



Summaries of *Doing Business* Reforms in 2015/16

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.

✓ 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.

✗ Paying taxes

The Bahamas 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.

Bangladesh

✗ Paying taxes

Bangladesh made paying taxes more complicated for companies by increasing the time it takes to prepare VAT and corporate income tax returns. This reform applies to both Chittagong and Dhaka.

Barbados

✓ Starting a business

Barbados made starting a business easier by reducing the time needed to register a company.

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.

x 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 strengthen 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.

Congo, Dem. Rep.

✓ 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.

✓ Resolving insolvency

Côte d'Ivoire made resolving insolvency easier by introducing a new conciliation procedure for companies in financial difficulties and a simplified preventive settlement procedure for small companies.

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.

Honduras

x Trading across borders

Honduras made trading across borders more difficult by increasing the number of intrusive inspections for importing, which increased the border compliance time.

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.

Labor market regulation

Hungary amended legislation to remove restrictions limiting the operating hours for retail shops.

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.

✓ 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.

Kosovo

✓ **Paying taxes**

Kosovo made paying taxes easier by introducing an online system for filing and paying VAT and social security contributions, and it made paying taxes less costly by allowing more types of expenses to be deducted for the calculation of corporate income tax.

✓ **Trading across borders**

Kosovo reduced the time and cost of documentary compliance and the time of border compliance for exporting by improving its automated customs data management system, streamlining customs clearance processes and

implementing the Albania-Kosovo Transit Corridor.

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.

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 ASYCUDA 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.

Montenegro

✓ Paying taxes

Montenegro made paying taxes less costly by reducing the personal income tax rate. Montenegro made paying taxes easier by providing an electronic system for filing and paying VAT.

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.

Netherlands

✓ Paying taxes

The Netherlands made paying taxes less costly by lowering the rates paid by employers for health insurance contributions, special unemployment insurance, unemployment insurance and real estate taxes. The Netherlands also made paying taxes easier by improving the online system for paying corporate income tax. However, the Netherlands made paying taxes more costly by increasing the rates for disablement insurance contribution paid by employers, polder board tax and motor tax.

Labor market regulation

The Netherlands reduced the maximum duration of fixed-term contracts from 36 to 24 months. Severance pay was introduced for redundancy dismissals for employees with at least 2 years of continuous employment.

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 removing 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.

✓ Getting credit

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.

Paraguay

x Getting credit

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

✓ Trading across borders

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

Peru

✓ Paying taxes

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

Philippines

✓ Dealing with construction permits

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

✓ Paying taxes

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.

Poland

✓ Dealing with construction permits

Poland made dealing with construction permits simpler by streamlining the process of obtaining a building permit.

✓ Getting electricity

Poland made getting an electricity connection faster by eliminating the need to secure an excavation permit for external connection works, which reduced the time of mentioned works.

✓ 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.

Labor market regulation

Poland reduced the maximum duration of fixed term contracts to 33 months and limited the total number of fixed-term contracts between the same employer and employee to three.

Portugal

✓ Getting electricity

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

✓ 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.

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.

x 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.

Romania

✗ Starting a business

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

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 more difficult by mandating pre-trial resolution before filing a claim, thereby lengthening the initial phase of judicial proceedings. This reform applies to both Moscow and St. Petersburg.

Rwanda

✓ Starting a business

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

✗ Dealing with construction permits

Rwanda made dealing with construction permits more cumbersome and expensive by introducing new requirements to obtain a building permit. At the same time, Rwanda also strengthened quality control by establishing required qualifications for architects and engineers.

✓ 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.

✓ Paying taxes

San Marino made paying taxes less costly by introducing a 50% reduction of corporate income tax for new companies.

São Tomé and Príncipe

Labor market regulation

São Tomé and Príncipe 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 notarize a company's articles of association.

✓ Protecting minority investors

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.

Labor market regulation

Saudi Arabia increased the length of the notice period for redundancy dismissals.

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, 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.
- ✗ **Registering property**
South Africa made it more expensive to transfer property by increasing the property transfer tax.
- ✗ **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

- ✗ **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

- ✗ **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

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

- ✗ **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.
- ✗ **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

x 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.

x 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

x Dealing with construction permits

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

Tunisia

✓ Getting credit

Tunisia strengthened credit reporting by starting to distribute historical credit information and credit information from a telecommunications company.

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 the 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.

Uruguay

✗ **Starting a business**

Uruguay made starting a business more costly by increasing the value of the official fiscal unit used for the payment of government fees.

✓ **Paying taxes**

Uruguay made paying taxes easier by introducing an electronic system for paying social security contributions. Online filing was already in place.

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

✗ **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

✗ **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.

x 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.