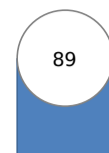


Ease of Doing Business in  
**Bhutan**

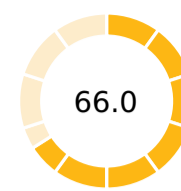


<b>Region</b>	South Asia
<b>Income Category</b>	Lower middle income
<b>Population</b>	754,394
<b>City Covered</b>	Thimphu

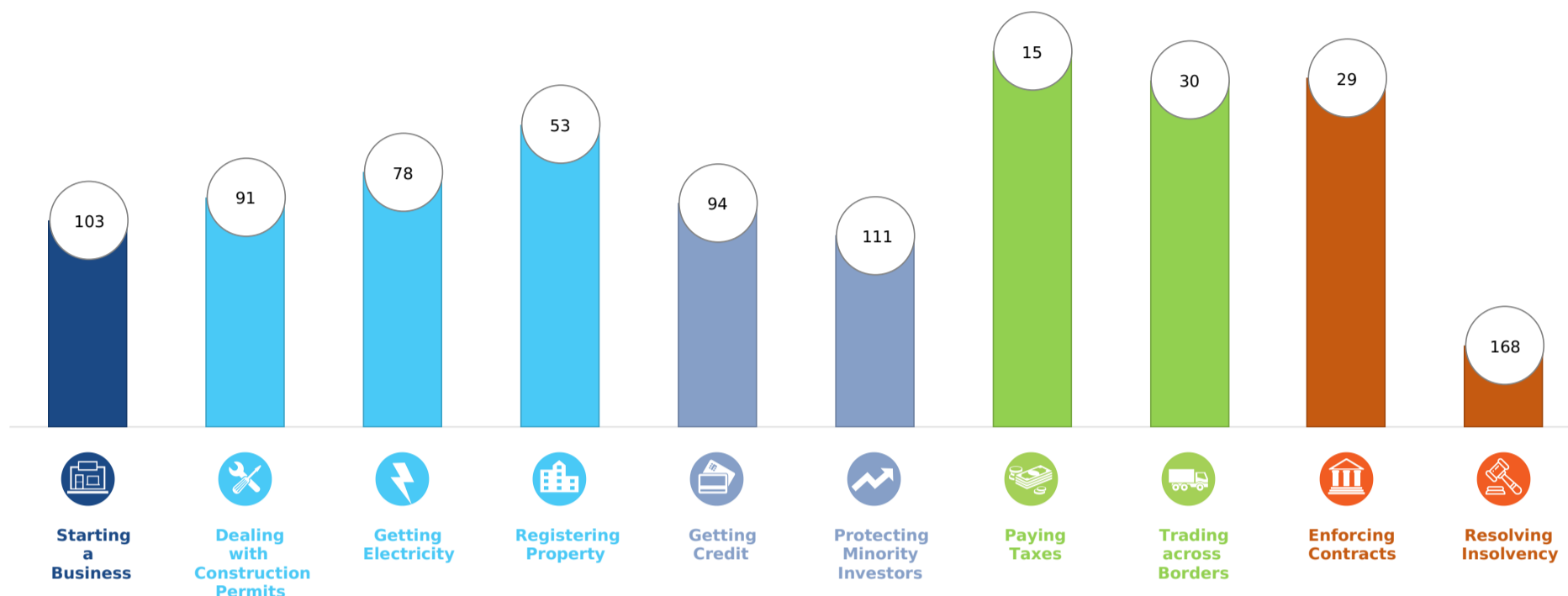
DB RANK



DB SCORE



Rankings on Doing Business topics - Bhutan



Topic Scores



<b>Starting a Business</b> (rank)	103
Score of starting a business (0-100)	86.4
Procedures (number)	8
Time (days)	12
Cost (number)	3.7
Paid-in min. capital (% of income per capita)	0.0
<b>Dealing with Construction Permits</b> (rank)	91
Score of dealing with construction permits (0-100)	68.9
Procedures (number)	21
Time (days)	150
Cost (% of warehouse value)	0.9
Building quality control index (0-15)	12.0
<b>Getting Electricity</b> (rank)	78
Score of getting electricity (0-100)	77.5
Procedures (number)	4
Time (days)	61
Cost (% of income per capita)	381.6
Reliability of supply and transparency of tariff index (0-8)	4
<b>Registering Property</b> (rank)	53
Score of registering property (0-100)	72.6
Procedures (number)	3
Time (days)	77
Cost (% of property value)	5.0
Quality of the land administration index (0-30)	23.0

<b>Getting Credit</b> (rank)	94
Score of getting credit (0-100)	55.0
Strength of legal rights index (0-12)	4
Depth of credit information index (0-8)	7
Credit registry coverage (% of adults)	0.0
Credit bureau coverage (% of adults)	42.5
<b>Protecting Minority Investors</b> (rank)	111
Score of protecting minority investors (0-100)	46.0
Extent of disclosure index (0-10)	4.0
Extent of director liability index (0-10)	4.0
Ease of shareholder suits index (0-10)	6.0
Extent of shareholder rights index (0-6)	3.0
Extent of ownership and control index (0-7)	3.0
Extent of corporate transparency index (0-7)	3.0
<b>Paying Taxes</b> (rank)	15
Score of paying taxes (0-100)	89.2
Payments (number per year)	18
Time (hours per year)	52
Total tax and contribution rate (% of profit)	35.3
Postfiling index (0-100)	95.0

<b>Trading across Borders</b> (rank)	30
Score of trading across borders (0-100)	94.2
<i>Time to export</i>	
Documentary compliance (hours)	9
Border compliance (hours)	5
<i>Cost to export</i>	
Documentary compliance (USD)	50
Border compliance (USD)	59
<i>Time to export</i>	
Documentary compliance (hours)	8
Border compliance (hours)	5
<i>Cost to export</i>	
Documentary compliance (USD)	50
Border compliance (USD)	110
<b>Enforcing Contracts</b> (rank)	29
Score of enforcing contracts (0-100)	70.0
Time (days)	225
Cost (% of claim value)	23.1
Quality of judicial processes index (0-18)	8.0
<b>Resolving Insolvency</b> (rank)	168
Score of resolving insolvency (0-100)	0.0
Recovery rate (cents on the dollar)	No Practice
Time (years)	No Practice
Cost (% of estate)	No Practice
Outcome (0 as piecemeal sale and 1 as going concern)	0
Strength of insolvency framework index (0-16)	No Practice