

Dear Contributor,

We would like to thank you for your cooperation with the Doing Business project. The information you provide is analyzed and presented in the Doing Business report, an annual publication of the World Bank and the International Finance Corporation that benchmarks business regulation in 178 economies worldwide. The same data is also used for a joint World Bank Group/PricewaterhouseCoopers publication entitled Paying Taxes - The Global Picture.

For Doing Business 2009, we are honored to be able to count on your expertise. Please provide data for the year 1 January 2007 to 31 December 2007 for Most populous city. We are also interested in understanding any reforms affecting paying taxes in your country implemented since 2007.

We would like to draw your attention to the following areas of the survey:

Tax compliance time

Please pay special attention to the breakdown on the time it takes to comply with taxes (hours per year). For corporate tax in particular, our goal is to focus on the time taken by our sample company in respect of its own tax burden. In this respect, please disregard the time taken to account for withholding tax on payments to suppliers. A more detailed breakdown is provided in sheet "6. Time".

No cross-border trade taxes

This year we have decided not to include cross-border trade taxes (import/export duties, etc). Therefore, please disregard last year's assumption about the imports and exports of our sample company. We assume that all the raw materials are bought domestically and all the final products are sold only in the domestic market.

New information fields

In line with our enhanced data collection trends, we have added a few new sheets which we draw your attention to:

- Gender-based aspects of taxation
- Referrals

The above new information requirements are straightforward, and are informative in our overall data analysis. We appreciate the time, effort and expertise that you continue to dedicate to our survey.

Please return the completed questionnaire by March 10, 2008 at the latest to ttrumbic@worldbank.org or cotonglo@worldbank.org. If you have any questions, do not hesitate to contact us.

Sincerely,