Doing Business reforms affecting all sets of indicators included in this year’s report, implemented from June 2015 to June 2016.

☑ Reform making it easier to do business
☒ Change making it more difficult to do business

**Afghanistan**

☑ Trading across borders
  Afghanistan made exporting and importing easier by introducing a number of technical, human resource and infrastructure improvements to ASYCUDA World, an electronic data interchange system.

☒ Paying taxes
  Afghanistan made paying taxes more costly by increasing the business receipts tax rate.

**Albania**

☑ Dealing with construction permits
  Albania made dealing with construction permits easier by reintroducing the issuance of building permits and streamlining the process of receiving the final inspection and compliance certificate.

☑ Getting electricity
  Albania made getting electricity easier by speeding up the process for obtaining a new connection.

☒ Trading across borders
  Albania made trading across borders more difficult by introducing mandatory scanning inspections for exports and imports, which increased the time and cost for border compliance.

☑ Paying taxes
  Albania made paying taxes easier by introducing an online system for filing and paying taxes.

**Algeria**

☑ Starting a business
  Algeria made starting a business easier by eliminating the minimum capital requirement for business incorporation.

☑ Dealing with construction permits
  Algeria made dealing with construction permits faster by reducing the time to obtain a construction permit.

☑ Getting electricity
  Algeria made getting electricity more transparent by publishing electricity tariffs on the websites of the utility and the energy regulator.

☑ Paying taxes
  Algeria made paying taxes less costly by decreasing the tax on professional activities rate. The introduction of advanced accounting systems also made paying taxes easier.

**Angola**

☑ Starting a business
  Angola made starting a business easier by eliminating the paid-in minimum capital requirement.

Reforms affecting the labor market regulation indicators are included here but do not affect the ranking on the ease of doing business.
Paying taxes
Angola made paying taxes easier and less costly by reducing the frequency of advance payments of corporate income tax and increasing the allowable deductions for bad debt provisions. At the same time, Angola made interest income tax a final tax that is not deductible for the calculation of corporate income tax.

Labor market regulation
Angola adopted a new labor law that decreased the wage premium for overtime and night work and increased the wage premium for work on weekly holidays. The law also extended the maximum duration of fixed-term contracts and made fixed-term contracts able to be used for permanent tasks, reduced severance pay for redundancy dismissals of employees with five and ten years of continuous employment and increased severance pay for employees with one continuous year of service.

Antigua and Barbuda
✓ Trading across borders
Antigua and Barbuda made trading across borders easier by eliminating the tax compliance certificate required for import customs clearance.

Argentina
✓ Dealing with construction permits
Argentina made dealing with construction permits more difficult by increasing municipal fees.
✓ Trading across borders
Argentina made trading across borders easier by introducing a new licensing system for importing, which reduced the time required for documentary compliance.
✓ Paying taxes
Argentina made paying taxes less costly by increasing the threshold for the 5% turnover tax. Argentina also made paying taxes easier by introducing improvements to the online portal for filing taxes.

Armenia
✓ Getting credit
Armenia strengthened access to credit by adopting a new law on secured transactions that establishes a modern and centralized collateral registry. Armenia improved its credit information system by adopting a new law on personal data protection.
✓ Enforcing contracts
Armenia made enforcing contracts easier by introducing a consolidated chapter regulating voluntary mediation and by establishing financial incentives for the parties to attempt mediation.

Azerbaijan
✓ Getting electricity
Azerbaijan streamlined the process of obtaining a new electricity connection by introducing an electronic capacity/availability of connection map, which reduced the time needed to determine new customer connection points.
✓ Trading across borders
Azerbaijan made trading across borders easier by introducing an electronic system for submitting export and import declarations.
✓ Paying taxes
Azerbaijan made paying taxes easier by abolishing vehicle tax for residents.

Bahamas, The
✓ Starting a business
The Bahamas made starting a business easier by allowing local limited liability companies to register online. On the other hand, The Bahamas made starting a business more costly by increasing the fees for registering a company name and incorporation.
✓ Registering property
The Bahamas made registering property easier by reducing the cost of transferring a property.

Bangladesh
✓ Paying taxes
Bangladesh made paying taxes more complicated by introducing a value added tax (VAT).

Bahrain
✓ Starting a business
Bahrain made starting a business easier by reducing the minimum capital requirement.
✓ Getting credit
Bahrain improved access to credit information by guaranteeing by law borrowers’ right to inspect their own data.
✓ Trading across borders
Bahrain made exporting easier by improving infrastructure and streamlining procedures at the King Fahad Causeway.

Belarus
✓ Getting electricity
Belarus streamlined the process of obtaining an electricity connection by establishing a one-stop shop at the utility that fulfills all connection-related services, including the design and construction of the distribution line.
✓ Registering property
Belarus made it easier to transfer a property by improving the transparency and reliability of the land administration system.
✓ Getting credit
In Belarus the credit bureau started to provide credit scores, strengthening the credit reporting system.

✓ Protecting minority investors
Belarus strengthened minority investor protections by introducing remedies in cases where related-party transactions are harmful to the company and requiring greater corporate transparency.

Benin

✓ Starting a business
Benin made starting a business easier by eliminating the need to notarize company bylaws to activate a bank account after incorporation.

✓ Resolving insolvency
Benin made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Bolivia

✓ Starting a business
Bolivia made starting a business easier by decreasing the time needed to register a company.

✓ Dealing with construction permits
Bolivia made dealing with construction permits more difficult by implementing a new requirement to pay for land registry certificates at the Judicial Council.

✓ Enforcing contracts
Bolivia made enforcing contracts easier by adopting a new code of civil procedure that introduces pre-trial conferences.

Bosnia and Herzegovina

✓ Starting a business
Bosnia and Herzegovina made starting a business easier by reducing the paid-in minimum capital requirement for limited liability companies and increasing the efficiency of the notary system.

✓ Paying taxes
Bosnia and Herzegovina made paying taxes easier by abolishing the tourist community fee.

Botswana

✓ Dealing with construction permits
Botswana made dealing with construction permits easier by eliminating the requirement to submit a rates clearance certificate to obtain a building permit.

Brazil

✓ Starting a business
Brazil reduced the time needed to start a business by implementing an online portal for business licenses in Rio de Janeiro. However, Brazil also made starting a business more difficult by shortening the opening hours of the business registry in Rio de Janeiro.

✓ Trading across borders
Brazil made trading across borders easier by implementing an electronic system for importing, which reduced the time required for documentary compliance. This reform applies to both Rio de Janeiro and São Paulo.

✓ Enforcing contracts
Brazil made enforcing contracts easier through a new mediation law—that includes financial incentives for parties to attempt mediation—and a new code of civil procedure. These reforms apply to both Rio de Janeiro and São Paulo.

Labor market regulation
Brazil expanded eligibility for unemployment benefits to employees with one year of continuous work experience. This reform applies to both Rio de Janeiro and São Paulo.

Brunei Darussalam

✓ Getting electricity
The utility in Brunei Darussalam streamlined the processes of reviewing applications, and the time to issue an excavation permit was reduced. In addition, Brunei Darussalam increased the reliability of power supply by rolling out a Supervisory Control and Data Acquisition (SCADA) automatic energy management system for the monitoring of outages and the restoration of service.

✓ Getting credit
Brunei Darussalam improved access to credit information by beginning to distribute data from two utility companies. In addition, Brunei Darussalam strengthened access to credit by adopting a new insolvency law that contemplates protections for secured creditors during an automatic stay in reorganization proceedings.

✓ Protecting minority investors
Brunei Darussalam strengthened minority investor protections by clarifying ownership and control structures, making it easier to sue directors in case of prejudicial related-party transactions and allowing the rescission of related-party transactions that harm the company.

✓ Paying taxes
Brunei Darussalam made paying taxes easier by fully implementing an electronic system for filing and paying corporate income tax.

✓ Enforcing contracts
Brunei Darussalam made enforcing contracts easier by introducing an electronic filing system as well as a platform that allows users to pay court fees electronically.

✓ Resolving insolvency
Brunei Darussalam made resolving insolvency easier by adopting a new insolvency law that introduced a reorganization procedure and facilitated continuation of the debtor’s business during insolvency proceedings. Brunei Darussalam also introduced regulations for insolvency practitioners.

Bulgaria

✓ Getting electricity
Bulgaria increased the reliability of power supply by implementing an automatic energy management system, the Supervisory Control and Data Acquisition (SCADA), to monitor outages and service restoration.
Burkina Faso

✓ Starting a business
Burkina Faso made starting a business easier by reducing the paid-in minimum capital required to register a company.

✓ Getting credit
Burkina Faso improved access to credit information by introducing regulations that govern the licensing and functioning of credit bureaus in West African Economic and Monetary Union (UEMOA) member states.

✓ Resolving insolvency
Burkina Faso made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Burundi

✓ Paying taxes
Burundi made paying taxes easier by introducing a new tax return and eliminating the personalized VAT declaration form.

Cabo Verde

Labor market regulation
Cabo Verde introduced unemployment insurance for workers with a contribution period of at least six months.

Cambodia

✓ Starting a business
Cambodia made starting a business more difficult by increasing the time required to register and by requiring companies to submit evidence of capital deposit after registration.

✓ Getting credit
In Cambodia the credit bureau started to provide credit scores to banks and financial institutions, improving access to credit information.

Cameroon

✓ Dealing with construction permits
Cameroon made dealing with construction permits easier by reducing the time it takes to obtain the building permit and strengthening the Building Quality Control Index by increasing transparency.

✓ Paying taxes
Cameroon made paying taxes more costly by increasing the minimum tax rate for companies.

✓ Resolving insolvency
Cameroon made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Central African Republic

✓ Resolving insolvency
The Central African Republic made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Chad

✓ Starting a business
Chad made starting a business easier by reducing the paid-in minimum capital required to register a company.

✓ Resolving insolvency
Chad made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

China

✓ Starting a business
China made starting a business easier by introducing a single form to obtain a business license, organization code and tax registration. This reform applies to both Shanghai and Beijing.

✓ Getting credit
China improved access to credit information by starting to report payment histories from utility companies and providing credit scores to banks and financial institutions. This reform applies to both Shanghai and Beijing.

Colombia

✓ Starting a business
Colombia made starting a business easier by streamlining registration procedures.

Comoros

✓ Registering property
The Comoros made transferring a property less expensive by reducing transfer costs.

✓ Resolving insolvency
The Comoros made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Labor market regulation
The Comoros reduced the length of notice period and amount of severance payment for redundancy dismissals.


✓ Dealing with construction permits
The Democratic Republic of Congo made dealing with construction permits easier by improving building quality control and reducing the time it takes to obtain the building permit.

✓ Registering property
The Democratic Republic of Congo made it more expensive to transfer property by increasing the property transfer tax.

✓ Resolving insolvency
The Democratic Republic of Congo made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.
Labor market regulations
The Democratic Republic of Congo adopted legislation that prohibits discrimination in hiring on the basis of gender.

Congo, Rep.
✓ Resolving insolvency
The Republic of Congo made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Côte d’Ivoire
✓ Dealing with construction permits
Côte d’Ivoire made dealing with construction permits more transparent by making building regulations accessible online.
✓ Getting credit
Côte d’Ivoire improved access to credit information by establishing a new credit bureau.
✓ Enforcing contracts
Côte d’Ivoire made enforcing contracts easier by introducing a simplified fast-track procedure for small claims that allows for parties’ self-representation.

Croatia
✗ Starting a business
Croatia made starting a business more difficult by increasing notary fees.
✓ Protecting minority investors
Croatia strengthened minority investor protections by requiring detailed internal disclosure of conflicts of interest by directors.
✗ Paying taxes
Croatia made paying taxes more complicated by introducing a radio and television fee, and eliminating the reduction of the Chamber of Economy fee for new companies.

Cyprus
✓ Starting a business
Cyprus made starting a business easier by merging the procedures to register for taxes and VAT, and making company name search and reservation faster.
✓ Getting credit
Cyprus made access to credit information more difficult by stopping the distribution of historical credit data.
✓ Paying taxes
Cyprus made paying taxes easier by introducing improvements to its internal processes and to the electronic tax filing system. Cyprus also made paying taxes less costly by increasing the discount rate applied on immovable property tax.

Labor market regulation
Cyprus amended its legislation to allow shops and supermarkets to operate seven days a week.

Czech Republic
✓ Starting a business
The Czech Republic made starting a business easier by reducing the cost and the time required to register a company in commercial courts by allowing notaries to directly register companies through an online system.
✓ Getting electricity
The Czech Republic made getting electricity faster by designating personnel to deal with all incoming connection applications.

Dominica
✓ Paying taxes
Dominica made paying taxes less costly by reducing the corporate income tax rate.

Dominican Republic
✗ Getting electricity
The Dominican Republic made getting an electricity connection faster by reducing the time required to approve electrical connection plans.
✓ Paying taxes
The Dominican Republic made paying taxes less costly by decreasing the corporate income tax rate.

Ecuador
✓ Starting a business
Ecuador made starting a business easier by eliminating the publication of company charters in local newspapers.
✓ Enforcing contracts
Ecuador adopted a new code of civil procedure that made enforcing contracts easier by introducing a pre-trial conference. The new code also made enforcing contracts more difficult by eliminating a dedicated procedure for the resolution of small claims.

Egypt, Arab Rep.
✓ Starting a business
The Arab Republic of Egypt made starting a business easier by merging procedures at the one-stop shop by introducing a follow-up unit in charge of liaising with the tax and labor authority on behalf of the company.
✓ Protecting minority investors
The Arab Republic of Egypt strengthened minority investor protections by increasing shareholder rights and role in major corporate decisions and by clarifying ownership and control structures.
✗ Trading across borders
The Arab Republic of Egypt made trading across borders more difficult by making the process of obtaining and processing documents more complex and by imposing a cap on foreign exchange deposits and withdrawals for imports.

El Salvador
✗ Getting credit
El Salvador made access to credit information more difficult by reducing the coverage of the credit bureau.
✓ **Paying taxes**
El Salvador made paying taxes easier by encouraging the use of the electronic system for filing taxes.

**Equatorial Guinea**

✓ **Starting a business**
Equatorial Guinea made starting a business easier by eliminating the requirement to obtain company founders’ criminal records.

✗ **Paying taxes**
Equatorial Guinea made paying taxes more costly by increasing the minimum tax.

✓ **Resolving insolvency**
Equatorial Guinea made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

**Fiji**

✓ **Starting a business**
Fiji made starting a business easier by reducing the time required to start a business. Fiji also made starting a business less costly by reducing fees at the business registry.

✗ **Getting credit**
The credit bureau in Fiji suspended operations making it more difficult to gain access to credit information.

✓ **Protecting minority investors**
Fiji strengthened minority investor protections by introducing greater disclosure requirements for related-party transactions.

**France**

✓ **Dealing with construction permits**
France made dealing with construction permits less expensive by reducing the cost of obtaining a building permit.

✗ **Registering property**
France made transferring property more expensive by increasing property transfer tax rate and introducing an additional tax for businesses in Paris.

**Labor market regulation**
France reformed its labor legislation by introducing changes to the administration of labor tribunals, extending Sunday and evening work in areas designated as international tourist zones and facilitating employee-employer dialogue.

**Gabon**

✓ **Resolving insolvency**
Gabon made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

**Gambia, The**

✓ **Getting credit**
The Gambia strengthened access to credit by adopting a new law on secured transactions that implements a functional secured transactions system and establishes a centralized, notice-based collateral registry.

**Georgia**

✓ **Getting electricity**
Georgia improved the reliability of electricity supply by introducing penalties for the utility for having worse scores on the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI) than the previous year. Georgia also mandated the notification of customers by the utility of planned electricity outages.

✓ **Registering property**
Georgia improved the quality of land administration by increasing coverage of all maps for privately held land plots in the main business city.

✓ **Protecting minority investors**
Georgia strengthened minority investor protections by increasing shareholder rights and role in major corporate decisions and by clarifying ownership and control structures.

✓ **Trading across borders**
Georgia made export and import documentary compliance faster by improving its electronic document processing system. It also introduced an advanced electronic document submission option.

✓ **Paying taxes**
Georgia made paying taxes easier by abolishing additional annex to corporate income tax returns and by improving the efficiency of the online system used for filing VAT returns.

**Ghana**

✗ **Starting a business**
Ghana made starting a business more costly by increasing registration and authentication fees.

✗ **Dealing with construction permits**
Ghana made dealing with construction permits more expensive by increasing the cost of obtaining a building permit.

✓ **Trading across borders**
Ghana made trading across borders easier by removing the mandatory pre-arrival assessment inspection at origin for imported goods.

**Greece**

✓ **Paying taxes**
Greece made paying taxes more costly by increasing the corporate income tax rate.

✓ **Enforcing contracts**
Greece made enforcing contracts easier by amending its rules of civil procedure to introduce tighter rules on adjournments, impose deadlines for key court events and limit the recourses that can be lodged during enforcement proceedings.

**Grenada**

✓ **Trading across borders**
Grenada made trading across borders easier by streamlining import document submission procedures, reducing the time required for documentary compliance.
Guatemala
✓ Paying taxes
Guatemala made paying taxes less costly by reducing the rate of corporate income tax.

Guinea
✓ Resolving insolvency
Guinea made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Guinea-Bissau
✓ Resolving insolvency
Guinea-Bissau made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Guyana
✓ Registering property
Guyana made registering property easier by increasing the transparency of the Lands and Survey Commission.
✓ Getting credit
Guyana improved access to credit information by expanding the coverage of the credit bureau.

Haiti
✓ Trading across borders
Haiti made trading across borders easier by improving port infrastructure and further implementing the ASYCUDA World electronic data interchange system by allowing the online submission of supporting documents.

Hong Kong SAR, China
✓ Starting a business
Hong Kong SAR, China, made starting a business less costly by reducing the business registration fee.
✓ Getting electricity
Hong Kong SAR, China, streamlined the processes of reviewing applications for new electrical connections and also reduced the time needed to issue an excavation permit.

Hungary
✓ Paying taxes
Hungary made paying taxes less costly for small and medium-size businesses by allowing tax relief by means of an additional deduction for new acquisitions of land and buildings.
✓ Enforcing contracts
Hungary made enforcing contracts easier by introducing an electronic filing system.

India
✓ Getting electricity
India made getting electricity faster and cheaper by streamlining the process of getting a new commercial electricity connection. This reform impacts Delhi.
✓ Paying taxes
India made paying taxes easier by introducing an electronic system for paying employee state insurance contributions. This reform applies to both Mumbai and Delhi.
✓ Trading across borders
India made exporting and importing easier by launching the ICEGATE portal and simplifying border and documentary procedures. This reform applies to both Mumbai and Delhi.
✓ Enforcing contracts
India made enforcing contracts easier by creating dedicated divisions to resolve commercial cases. This reform applies to both Mumbai and Delhi.

Indonesia
✓ Starting a business
Indonesia made starting a business easier by creating a single form to apply for the company registration certificate and trading license. This reform applies to Jakarta. Indonesia also made starting a business easier by abolishing the minimum capital requirement for small and medium-size enterprises and by encouraging the use of an online system to reserve company names. This reform applies to both Jakarta and Surabaya.
✓ Getting electricity
Indonesia made the process for getting an electricity connection faster by reducing the time for contractors to perform external work thanks to an increase in the stock of electrical material supplied by the utility. In Surabaya, getting electricity was also made easier after the utility streamlined the process for new connection requests.
✓ Registering property
Indonesia made it easier to register property by digitizing its cadastral records and setting up a geographic information system. This reform applies to both Jakarta and Surabaya.
✓ Getting credit
Indonesia strengthened access to credit by establishing a modern collateral registry. This reform applies to both Jakarta and Surabaya.
✓ Paying taxes
Indonesia made paying taxes easier by introducing an online system for filing and paying health contributions. Indonesia also made paying taxes more costly by levying a new pension contribution at a rate of 2% paid by employers. These reforms apply to both Jakarta and Surabaya.

Indonesia
✓ Starting a business
Indonesia made starting a business easier by creating a single form to apply for the company registration certificate and trading license. This reform applies to Jakarta. Indonesia also made starting a business easier by abolishing the minimum capital requirement for small and medium-size enterprises and by encouraging the use of an online system to reserve company names. This reform applies to both Jakarta and Surabaya.

Indonesia
✓ Starting a business
Indonesia made starting a business easier by creating a single form to apply for the company registration certificate and trading license. This reform applies to Jakarta. Indonesia also made starting a business easier by abolishing the minimum capital requirement for small and medium-size enterprises and by encouraging the use of an online system to reserve company names. This reform applies to both Jakarta and Surabaya.
✓ Trading across borders
Indonesia made exporting and importing easier by improving the customs services and document submission functions of the national single window. This reform applies to both Jakarta and Surabaya.

✓ Enforcing contracts
Indonesia made enforcing contracts easier by introducing a dedicated procedure for small claims that allows for parties’ self-representation. This reform applies to both Jakarta and Surabaya.

Iran, Islamic Rep.

✓ Trading across borders
The Islamic Republic of Iran made exporting and importing easier by improving and expanding the services offered by the national single window.

Iraq

✓ Dealing with construction permits
Iraq made dealing with construction permits easier by allowing the simultaneous processing of utility clearances and building permit applications.

✓ Getting electricity
The Ministry of Electricity made getting electricity faster by enforcing tighter deadlines on electricity connections.

Ireland

✓ Starting a business
Ireland made starting a business easier by removing the requirement that a founder seeking to incorporate a company swear before a commissioner of oaths.

Israel

✓ Starting a business
Israel made starting a business easier by merging registration for tax and social security.

Italy

✓ Paying taxes
Italy made paying taxes easier by allowing full cost of labor to be deductible for regional tax on productive activities (IRAP) purposes, as well as updating coefficients used for calculation of tax on real estate (IMU) and municipal service tax (TASI). Furthermore, the electronic system for preparing and paying labor taxes was improved.

Jamaica

✓ Starting a business
Jamaica made starting a business more difficult by removing the ability to complete next-day company incorporation.

✓ Paying taxes
Jamaica made paying taxes less costly by increasing tax depreciation rates and the initial capital allowance for assets acquired on or after January 1, 2014. Furthermore, companies incorporated for less than 24 months are exempted from paying the minimum business tax. Jamaica also made paying taxes easier by implementing an electronic system for filing of corporate income tax, VAT and social security contributions.

✓ Trading across borders
Jamaica reduced the time of documentary compliance for exporting by implementing ASYCUDA World, an automated customs data management system.

Japan

✓ Paying taxes
Japan made paying taxes easier by disclosing the technical specifications of the eTax platform and allowing the upload of additional information in comma separated value (CSV) format. The restoration surtax was also abolished. However, a local corporation tax was introduced and the rates of special local corporation tax, inhabitants tax and enterprise tax were raised.

Welfare pension premiums were also raised. These reforms apply to both Tokyo and Osaka. However, the rate for health insurance contributions paid by employers was reduced only in Osaka.

Jordan

✓ Paying taxes
Jordan made paying taxes less costly by increasing the depreciation rates for some fixed assets.

✓ Trading across borders
Jordan made exporting and importing easier by streamlining customs clearance processes, advancing the use of a single window and improving infrastructure at the Port of Aqaba.

Kazakhstan

✓ Starting a business
Kazakhstan simplified the process of starting a business by abolishing the requirement to notarize company documents and founders’ signatures.

✓ Dealing with construction permits
Kazakhstan made dealing with construction permits easier by introducing a single window and streamlining procedures.

✓ Getting electricity
Kazakhstan streamlined the process of obtaining an electricity connection by eliminating the need for an official excavation permit and an inspection by the State Energy Supervision Committee. Kazakhstan also reduced the time needed to fulfill utility technical requirements and to sign supply contracts. The reliability of the power supply in Kazakhstan was also improved following the establishment of normative levels for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI).

✓ Protecting minority investors
Kazakhstan strengthened minority investor protections by introducing greater requirements for immediate disclosure of related-party transactions.
to the public, increasing shareholder rights and role in major corporate decisions, clarifying ownership and control structures and requiring greater corporate transparency.

✓ Trading across borders
Kazakhstan made exporting less costly by removing two export documents required for customs clearance.

✓ Enforcing contracts
Kazakhstan made enforcing contracts easier by adopting a new code of civil procedure and by regulating the maximum number of adjournments that can be granted by a judge in a given case.

✓ Resolving insolvency
Kazakhstan made resolving insolvency easier by changing voting procedures for reorganization plans and providing protections to creditors who vote against such plans. Additionally, creditors were granted greater access to information about the debtor during insolvency proceedings and allowed to challenge decisions affecting their rights.

Labor market regulation
Kazakhstan adopted a new labor code that decreased the wage premium for work on weekly holidays, eliminated the requirement to reassign employees before making them redundant, extended the maximum duration of probationary periods and introduced mandatory out-of-court mediation procedures before parties can file claims in court.

Kenya

✓ Starting a business
Kenya made starting a business easier by removing the stamp duty fees required for the nominal capital, memorandum and articles of association. Kenya also eliminated requirements to sign the declaration of compliance before a commissioner of oaths. However, Kenya also made starting a business more expensive by introducing a flat fee for company incorporation.

✓ Getting electricity
Kenya streamlined the process of getting electricity by introducing the use of a geographic information system which eliminates the need to conduct a site visit, thereby reducing the time and interactions needed to obtain an electricity connection.

✓ Registering property
Kenya made registering property easier by increasing the transparency at its land registry and cadaster.

✓ Protecting minority investors
Kenya strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors, by making it easier to sue directors in cases of prejudicial related-party transactions and by allowing the rescission of related-party transactions that are shown to harm the company.

✓ Resolving insolvency
Kenya made resolving insolvency easier by introducing a reorganization procedure, facilitating continuation of the debtor’s business during insolvency proceedings and by introducing regulations for insolvency practitioners.

Korea, Rep.

✓ Starting a business
Korea made starting a business faster by eliminating post-registration procedures.

Lao PDR

✓ Starting a business
The Lao People’s Democratic Republic made the process of starting a business faster by implementing simplified procedures for obtaining a license and a registered company seal.

✓ Getting electricity
Lao PDR improved the regulation of outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI).

Kuwait

✓ Starting a business
Kuwait made starting a business more difficult by increasing the time needed to register by requiring companies to submit the original documents both online and in person.

✓ Trading across borders
Kuwait made exporting and importing easier by introducing customs electronic links and facilitating the electronic exchange of information among various agencies.

Kyrgyz Republic

✓ Trading across borders
The Kyrgyz Republic decreased the time and cost needed for exporting by becoming a member of the Eurasian Economic Union.

Lao PDR

✓ Starting a business
The Lao People’s Democratic Republic made the process of starting a business faster by implementing simplified procedures for obtaining a license and a registered company seal.

✓ Getting electricity
Lao PDR improved the regulation of outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI).

Latvia

✓ Getting credit
Latvia improved access to credit information by launching a private credit bureau.

✓ Paying taxes
Latvia made paying taxes less complicated by improving its online systems for filing corporate income tax returns and mandatory labor contributions.
Lesotho

- **Getting credit**
  Lesotho improved access to credit information by expanding the coverage of its credit bureau.

Liberia

- **Labor market regulation**
  Liberia shortened the workweek by increasing the mandatory number of weekly rest hours to 36 consecutive hours with Sunday designated as the weekly holiday. It also mandated a maximum of five overtime hours per week. Liberia also introduced paid annual leave entitlements to employees after one year of employment, extended the duration of paid maternity leave and mandated equal remuneration for work of equal value.

Lithuania

- **Getting electricity**
  Lithuania made getting electricity faster by introducing time limits on the utility to conduct necessary connection procedures and lowering the connection tariff.

Macedonia, FYR

- **Getting credit**
  The former Yugoslav Republic of Macedonia improved access to credit by amending its laws to implement a functional secured transactions system, provide modern features for the collateral registry and allow parties to grant nonpossessory security rights in a single category of assets with general descriptions.

- **Protecting minority investors**
  FYR Macedonia strengthened minority investor protections by increasing shareholder rights and role in major corporate decisions, allowing greater access to corporate information during trial and clarifying ownership and control structures.

- **Enforcing contracts**
  FYR Macedonia made enforcing contracts more difficult by adopting amendments to the Law on Civil Procedure that mandate mediation before filing a claim, thus lengthening the initial phase of judicial proceedings.

- **Resolving insolvency**
  FYR Macedonia made resolving insolvency easier by changing voting procedures for the reorganization plans and allowing creditors greater participation in insolvency proceedings.

Madagascar

- **Starting a business**
  Madagascar made starting a business easier by reducing the number of procedures needed to register a company.

- **Dealing with construction permits**
  Madagascar increased the transparency of dealing with construction permits by publishing construction-related regulations online and free of charge.

- **Trading across borders**
  Madagascar made trading across borders easier by simplifying and streamlining customs procedures and implementing an electronic data interchange system, reducing the time for preparation and submission of trade documents for exporting and importing.

Malawi

- **Starting a business**
  Malawi made starting a business easier by eliminating the legal requirement to use a company seal.

- **Getting credit**
  Malawi strengthened access to credit by adopting a new law on secured transactions that implements a functional secured transactions system and establishes a centralized, notice-based, online collateral registry.

- **Paying taxes**
  Malawi made paying taxes more costly by replacing the capital gains tax with a property transfer tax, and increasing...

Malaysia

- **Starting a business**
  Malaysia made starting a business more difficult by requiring that companies with an annual revenue of more than MYR 500,000 register as a GST payer.

- **Getting credit**
  In Malaysia the credit bureau began to provide consumer credit scores.

- **Paying taxes**
  Malaysia made paying taxes easier by introducing an online system for filing and paying goods and services tax (GST) while also making it more complex by replacing sales tax with GST.

Mali

- **Starting a business**
  Mali made starting a business easier by reducing the paid-in minimum capital required to register a company.

- **Getting credit**
  Mali improved access to credit information by establishing a new credit bureau.

- **Resolving insolvency**
  Mali made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Malta

- **Starting a business**
  Malta made starting a business easier by offering automatic registration with the Inland Revenue Department following the receipt of the company registration number.

- **Getting credit**
  Malta improved access to credit information by launching a new credit registry.

- **Paying taxes**
  Malta made paying taxes more costly by replacing the capital gains tax with a property transfer tax, and increasing...
the maximum social security contribution paid by employers.

**Mauritania**

✓ **Getting credit**
Mauritania improved access to credit information by providing banks and financial institutions with online access to credit registry data.

✓ **Protecting minority investors**
Mauritania strengthened minority investor protections by requiring prior external review of related-party transactions, by increasing director liability and by expanding shareholders’ role in major transactions.

✓ **Paying taxes**
Mauritania made paying taxes easier by reducing the frequency of both tax filing and payment of social security contributions.

✓ **Trading across borders**
Mauritania made trading across borders easier by upgrading to the ASYCUD World electronic data interchange system, which reduced the time for preparation and submission of customs declarations for both exports and imports.

**Mauritius**

✓ **Registering property**
Mauritius made registering property easier by digitizing its land records.

**Mexico**

✗ **Starting a business**
Mexico made starting a business more difficult by discontinuing the use of an online portal for tax and business registration. This reform applies to Mexico City.

✓ **Registering property**
Mexico made registering property easier by digitizing its land records, improving the quality of the land registry infrastructure and making the registration process more efficient. This reform applies to Mexico City.

**Labor market regulation**
Mexico adopted a resolution that eliminated geographic differences in national minimum wages. Prior to the reform Mexico was divided into two zones—zone A and zone B—with different applicable minimum wages. This reform applies to both Mexico City and Monterrey.

**Moldova**

✓ **Starting a business**
Moldova made starting a business more costly by increasing the cost of company registration.

✓ **Getting electricity**
Moldova streamlined the process of obtaining a new electricity connection by eliminating the need for new customers with a capacity of less than 200 kilowatts to obtain an inspection from the State Energy Inspectorate.

✓ **Paying taxes**
Moldova made paying taxes easier by eliminating a requirement to submit social security documents in hard copy. However, Moldova also made paying taxes more costly by raising rates for road tax, environmental levy and health insurance contributions paid by employers.

✓ **Enforcing contracts**
Moldova made enforcing contracts easier by adopting a new mediation law establishing financial incentives for the parties to attempt mediation.

**Mongolia**

✓ **Paying taxes**
Mongolia made paying taxes easier by introducing an electronic system for filing and payment of taxes.

At the same time, Montenegro made paying taxes more costly by increasing the health contribution rate paid by employers.

**Morocco**

✓ **Starting a business**
Morocco made the process of starting a business easier by introducing an online platform to reserve a company name and reducing registration fees.

✓ **Registering property**
Morocco made registering property easier by streamlining the property registration process.

✓ **Getting credit**
In Morocco the credit bureau began to provide credit scores.

✓ **Protecting minority investors**
Morocco strengthened minority investor protections by clarifying ownership and control structures and by requiring greater corporate transparency.

✓ **Trading across borders**
Morocco reduced the time for border compliance for importing by further developing its single window system.

**Mozambique**

✗ **Starting a business**
Mozambique made starting a business more difficult by increasing registration and notary fees.

✓ **Getting credit**
Mozambique improved access to credit information by enacting a law that allows the establishment of a new credit bureau.

**Myanmar**

✓ **Starting a business**
Myanmar made starting a business easier by reducing the cost to register a company. It also simplified the process by removing the requirement to submit a reference letter and a criminal history certificate in order to incorporate a company.
Getting credit
Myanmar improved its credit information system by enacting a law that allows the establishment of a new credit bureau.

Trading across borders
Myanmar made trading across borders more difficult for traders as they experience higher cost and time delays due to congestion at the port of Yangon.

Labor market regulation
Myanmar introduced a minimum wage and changed the regulation of severance pay.

Nepal

Dealing with construction permits
Nepal made dealing with construction permits more difficult by increasing the cost of obtaining a building permit.

Trading across borders
Nepal made exporting and importing easier by implementing ASYCUDA World, an electronic data interchange system.

New Zealand

Paying taxes
New Zealand made paying taxes easier by abolishing the cheque levy. New Zealand made paying less costly by decreasing the rate of accident compensation levy paid by employers. At the same time, New Zealand made paying taxes more costly by raising property tax and road user levy rates.

Nicaragua

Trading across borders
Nicaragua made trading across borders more expensive by introducing a new security fee, increasing the cost of border compliance for exporting and importing.

Niger

Starting a business
Niger made starting a business easier by reducing the time and cost needed to register a company. Niger also eliminated the requirement to notarize a company’s bylaws.

Getting credit
Niger improved access to credit information by establishing a new credit bureau.

Protecting minority investors
Niger strengthened minority investor protections by introducing a provision that requires the winning party’s legal expenses be reimbursed by the losing party.

Trading across borders
Niger made trading across borders easier by reducing the mandatory pre-shipment inspection for imported products.

Enforcing contracts
Niger made enforcing contracts easier by creating a specialized commercial court in Niamey and by adopting a new code of civil procedure that establishes time standards for key court events.

Resolving insolvency
Niger made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Nigeria

Starting a business
Nigeria made starting a business easier by improving online government portals. This reform applies to both Kano and Lagos.

Getting credit
Nigeria strengthened access to credit by creating a centralized collateral registry. This reform applies to both Kano and Lagos.

Norway

Enforcing contracts
Norway made enforcing contracts easier by introducing an electronic filing system for court users.

Labor market regulation
Norway allowed the use of fixed-term contracts for permanent tasks for 12 months.

Oman

Starting a business
Oman made starting a business easier by removing the requirement to pay the minimum capital within three months of incorporation and streamlining the registration of employees.

Trading across borders
Oman reduced the time for border and documentary compliance by introducing a new online single window that allows for rapid electronic clearance of goods.

Pakistan

Registering property
Pakistan improved the quality of land administration by digitizing ownership and land records. This reform applies to Lahore.
Pakistan improved access to credit information guaranteeing by law borrowers’ rights to inspect their own data. The credit bureau also expanded its borrower coverage. This reform applies to both Lahore and Karachi.

Trading across borders
Pakistan made exporting and importing easier by enhancing its electronic customs platform. This reform applies to both Lahore and Karachi.

Papua New Guinea

Starting a business
Papua New Guinea reduced the time required to start a business by streamlining business registration at the Investment Promotion Agency (IPA).

Getting credit
Papua New Guinea strengthened access to credit by adopting a new law on secured transactions that implemented a functional secured transactions system and established a centralized, notice-based collateral registry. The new law broadens the scope of assets that can be used as collateral and allows out-of-court enforcement of collateral.

Poland

Getting credit
Poland reduced access to credit information by limiting the distribution of historical data on borrowers.

Trading across borders
Poland made trading across borders easier by introducing a single window for exporting, which reduced the time required of border and documentary compliance.

Protecting minority investors
Qatar weakened minority investor protections by decreasing the rights of shareholders in major decisions, by diminishing ownership and control structures, by reducing requirements for approval of related-party transactions and their disclosure to the board of directors and by limiting the liability of interested directors and board of directors in the event of prejudicial related-party transactions.

Qatar

Starting a business
Qatar made starting a business easier by abolishing the paid-in minimum capital requirement for limited liability companies.

Registering property
Qatar made registering property easier by increasing the transparency at its land registry.

Labor market regulation
Qatar reduced the maximum duration of fixed-term contracts.

Registering property
Portugal made registering property easier by digitizing its land records and improving the quality of infrastructure and transparency of its land administration system.

Paying taxes
Portugal made paying taxes easier and less costly by using better accounting software and enhancing the online filing system of taxes and decreasing the corporate income tax rate.

Labor market regulation
Portugal reduced the maximum duration of fixed-term contracts.

Puerto Rico (U.S.)

Registering property
Puerto Rico (U.S.) made registering property easier by digitizing its land records and improving the quality of infrastructure and transparency of its land administration system.

Paying taxes
Puerto Rico (U.S.) made paying taxes less costly by abolishing gross receipts tax. However, the capital gains tax rate was increased.

Resolving insolvency
Poland made resolving insolvency easier by introducing new restructuring mechanisms, changing voting procedures for restructuring plans and allowing creditors greater participation in insolvency proceedings. It also established a central restructuring and bankruptcy register and released guidelines for the remuneration of insolvency representatives.

Paying taxes
Portugal made paying taxes easier and less costly by using better accounting software and enhancing the online filing system of taxes and decreasing the corporate income tax rate.

Getting electricity
Portugal made getting an electricity connection faster by reducing the time required to approve electrical connection requests.

Peru

Paying taxes
Peru made paying taxes less costly by decreasing the corporate income tax rate.

Getting electricity
Peru made getting an electricity connection faster by reducing the time required to approve electrical connection requests.

Philippines

Dealing with construction permits
The Philippines made dealing with construction permits easier by increasing the transparency of its building regulations.

Getting electricity
The Philippines made paying taxes easier by introducing an online system for filing and paying health contributions and by allowing for the online corporate income tax and VAT returns to be completed offline.

Resolving insolvency
Poland made resolving insolvency easier by introducing new restructuring mechanisms, changing voting procedures for restructuring plans and allowing creditors greater participation in insolvency proceedings. It also established a central restructuring and bankruptcy register and released guidelines for the remuneration of insolvency representatives.
Romania

- **Starting a business**
  Romania made starting a business more difficult by increasing the time needed to register for VAT.

- **Dealing with construction permits**
  Romania made dealing with construction permits easier by removing the requirements to obtain permission to fence the construction site and to obtain approval of the architectural and urban planning design for non-residential buildings. This reform only applies to the city of St. Petersburg.

- **Enforcing contracts**
  Russia made enforcing contracts easier by removing the requirements to obtain permission to fence the construction site and to obtain approval of the architectural and urban planning design for non-residential buildings. This reform only applies to the city of St. Petersburg.

Russian Federation

- **Dealing with construction permits**
  The Russian Federation made dealing with construction permits easier by removing the requirements to obtain permission to fence the construction site and to obtain approval of the architectural and urban planning design for non-residential buildings. This reform only applies to the city of St. Petersburg.

- **Enforcing contracts**
  Russia made enforcing contracts easier by introducing an electronic case management system for judges and lawyers.

Rwanda

- **Starting a business**
  Rwanda made starting a business easier by introducing the online registration one-stop shop and streamlining post-registration procedures.

- **Dealing with construction permits**
  Rwanda made dealing with construction permits easier and cheaper by reducing the cost and streamlining the process of obtaining a building permit.

- **Registering property**
  Rwanda made it easier to register property by introducing effective time limits and increasing the transparency of the land administration system.

- **Paying taxes**
  Rwanda made paying taxes more complicated by introducing a requirement that companies file and pay social security contributions monthly instead of quarterly.

- **Trading across borders**
  Rwanda made trading across borders easier by removing the mandatory pre-shipment inspection for imported products.

- **Enforcing contracts**
  Rwanda made enforcing contracts easier by introducing an electronic case management system for judges and lawyers.

San Marino

- **Dealing with construction permits**
  San Marino made dealing with construction permits easier and cheaper by reducing the cost and streamlining the process of obtaining a building permit.

Sao Tome and Principe

- **Labor market regulation**
  Sao Tome and Principe adopted a minimum wage for the private sector.

Saudi Arabia

- **Starting a business**
  Saudi Arabia made starting a business easier by reducing the time to register a company.

- **Dealing with construction permits**
  Saudi Arabia made dealing with construction permits faster by implementing an online system and streamlining the process of obtaining building permits.

- **Registering property**
  Saudi Arabia strengthened minority investor protections by strengthening ownership and control structures of companies and by increasing corporate transparency requirements.

- **Paying taxes**
  Saudi Arabia made paying taxes more difficult by introducing a more complex income tax return.

Senegal

- **Registering property**
  Senegal made registering property easier by increasing transparency at its land registry and cadaster.

- **Getting credit**
  Senegal improved access to credit information by establishing a new credit bureau.

- **Paying taxes**
  Senegal made paying taxes less costly by reducing the maximum cap for corporate income tax and implementing more efficient accounting systems and software.

- **Resolving insolvency**
  Senegal made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Serbia

- **Starting a business**
  Serbia simplified the process of starting a business by reducing the time to register a company.

- **Dealing with construction permits**
  Serbia made dealing with construction permits faster by implementing an online system and streamlining the process of obtaining building permits.

- **Registering property**
  Serbia simplified property transfer process by introducing effective time limits.

Sierra Leone

- **Starting a business**
  Sierra Leone made starting a business easier by reducing registration fees.
Singapore

✔ Dealing with construction permits
Singapore made dealing with construction permits easier by streamlining procedures and improving the online one-stop shop.

✔ Registering property
Singapore made it easier to transfer a property by introducing an independent mechanism for reporting errors on titles and maps.

✔ Paying taxes
Singapore made paying taxes easier by introducing improvements to the online system for filing corporate income tax returns and VAT returns. At the same time, the social security contribution rate paid by employers increased and the rebate of 30% on vehicle tax expired.

Slovak Republic

✔ Paying taxes
The Slovak Republic made paying taxes less costly and easier by reducing the motor vehicle tax and the number of property tax payments.

Solomon Islands

✔ Getting credit
The Solomon Islands improved access to credit information by establishing a credit bureau.

South Africa

✔ Starting a business
South Africa made starting a business easier by introducing an online portal to search for a company name.

x Registering property
South Africa made it more expensive to transfer property by increasing the property transfer tax.

x Paying taxes
South Africa made paying taxes more costly by increasing the rates of vehicle tax and property tax. At the same time the rate of social security contributions paid by employers was reduced. South Africa made paying taxes more complicated by increasing the time it takes to prepare VAT returns.

Spain

✔ Paying taxes
Spain made paying taxes less costly by reducing the property tax rate, vehicle tax rate, tax on property transfer, and abolishing the environmental fee. Spain made paying taxes easier by introducing a new electronic system for filing social security contributions.

✔ Enforcing contracts
Spain made enforcing contracts easier by introducing a mandatory electronic filing system for court users.

Sri Lanka

✔ Starting a business
Sri Lanka made starting a business easier by removing the stamp duty on newly issued shares.

✔ Protecting minority investors
Sri Lanka strengthened minority investor protections by requiring board and in some cases shareholder approval of related-party transactions and by requiring that such transactions undergo external review.

St. Kitts and Nevis

x Registering property
Saint Kitts and Nevis made it more difficult to transfer property due to a backlog of registration of property transfers at the Supreme Court Registry. However, the stamp duty was reduced for transferring property.

St. Lucia

x Getting electricity
The utility made getting electricity more difficult by introducing a requirement to obtain a current land registry extract to get a new connection.

✔ Trading across borders
St. Lucia made exporting and importing easier by upgrading its electronic data interchange system and linking the customs and port authorities through a common online platform.

Sudan

x Starting a business
Sudan made starting a business more difficult by increasing the cost of a company seal.

x Protecting minority investors
Sudan strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and granting shareholders preemption rights in limited liability companies. However, Sudan weakened minority investor protections by making it more difficult to sue directors in case of prejudicial related-party transactions, decreasing shareholder rights and role in major corporate decisions and undermining ownership and control structures.

Sweden

✔ Registering property
Sweden made it easier to transfer a property by increasing administrative efficiency and introducing an independent and separate mechanism for reporting errors on maps.

Syrian Arab Republic

x Starting a business
The Syrian Arab Republic made starting a business more difficult by increasing the time for company registration and more costly by increasing fees for post-registration procedures.

x Registering property
Syria made registering property more complex by requiring a security clearance prior to transferring the property.
Enforcing contracts
Syria made enforcing contracts easier by adopting a new code of civil procedure.

Tajikistan

Starting a business
Tajikistan made starting a business more difficult by requiring that companies with annual revenue of more than SM 500,000 register as a VAT payer.

Paying taxes
Tajikistan made paying taxes easier by introducing electronic invoices and expanding the electronic system for filing and paying taxes to include road tax. It also made paying taxes less costly by reducing road tax rates. On the other hand, land tax rates were increased.

Tanzania

Getting credit
The credit bureau in Tanzania expanded credit bureau borrower coverage and began to distribute credit data from retailers.

Paying taxes
Tanzania made paying taxes more complicated by increasing the frequency of filing of the skills development levy and more costly by introducing a workers’ compensation tariff paid by employers.

Thailand

Starting a business
Thailand made starting a business easier by creating a single window for registration payment and reducing the time needed to obtain a company seal.

Getting credit
Thailand improved access to credit information by starting to provide credit scores to banks and financial institutions.

Resolving insolvency
Thailand made resolving insolvency easier by introducing new restructuring for small and medium-size companies and by streamlining provisions related to company liquidation.

Togo

Getting credit
Togo improved access to credit information by introducing regulations that govern the licensing and functioning of credit bureaus in UEMOA member states.

Paying taxes
Togo made paying taxes easier by streamlining the administrative process of complying with tax obligations.

Trading across borders
Togo made trading across borders easier by implementing an electronic single window system, which reduced the time for border and documentary compliance for both exporting and importing.

Resolving insolvency
Togo made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

Tonga

Dealing with construction permits
Tonga made dealing with construction permits more complex by introducing two new procedures.

Turkey

Starting a business
Turkey made starting a business easier by allowing new companies to automatically receive potential tax identification number online through the Central Registration Recording System.

Paying taxes
Turkey made paying taxes easier by introducing electronic invoicing and electronic bookkeeping. At the same time, however, Turkey also increased the rate of transaction tax applicable on checks.

Uganda

Starting a business
Uganda made starting a business easier by eliminating the requirement that a commissioner of oaths must sign compliance declarations.

Paying taxes
Uganda made paying taxes easier by eliminating a requirement for tax returns to be submitted in paper copy following online submission. At the same time, Uganda increased the stamp duty for insurance contracts.

Trading across borders
Uganda made trading across borders easier by constructing the Malaba One-Stop Border Post, which reduced border compliance time for exports.

Ukraine

Protecting minority investors
Ukraine strengthened minority investor protections by requiring interested director or shareholder to be excluded from the vote, by requiring that proposed related-party transactions undergo external review, by introducing remedies in cases where related-party transactions are harmful to the company and also clarifying ownership and control structures.

Enforcing contracts
Ukraine made enforcing contracts easier by introducing a system that allows users to pay court fees electronically.

United Arab Emirates

Starting a business
The United Arab Emirates made it easier to start a business by streamlining name reservation and articles of association notarization and
merging registration procedures with the Ministry of Human Resources and General Pensions and Social Security Authority.

✓ Dealing with construction permits
The United Arab Emirates made dealing with construction permits easier by implementing risk-based inspections and merging the final inspection into the process of obtaining a completion certificate.

✓ Getting electricity
The United Arab Emirates reduced the time required to obtain a new electricity connection by implementing a new program with strict deadlines for reviewing applications, carrying out inspections and meter installations. The United Arab Emirates also introduced compensation for power outages.

✓ Registering property
The United Arab Emirates made registering property easier by increasing transparency at its land registry.

✓ Protecting minority investors
The United Arab Emirates strengthened minority investor protections by increasing shareholder rights and role in major corporate decisions, clarifying ownership and control structures and requiring greater corporate transparency.

Labor market regulation
The United Arab Emirates reduced the duration of a single fixed-term contract from 48 to 24 month.

Uzbekistan
✓ Registering property
Uzbekistan made transferring a property easier by increasing transparency of information.

✓ Protecting minority investors
Uzbekistan strengthened minority investor protections by clarifying ownership and control structures.

✓ Paying taxes
Uzbekistan made paying taxes less costly by reducing the unified social payment rate paid by employers and the corporate income tax rate. However, the land tax rates in city of Tashkent increased.

Vanuatu
✓ Starting a business
Vanuatu made starting a business easier by removing registration requirements and digitizing the company register.

✓ Getting credit
Vanuatu improved access to credit by passing a law that allows secured creditors to realize their assets without being subject to priorities of other creditors.

✓ Protecting minority investors
Vanuatu strengthened minority investor protections by increasing shareholder rights and role in major corporate decisions and clarifying ownership and control structures.

✓ Resolving insolvency
Vanuatu made resolving insolvency easier by strengthening and modernizing its legal framework in relation to liquidation and receivership proceedings.

Venezuela, RB
x Starting a business
República Bolivariana de Venezuela made starting a business more expensive by raising the value of the tributary unit and lawyers’ fees. It also made the process more time consuming by limiting the work schedule of the public sector.

Vietnam
✓ Starting a business
Vietnam made starting a business more difficult by requiring entrepreneurs to receive approval of the seal sample before using it.

✓ Protecting minority investors
Vietnam strengthened minority investor protections by making it easier to sue directors in cases of prejudicial transactions between interested parties, by increasing shareholder rights and role in major corporate decisions, by strengthening the ownership and control structures of companies and by increasing corporate transparency requirements.

✓ Paying taxes
Vietnam made paying taxes easier and less costly by streamlining the administrative process of complying with tax obligations and abolishing environmental protection fees.

✓ Trading across borders
Vietnam made trading across borders easier by implementing an electronic customs clearance system.

Zambia
x Dealing with construction permits
Zambia made dealing with construction permits more costly by raising the costs associated with submitting a brief to the environmental agency.

✓ Registering property
Zambia made it more affordable to transfer property by decreasing the property transfer tax.

Labor market regulation
Zambia eliminated fixed-term contracts for permanent tasks.
**Zimbabwe**

- **Dealing with construction permits**
  Zimbabwe made dealing with construction permits faster by streamlining the building plan approval process.

- **Registering property**
  Zimbabwe made registering property easier by launching an official website containing information on the list of documents and fees for completing a property transaction, as well as, a specific time frame for delivering a legally binding document that proves property ownership.

- **Getting credit**
  Zimbabwe improved access to credit information by allowing the establishment of a credit registry.

- **Trading across borders**
  Zimbabwe made trading across borders more difficult by introducing a mandatory pre-shipment inspection for imported products.

**Labor market regulation**
Zimbabwe reduced severance payments and introduced stricter rules governing fixed-term contracts.