8	24.8	1.3
France	62.7	0.5	53.5	8.7
Gabon	45.7	20.9	22.7	2.1
Gambia, The	63.3	6.1	12.7	44.5
Georgia	16.4	14.3	0.0	2.1
Germany	48.8	23.2	21.2	4.4
Ghana	32.7	18.0	14.7	0.0
Greece	49.6	19.7	29.3	0.6
Grenada	45.3	27.6	5.6	12.1
Guatemala	37.5	22.5	14.3	0.7
Guinea	68.3	0.0	26.4	41.9
Guinea-Bissau	45.5	15.1	24.8	5.6
Guyana	32.3	21.3	9.2	1.8
Haiti	40.3	23.8	12.4	4.1
Honduras	44.3	31.1	3.2	10.0
Hong Kong SAR, China	22.8	17.5	5.2	0.1
Hungary	48.4	11.8	34.3	2.3
Iceland	29.6	9.1	17.7	2.8
India	60.6	24.9	20.0	15.7
<i>India (Mumbai)</i>	60.6	24.9	20.0	15.7
<i>India (Delhi)</i>	60.6	24.9	20.0	15.7
Indonesia	29.7	17.2	9.2	3.3
<i>Indonesia (Jakarta)</i>	29.7	17.2	9.2	3.3
<i>Indonesia (Surabaya)</i>	29.7	17.2	9.2	3.3
Iran, Islamic Rep.	44.1	17.8	25.9	0.4
Iraq	27.8	14.3	13.5	0.0
Ireland	25.9	12.4	12.1	1.4
Israel	30.6	23.6	5.6	1.4
Italy	64.8	19.5	43.4	1.9
Jamaica	35.2	14.8	13.4	7.0
Japan	51.3	28.9	18.2	4.2
<i>Japan (Tokyo)</i>	51.3	28.9	18.2	4.2
<i>Japan (Osaka)</i>	51.4	28.9	18.3	4.2
Jordan	29.5	13.1	14.4	2.0
Kazakhstan	29.2	16.2	11.2	1.8
Kenya	37.1	29.8	1.9	5.4
Kiribati	32.7	24.3	8.4	0.0
Korea, Rep.	33.2	18.2	13.8	1.2
Kosovo	15.2	9.3	5.6	0.3
Kuwait	13.0	0.0	13.0	0.0
Kyrgyz Republic	29.0	6.4	19.5	3.1
Lao PDR	25.3	16.0	5.6	3.7
Latvia	35.9	6.3	26.6	3.0
Lebanon	30.3	6.1	23.8	0.4
Lesotho	13.6	10.8	0.0	2.8
Liberia	47.8	35.4	5.4	7.0
Libya	32.8	22.0	10.5	0.3
Lithuania	42.6	5.9	35.2	1.5
Luxembourg	20.1	4.2	15.5	0.4
Macedonia, FYR	12.9	10.9	0.0	2.0
Madagascar	38.1	16.3	20.3	1.5
Malawi	34.5	20.4	12.4	1.7
Malaysia	40.0	22.7	16.4	0.9
Maldives	30.2	13.1	7.9	9.2
Mali	48.3	10.1	34.3	3.9
Malta	41.3	30.1	10.7	0.5
Marshall Islands	64.8	0.0	11.8	53.0
Mauritania	71.3	0.0	23.2	48.1
Mauritius	22.4	11.7	7.1	3.6
Mexico	51.7	25.4	25.4	0.9
<i>Mexico (Mexico city)</i>	51.7	25.4	25.4	0.9
<i>Mexico (Monterrey)</i>	51.7	25.4	25.4	0.9



Table A3.2: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit taxes Total Tax Rate	Labour taxes Total Tax Rate	Other taxes Total Tax Rate
Micronesia, Fed. Sts.	60.5	0.0	8.5	52.0
Moldova	40.2	9.2	30.8	0.2
Mongolia	24.4	10.0	12.4	2.0
Montenegro	21.6	8.1	12.8	0.7
Morocco	49.1	25.4	22.3	1.4
Mozambique	36.1	30.8	4.5	0.8
Myanmar	31.4	25.3	0.2	5.9
Namibia	21.3	17.2	1.0	3.1
Nepal	29.5	17.7	11.3	0.5
Netherlands	41.0	20.4	20.2	0.4
New Zealand	34.3	30.0	2.7	1.6
Nicaragua	63.9	21.9	21.4	20.6
Niger	48.2	21.2	21.7	5.3
Nigeria	33.3	20.8	12.1	0.4
<i>Nigeria (Lagos)</i>	33.4	20.8	12.1	0.5
<i>Nigeria (Kano)</i>	33.3	20.8	12.1	0.4
Norway	39.5	23.6	15.9	0.0
Oman	22.9	11.0	11.8	0.1
Pakistan	32.6	18.7	12.8	1.1
<i>Pakistan (Karachi)</i>	32.5	18.7	12.7	1.1
<i>Pakistan (Lahore)</i>	32.8	18.6	13.0	1.2
Palau	75.4	65.8	9.5	0.1
Panama	37.2	12.4	20.0	4.8
Papua New Guinea	39.3	23.2	11.7	4.4
Paraguay	35.0	9.6	18.6	6.8
Peru	35.9	22.7	11.0	2.2
Philippines	42.9	20.3	8.7	13.9
Poland	40.3	14.5	24.8	1.0
Portugal	41.0	13.6	26.8	0.6
Puerto Rico (U.S.)	65.8	25.9	13.5	26.4
Qatar	11.3	0.0	11.3	0.0
Romania	42.0	10.9	30.0	1.1
Russian Federation	47.0	8.9	35.6	2.5
<i>Russian Federation (Moscow)</i>	47.1	8.9	35.6	2.6
<i>Russian Federation (Saint Petersburg)</i>	46.8	9.0	35.6	2.2
Rwanda	33.0	25.8	5.6	1.6
Samoa	18.1	11.3	6.8	0.0
San Marino	40.5	10.2	30.0	0.3
São Tomé and Príncipe	38.2	20.2	6.8	11.2
Saudi Arabia	15.0	2.2	12.8	0.0
Senegal	47.3	18.4	23.6	5.3
Serbia	39.7	16.0	20.2	3.5
Seychelles	30.1	18.8	2.3	9.0
Sierra Leone	31.0	18.8	11.3	0.9
Singapore	18.4	2.0	15.3	1.1
Slovak Republic	51.2	10.5	39.7	1.0
Slovenia	31.0	12.7	18.2	0.1
Solomon Islands	32.0	23.3	8.5	0.2
South Africa	28.8	21.7	4.0	3.1
South Sudan	29.0	6.9	19.2	2.9
Spain	50.0	13.3	35.9	0.8
Sri Lanka	55.2	1.1	16.9	37.2
St. Kitts and Nevis	49.7	30.5	11.2	8.0
St. Lucia	34.7	25.8	5.6	3.3
St. Vincent and the Grenadines	38.6	30.2	5.1	3.3
Sudan	45.4	11.5	19.2	14.7
Suriname	27.9	27.9	0.0	0.0
Swaziland	34.7	25.6	5.0	4.1
Sweden	49.1	13.1	35.4	0.6
Switzerland	28.8	9.3	17.7	1.8
Syrian Arab Republic	42.7	23.0	19.3	0.4
Taiwan, China	34.5	12.7	18.4	3.4
Tajikistan	81.8	17.7	28.5	35.6

Table A3.2: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit taxes Total Tax Rate	Labour taxes Total Tax Rate	Other taxes Total Tax Rate
Tanzania	43.9	20.8	16.9	6.2
Thailand	27.5	19.5	5.4	2.6
Timor-Leste	11.2	11.2	0.0	0.0
Togo	48.5	10.7	23.1	14.7
Tonga	30.1	23.8	5.6	0.7
Trinidad and Tobago	32.2	21.9	8.5	1.8
Tunisia	59.9	12.8	25.2	21.9
Turkey	40.9	17.9	19.9	3.1
Uganda	36.5	25.2	11.3	0.0
Ukraine	52.2	9.0	43.1	0.1
United Arab Emirates	15.9	0.0	14.1	1.8
United Kingdom	32.0	19.2	11.2	1.6
United States	43.9	28.1	9.8	6.0
<i>United States (New York City)</i>	45.9	27.4	9.9	8.6
<i>United States (Los Angeles)</i>	40.9	29.3	9.5	2.1
Uruguay	41.8	23.6	15.6	2.6
Uzbekistan	41.1	11.4	28.2	1.5
Vanuatu	8.5	0.0	4.5	4.0
Venezuela, RB	65.0	9.9	18.0	37.1
Vietnam	39.4	14.5	24.8	0.1
West Bank and Gaza	15.3	15.0	0.0	0.3
Yemen, Rep.	33.1	20.0	11.3	1.8
Zambia	18.6	2.0	10.4	6.2
Zimbabwe	32.8	18.8	5.6	8.4

Table A3.3: Time to comply

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Afghanistan	275	77	120	78
Albania	357	119	94	144
Algeria	385	152	110	123
Angola	282	75	125	82
Antigua and Barbuda	207	23	136	48
Argentina	405	105	84	216
Armenia	313	113	103	97
Australia	105	37	18	50
Austria	166	47	52	67
Azerbaijan	195	60	78	57
Bahamas, The	58	10	48	0
Bahrain	60	0	60	0
Bangladesh	302	140	0	162
<i>Bangladesh (Dhaka)</i>	302	140	0	162
<i>Bangladesh (Chittagong)</i>	302	140	0	162
Barbados	237	27	162	48
Belarus	176	78	59	39
Belgium	161	21	40	100
Belize	147	27	60	60
Benin	270	30	120	120
Bhutan	85	53	32	0
Bolivia	1025	110	507	408
Bosnia and Herzegovina	420	68	81	271
Botswana	152	40	40	72
Brazil	2600	736	490	1374
<i>Brazil (São Paulo)</i>	2600	736	490	1374
<i>Brazil (Rio de Janeiro)</i>	2600	736	490	1374
Brunei Darussalam	89	64	25	0
Bulgaria	423	32	226	165
Burkina Faso	270	30	120	120
Burundi	274	76	48	150
Cabo Verde	180	35	85	60
Cambodia	173	23	84	66
Cameroon	630	174	162	294
Canada	131	45	36	50
Central African Republic	483	24	240	219
Chad	732	300	216	216
Chile	291	42	124	125
China	261	59	110	92
<i>China (Shanghai)</i>	261	59	110	92
<i>China (Beijing)</i>	261	59	110	92
Colombia	239	86	87	66
Comoros	100	4	48	48
Congo, Dem. Rep.	346	84	154	108
Congo, Rep.	602	275	146	181
Costa Rica	151	18	59	74
Côte d'Ivoire	270	30	120	120
Croatia	206	58	96	52
Cyprus	146	28	78	40
Czech Republic	405	94	217	94
Denmark	130	25	65	40
Djibouti	82	30	36	16
Dominica	117	15	48	54
Dominican Republic	316	74	80	162
Ecuador	654	108	306	240
Egypt, Arab Rep.	392	69	165	158
El Salvador	312	120	96	96
Equatorial Guinea	492	145	160	187
Eritrea	216	24	96	96
Estonia	81	20	34	27
Ethiopia	306	120	114	72
Fiji	195	57	68	70
Finland	93	21	48	24

Table A3.3: Time to comply

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
France	137	26	80	31
Gabon	488	137	131	220
Gambia, The	326	40	96	190
Georgia	362	191	56	115
Germany	218	41	134	43
Ghana	224	40	88	96
Greece	193	78	46	69
Grenada	140	32	72	36
Guatemala	256	31	126	99
Guinea	440	32	192	216
Guinea-Bissau	208	160	24	24
Guyana	256	41	48	167
Haiti	184	40	72	72
Honduras	224	35	93	96
Hong Kong SAR, China	74	50	24	0
Hungary	277	35	146	96
Iceland	140	40	60	40
India	243	45	93	105
<i>India (Mumbai)</i>	243	45	93	105
<i>India (Delhi)</i>	243	45	93	105
Indonesia	234	75	69	90
<i>Indonesia (Jakarta)</i>	234	75	69	90
<i>Indonesia (Surabaya)</i>	234	75	69	90
Iran, Islamic Rep.	344	32	240	72
Iraq	312	24	288	0
Ireland	82	12	40	30
Israel	235	110	60	65
Italy	269	39	198	32
Jamaica	358	32	278	48
Japan	330	155	140	35
<i>Japan (Tokyo)</i>	330	155	140	35
<i>Japan (Osaka)</i>	330	155	140	35
Jordan	151	10	90	51
Kazakhstan	188	75	70	43
Kenya	202	43	51	108
Kiribati	156	48	72	36
Korea, Rep.	188	83	80	25
Kosovo	155	29	39	87
Kuwait	98	0	98	0
Kyrgyz Republic	225	59	71	95
Lao PDR	362	138	42	182
Latvia	193	28	99	66
Lebanon	183	40	100	43
Lesotho	324	70	104	150
Liberia	140	56	53	31
Libya	889	679	210	0
Lithuania	171	28	85	58
Luxembourg	55	19	14	22
Macedonia, FYR	119	19	56	44
Madagascar	183	9	72	102
Malawi	175	67	78	30
Malaysia	118	26	62	30
Maldives	395	94	88	213
Mali	270	30	120	120
Malta	139	23	92	24
Marshall Islands	128	32	96	0
Mauritania	734	120	134	480
Mauritius	152	36	48	68
Mexico	286	122	64	100
<i>Mexico (Mexico city)</i>	286	122	64	100
<i>Mexico (Monterrey)</i>	286	122	64	100
Micronesia, Fed. Sts.	128	32	96	0
Moldova	186	42	89	55

Table A3.3: Time to comply

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Mongolia	148	46	48	54
Montenegro	314	43	92	179
Morocco	211	68	41	102
Mozambique	217	50	47	120
Myanmar	188	56	25	107
Namibia	302	40	52	210
Nepal	334	120	84	130
Netherlands	123	25	64	34
New Zealand	152	34	59	59
Nicaragua	207	67	76	64
Niger	270	30	120	120
Nigeria	908	378	378	152
<i>Nigeria (Lagos)</i>	956	398	396	162
<i>Nigeria (Kano)</i>	747	310	320	117
Norway	83	24	15	44
Oman	68	56	12	0
Pakistan	594	40	40	514
<i>Pakistan (Karachi)</i>	594	40	40	514
<i>Pakistan (Lahore)</i>	594	40	40	514
Palau	142	46	96	0
Panama	417	83	144	190
Papua New Guinea	207	153	8	46
Paraguay	378	138	96	144
Peru	260	39	111	110
Philippines	193	42	38	113
Poland	271	70	103	98
Portugal	275	63	116	96
Puerto Rico (U.S.)	218	80	60	78
Qatar	41	5	36	0
Romania	159	25	80	54
Russian Federation	168	53	76	39
<i>Russian Federation (Moscow)</i>	168	53	76	39
<i>Russian Federation (Saint Petersburg)</i>	168	53	76	39
Rwanda	109	20	30	59
Samoa	224	48	96	80
San Marino	52	4	48	0
São Tomé and Príncipe	424	40	192	192
Saudi Arabia	64	30	34	0
Senegal	620	114	96	410
Serbia	244	48	106	90
Seychelles	85	37	36	12
Sierra Leone	344	16	157	171
Singapore	84	32	12	40
Slovak Republic	188	42	62	84
Slovenia	245	86	90	69
Solomon Islands	80	8	30	42
South Africa	200	100	50	50
South Sudan	210	54	78	78
Spain	158	33	90	35
Sri Lanka	167	16	9	142
St. Kitts and Nevis	203	27	128	48
St. Lucia	110	11	51	48
St. Vincent and the Grenadines	108	14	49	45
Sudan	180	70	70	40
Suriname	199	48	24	127
Swaziland	110	8	48	54
Sweden	122	50	36	36
Switzerland	63	15	40	8
Syrian Arab Republic	336	300	36	0
Taiwan, China	221	161	27	33
Tajikistan	276	74	48	154
Tanzania	179	62	54	63
Thailand	264	160	48	56

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Timor-Leste	276	132	144	0
Togo	270	30	120	120
Tonga	200	8	48	144
Trinidad and Tobago	210	45	75	90
Tunisia	144	64	30	50
Turkey	226	49	80	97
Uganda	209	41	66	102
Ukraine	350	100	100	150
United Arab Emirates	12	0	12	0
United Kingdom	110	37	48	25
United States	175	87	55	33
<i>United States (New York City)</i>	175	87	55	33
<i>United States (Los Angeles)</i>	175	87	55	33
Uruguay	277	77	102	98
Uzbekistan	193	66	57	70
Vanuatu	120	0	24	96
Venezuela, RB	792	120	288	384
Vietnam	770	204	273	293
West Bank and Gaza	162	18	96	48
Yemen, Rep.	248	56	72	120
Zambia	157	57	60	40
Zimbabwe	242	78	96	68



Table A3.4: Tax payments

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Afghanistan	20	1	12	7
Albania	34	5	12	17
Algeria	27	0	12	15
Angola	30	4	12	14
Antigua and Barbuda	57	13	24	20
Argentina	9	1	1	7
Armenia	10	1	1	8
Australia	11	1	4	6
Austria	12	1	3	8
Azerbaijan	7	1	1	5
Bahamas, The	19	0	12	7
Bahrain	13	0	12	1
Bangladesh	21	5	0	16
<i>Bangladesh (Dhaka)</i>	21	5	0	16
<i>Bangladesh (Chittagong)</i>	21	5	0	16
Barbados	28	3	12	13
Belarus	7	1	2	4
Belgium	11	1	2	8
Belize	29	12	1	16
Benin	57	5	24	28
Bhutan	18	2	12	4
Bolivia	42	1	12	29
Bosnia and Herzegovina	45	12	1	32
Botswana	34	6	13	15
Brazil	10	2	2	6
<i>Brazil (São Paulo)</i>	10	2	2	6
<i>Brazil (Rio de Janeiro)</i>	9	2	2	5
Brunei Darussalam	18	1	15	2
Bulgaria	14	1	1	12
Burkina Faso	45	1	24	20
Burundi	25	5	4	16
Cabo Verde	30	3	13	14
Cambodia	40	12	12	16
Cameroon	44	13	12	19
Canada	8	1	3	4
Central African Republic	56	4	24	28
Chad	54	12	24	18
Chile	7	1	1	5
China	9	3	1	5
<i>China (Shanghai)</i>	9	3	1	5
<i>China (Beijing)</i>	9	3	1	5
Colombia	11	2	1	8
Comoros	33	3	12	18
Congo, Dem. Rep.	52	1	36	15
Congo, Rep.	50	5	25	20
Costa Rica	9	1	2	6
Côte d'Ivoire	63	3	24	36
Croatia	19	1	1	17
Cyprus	27	2	12	13
Czech Republic	8	1	2	5
Denmark	10	3	1	6
Djibouti	36	5	12	19
Dominica	37	5	12	20
Dominican Republic	7	1	3	3
Ecuador	8	2	1	5
Egypt, Arab Rep.	29	1	12	16
El Salvador	53	13	24	16
Equatorial Guinea	46	1	24	21
Eritrea	30	2	12	16
Estonia	8	1	0	7
Ethiopia	30	2	12	16
Fiji	39	6	18	15
Finland	8	1	3	4

Table A3.4: Tax payments

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
France	8	1	2	5
Gabon	26	3	4	19
Gambia, The	50	5	13	32
Georgia	5	1	1	3
Germany	9	2	1	6
Ghana	33	7	12	14
Greece	8	1	1	6
Grenada	42	13	12	17
Guatemala	8	2	1	5
Guinea	57	3	36	18
Guinea-Bissau	46	5	12	29
Guyana	35	6	12	17
Haiti	47	6	25	16
Honduras	48	5	13	30
Hong Kong SAR, China	3	1	1	1
Hungary	11	2	2	7
Iceland	21	1	13	7
India	33	2	24	7
<i>India (Mumbai)</i>	33	2	24	7
<i>India (Delhi)</i>	33	2	24	7
Indonesia	54	13	25	16
<i>Indonesia (Jakarta)</i>	54	13	25	16
<i>Indonesia (Surabaya)</i>	54	13	25	16
Iran, Islamic Rep.	20	1	12	7
Iraq	14	1	12	1
Ireland	9	1	1	7
Israel	33	2	12	19
Italy	14	2	1	11
Jamaica	37	5	12	20
Japan	14	3	2	9
<i>Japan (Tokyo)</i>	14	3	2	9
<i>Japan (Osaka)</i>	14	3	2	9
Jordan	25	1	12	12
Kazakhstan	7	1	1	5
Kenya	30	5	14	11
Kiribati	10	5	2	3
Korea, Rep.	12	2	2	8
Kosovo	32	5	12	15
Kuwait	12	0	12	0
Kyrgyz Republic	51	4	12	35
Lao PDR	35	4	12	19
Latvia	7	1	1	5
Lebanon	20	1	12	7
Lesotho	32	4	12	16
Liberia	33	5	12	16
Libya	19	4	12	3
Lithuania	11	1	2	8
Luxembourg	23	5	12	6
Macedonia, FYR	7	1	1	5
Madagascar	23	1	8	14
Malawi	35	5	13	17
Malaysia	13	2	2	9
Maldives	30	3	12	15
Mali	35	4	24	7
Malta	7	1	1	5
Marshall Islands	21	0	16	5
Mauritania	49	1	25	23
Mauritius	8	1	1	6
Mexico	6	1	2	3
<i>Mexico (Mexico city)</i>	6	1	2	3
<i>Mexico (Monterrey)</i>	6	1	2	3
Micronesia, Fed. Sts.	21	0	4	17
Moldova	21	1	14	6

Table A3.4: Tax payments

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Mongolia	41	12	12	17
Montenegro	17	1	1	15
Morocco	6	1	1	4
Mozambique	37	7	12	18
Myanmar	31	5	12	14
Namibia	27	3	12	12
Nepal	34	4	12	18
Netherlands	9	1	1	7
New Zealand	8	1	2	5
Nicaragua	43	1	24	18
Niger	41	3	13	25
Nigeria	59	2	38	19
<i>Nigeria (Lagos)</i>	59	2	38	19
<i>Nigeria (Kano)</i>	59	2	38	19
Norway	4	1	1	2
Oman	14	1	12	1
Pakistan	47	5	25	17
<i>Pakistan (Karachi)</i>	47	5	25	17
<i>Pakistan (Lahore)</i>	47	5	25	17
Palau	11	4	4	3
Panama	52	5	16	31
Papua New Guinea	32	1	13	18
Paraguay	20	1	12	7
Peru	9	1	2	6
Philippines	36	1	25	10
Poland	7	1	2	4
Portugal	8	1	1	6
Puerto Rico (U.S.)	16	5	6	5
Qatar	4	1	1	2
Romania	14	1	1	12
Russian Federation	7	1	2	4
<i>Russian Federation (Moscow)</i>	7	1	2	4
<i>Russian Federation (Saint Petersburg)</i>	7	1	2	4
Rwanda	25	4	4	17
Samoa	37	5	24	8
San Marino	19	3	12	4
São Tomé and Príncipe	45	5	12	28
Saudi Arabia	3	1	1	1
Senegal	58	3	36	19
Serbia	42	12	4	26
Seychelles	29	13	12	4
Sierra Leone	34	6	12	16
Singapore	6	1	2	3
Slovak Republic	10	1	1	8
Slovenia	10	1	1	8
Solomon Islands	34	5	12	17
South Africa	7	1	2	4
South Sudan	37	5	12	20
Spain	9	1	1	7
Sri Lanka	47	5	13	29
St. Kitts and Nevis	39	5	12	22
St. Lucia	35	4	12	19
St. Vincent and the Grenadines	36	4	12	20
Sudan	42	2	12	28
Suriname	30	5	12	13
Swaziland	33	2	13	18
Sweden	6	1	1	4
Switzerland	19	2	7	10
Syrian Arab Republic	20	2	12	6
Taiwan, China	11	2	3	6
Tajikistan	28	1	1	26
Tanzania	49	5	24	20
Thailand	22	2	13	7

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Timor-Leste	18	5	12	1
Togo	50	5	24	21
Tonga	30	1	12	17
Trinidad and Tobago	39	4	24	11
Tunisia	8	1	4	3
Turkey	11	1	1	9
Uganda	31	3	12	16
Ukraine	5	1	1	3
United Arab Emirates	4	0	1	3
United Kingdom	8	1	1	6
United States	11	2	4	5
<i>United States (New York City)</i>	11	2	4	5
<i>United States (Los Angeles)</i>	10	3	3	4
Uruguay	31	1	24	6
Uzbekistan	33	8	12	13
Vanuatu	31	0	12	19
Venezuela, RB	70	14	28	28
Vietnam	30	6	12	12
West Bank and Gaza	28	3	12	13
Yemen, Rep.	44	1	24	19
Zambia	26	5	13	8
Zimbabwe	49	5	14	30



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