Summaries of Doing Business Reforms in 2016/17

Doing Business reforms affecting all sets of indicators included in this year’s report, implemented from June 2016 to June 2017.

✔ Reform making it easier to do business
✘ Change making it more difficult to do business

**Afghanistan**

✘ Starting a business

Afghanistan made starting a business more costly by requiring that entrepreneurs pay the business license fee for three years at the time of incorporation.

**Albania**

✔ Getting credit

Albania strengthened access to credit by introducing amendments to the Civil Code and the Law on Securing Charges and by adopting a new insolvency law. A security interest can now be granted over any type of movable property—including tangible and intangible assets—and secured creditors are given absolute priority within insolvency proceedings.

Labor market regulation

Albania amended legislation to reduce the maximum number of hours (including overtime) allowed in a workweek and to mandate that women and men be given equal remuneration for work of equal value.

**Angola**

✔ Dealing with construction permits

Angola made dealing with construction permits easier and less time-consuming by improving its system for building permit applications.

✔ Getting electricity

Angola made getting electricity easier by upgrading Luanda’s electrical grid, thereby reducing the time it takes for the utility to complete feasibility studies for new connections.

✔ Trading across borders

Angola made trading across borders easier by improving infrastructure at the Port of Luanda.

**Antigua and Barbuda**

✔ Registering property

Antigua and Barbuda made property registration faster by eliminating an application backlog caused by a fire at the land registry.

**Argentina**

✘ Dealing with construction permits

Argentina made obtaining a building permit more costly by adopting a new tax law for the city of Buenos Aires.

Reforms affecting the labor market regulation indicators are included here but do not affect the ranking on the ease of doing business.
Armenia

✔ Getting electricity
Armenia made getting electricity easier by imposing new deadlines for connection procedures and introducing a new geographic information system at the utility.

✔ Registering property
Armenia made registering property easier by improving the land administration system’s dispute resolution mechanisms.

Azerbaijan

✔ Getting credit
Azerbaijan improved access to credit information by adopting a law allowing the establishment of credit bureaus.

✔ Protecting minority investors
Azerbaijan strengthened minority investor protections by increasing shareholder rights and role in major corporate decisions, clarifying ownership and control structures and requiring greater corporate transparency.

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

✔ Resolving insolvency
Azerbaijan made resolving insolvency easier by making insolvency proceedings more accessible for creditors and granting them greater participation in the proceedings, improving provisions on the treatment of contracts during insolvency and introducing the possibility to obtain post-commencement financing.

Bahamas, The

✔ Starting a business
The Bahamas made starting a business easier by merging the processes of registering for a business license and registering for value added tax.

✔ Paying taxes
The Bahamas made paying taxes less costly by decreasing the stamp duty on the sale of land.

Labor market regulation
The Bahamas amended its legislation to introduce priority rules that apply to reemployment.

Bahrain

✘ Paying taxes
Bahrain made paying taxes more complicated by introducing a new health care contribution borne by the employer.

Bangladesh

✘ Starting a business
Bangladesh made starting a business more expensive by increasing the cost of business registration at the Registrar of Joint Stock Companies and Firms. This reform applies to both Chittagong and Dhaka.

Barbados

✘ Paying taxes
Barbados made paying taxes more difficult by introducing a new national social responsibility levy of 2% on the value of products before VAT.

Belarus

✔ Getting credit
Belarus strengthened access to credit by adopting two new decrees that establish a unified collateral registry.

Belgium

✔ Paying taxes
Belgium made paying taxes less costly by reducing the social security contribution rate paid by employers.

Benin

✔ Dealing with construction permits
Benin increased the transparency of dealing with construction permits by publishing regulations related to construction online free of charge.

✔ Registering property
Benin made registering a property less costly by eliminating the registration tax and making the schedule of fees and list of documents required for property registration available publicly.

✔ Getting credit
Benin improved its credit reporting system by introducing regulations that govern the licensing and functioning of credit bureaus in the member states of the West African Economic and Monetary Union (UEMOA).

Bhutan

✔ Starting a business
Bhutan made starting a business easier by reducing the time for obtaining a Security Clearance Certificate, registering at the Office of the Registrar and registering for taxes.

✔ Getting credit
Bhutan improved access to credit information by beginning to distribute payment data from two utility companies.

✔ Protecting minority investors
Bhutan strengthened minority investor protections by clarifying ownership and control structures but weakened minority investor protections by reducing shareholder rights.

✔ Enforcing contracts
Bhutan made enforcing contracts easier by creating a dedicated bench to resolve commercial cases.

Bolivia

✔ Trading across borders
Bolivia made exporting and importing easier by implementing the Sistema Único de Modernización Aduanera (SUMA), an automated customs data management system.

Bosnia and Herzegovina

Labor market regulation
Bosnia and Herzegovina adopted legislation that decreased wage premiums for overtime, weekly holiday and night work.
**Botswana**

- **Registering property**
  Botswana made registering property more difficult by reducing the efficiency of its Registrar of Deeds as it implements the computerization of manual records.

- **Paying taxes**
  Botswana made paying taxes easier by establishing an online system for filing and paying taxes.

- **Trading across borders**
  Botswana made trading across borders easier by implementing a new automated customs data management system.

**Brazil**

- **Trading across borders**
  Brazil reduced the time for documentary compliance for both exporting and importing by enhancing its electronic data interchange system. This reform applies to both Rio de Janeiro and São Paulo.

**Brunei Darussalam**

- **Starting a business**
  Brunei Darussalam made starting a business faster by removing post-incorporation procedures.

- **Dealing with construction permits**
  Brunei Darussalam made dealing with construction permits less cumbersome by streamlining the process of obtaining a building permit.

- **Getting electricity**
  Brunei Darussalam made getting electricity more difficult by increasing the number of procedures needed to obtain a new connection. At the same time, a new compensation scheme was introduced to incentivize the utility to improve reliability.

- **Registering property**
  Brunei Darussalam made registering property easier by increasing the transparency of its land administration system and by improving the land administration system’s dispute resolution mechanisms.

- **Getting credit**
  Brunei Darussalam strengthened access to credit by adopting a new law on secured transactions that establishes a unified legal framework for movable assets and creates a modern, notice-based collateral registry. The law also establishes priority rules for secured creditors inside and outside of insolvency proceedings and allows for out-of-court enforcement.

- **Protecting minority investors**
  Brunei Darussalam strengthened minority investor protections by increasing shareholder rights and role in major corporate decisions, clarifying ownership and control structures and requiring greater corporate transparency.

- **Paying taxes**
  Brunei Darussalam made paying taxes easier by introducing an online system for filing and paying labor contributions.

- **Trading across borders**
  Brunei Darussalam made exporting and importing easier by enhancing the Brunei Darussalam National Single Window and the customs clearance process.

- **Enforcing contracts**
  Brunei Darussalam made enforcing contracts easier by introducing an electronic case management system for the use of judges and lawyers.

**Burkina Faso**

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

**Burundi**

- **Starting a business**
  Burundi made starting a business more expensive by increasing the cost of registering a business.

**Cabo Verde**

- **Dealing with construction permits**
  Cabo Verde made dealing with construction permits easier by publishing all regulations related to construction online free of charge.

- **Trading across borders**
  Cabo Verde made exporting and importing easier by implementing an automated customs data management system, ASYCUDA World.

- **Resolving insolvency**
  Cabo Verde made resolving insolvency easier by adopting a law that introduces a reorganization procedure and facilitates continuation of the debtor’s business during insolvency proceedings. The law also allows creditors greater participation in important decisions during insolvency proceedings.

**Cameroon**

- **Starting a business**
  Cameroon made starting a business easier by reducing the minimum capital requirement.

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

**Canada**

- **Dealing with construction permits**
  Canada made dealing with construction permits more expensive by increasing fees for site plan approval and building permits.

**China**

- **Starting a business**
  China made starting a business easier by streamlining registration procedures. This reform applies to both Beijing and Shanghai.

- **Paying taxes**
  China made paying taxes easier by introducing several measures to ease compliance. This reform applies to both Beijing and Shanghai.
Colombia

Labor market regulation
Colombia increased the mandatory length of paid maternity leave.

Comoros

✔ Trading across borders
The Comoros made trading across borders easier by implementing an automated customs data management system, SYDONIA++, which reduced the time for the preparation and submission of documents for both exports and imports.


✔ Starting a business
The Democratic Republic of Congo made starting a business easier by eliminating the requirement that a woman obtain her husband’s permission to start a business and by combining multiple business registration procedures.

✔ Dealing with construction permits
The Democratic Republic of Congo made dealing with construction permits easier by streamlining processes at its one-stop shop.

Labor market regulation
The Democratic Republic of Congo introduced regulation pertaining to working hours.

Congo, Rep.

✔ Starting a business
The Republic of Congo made starting a business easier by reducing the minimum capital requirement for business incorporation and by replacing the requirement for the managers’ criminal records with a sworn declaration at the time of the company’s registration.

Costa Rica

✔ Registering property
Costa Rica decreased the time needed to transfer a property through several measures, including the introduction of effective time limits.

✔ Protecting minority investors
Costa Rica strengthened minority investor protections by allowing greater access to corporate information before and during trial and enhancing disclosure requirements, but weakened shareholder rights in certain major transactions.

Côte d’Ivoire

✔ Dealing with construction permits
Côte d’Ivoire made dealing with construction permits easier by streamlining processes at its one-stop shop.

✔ Registering property
Côte d’Ivoire made it less costly to transfer property by lowering the real estate transfer tax.

Croatia

✘ Dealing with construction permits
Croatia made dealing with construction permits more costly by increasing the administrative fees for building and occupancy permits.

✔ Registering property
Croatia made it less costly to transfer property by lowering the real estate transfer tax.

Cyprus

✘ Paying taxes
Cyprus made paying taxes more complicated by introducing new requirements for filing VAT control statements.

✔ Getting credit
Djibouti improved access to credit information by adopting a law that creates a new credit information system.

✘ Protecting minority investors
Djibouti strengthened minority investor protections by requiring greater disclosure of transactions with interested parties, strengthening remedies against interested directors, extending access to corporate information before trial, increasing shareholder rights and role in major corporate decisions, clarifying ownership and control structures and requiring greater corporate transparency.

Djibouti

✔ Starting a business
Djibouti made starting a business less costly by exempting new companies from professional license fees and reducing fees to register a business and publish the notice of commencement.

✔ Dealing with construction permits
Djibouti made obtaining a construction permit easier by reducing the cost of concrete inspections and by implementing decennial liability for all professionals involved in construction projects.

✔ Registering property
Djibouti made registering property easier by increasing the transparency of the land administration system.

✔ Getting credit
Djibouti improved access to credit information by adopting a law that creates a new credit information system.

✘ Protecting minority investors
Djibouti strengthened minority investor protections by requiring greater disclosure of transactions with interested parties, strengthening remedies against interested directors, extending access to corporate information before trial, increasing shareholder rights and role in major corporate decisions, clarifying ownership and control structures and requiring greater corporate transparency.
Dominican Republic

✔ Starting a business
The Dominican Republic reduced the time needed to register a company by streamlining processes at the chamber of commerce.

✔ Getting electricity
The Dominican Republic improved the reliability of electricity by investing in grid expansion, redesigning network zoning and setting up a power restoration squad to respond to outages.

✘ Paying taxes
The Dominican Republic made paying taxes costlier by decreasing the inflation rate.

✔ Resolving insolvency
The Dominican Republic made resolving insolvency easier by adopting a law that introduces a reorganization procedure and facilitates continuation of the debtor’s business during insolvency proceedings. The new law allows creditors greater participation in important decisions during insolvency proceedings.

Labor market regulation
The Dominican Republic increased the mandatory length of paid maternity leave.

Ecuador

✘ Registering property
Ecuador made registering property more burdensome by requiring a valuation certificate to register a property transfer.

✘ Paying taxes
Ecuador made paying taxes more costly by introducing a “solidarity tax” paid by employers and employees through withheld salary contributions.

Egypt, Arab Rep.

✘ Registering property
The Arab Republic of Egypt made it more difficult to register property by raising the cost to verify and ratify a sales contract.

✔ Protecting minority investors
Egypt strengthened minority investor protections by increasing shareholder rights and role in major corporate decisions.

El Salvador

✔ Dealing with construction permits
The municipal authorities in San Salvador introduced legislation requiring phased inspections during construction as well as experience requirements for professionals in charge of inspections. Furthermore, an online system was implemented for the payment of preliminary construction fees.

✔ Getting electricity
El Salvador improved the reliability of electricity by introducing new software programs allowing better outage management and maintenance planning.

✔ Paying taxes
El Salvador made paying taxes easier by implementing an online platform for filing and paying taxes and by moving to a risk-based audit assessment selection system focusing on larger companies.

Trading across borders
El Salvador made exporting and importing easier by increasing the number of customs officers at the Anguiatú land border.

Equatorial Guinea

✔ Starting a business
Equatorial Guinea made starting a business easier by eliminating the need to obtain an authorization of establishment from the Office of the Prime Minister to start a business.

Ethiopia

✔ Starting a business
Ethiopia made starting a business easier by eliminating the requirement to open a bank account prior to company registration.

✔ Trading across borders
Ethiopia made trading across borders easier through a series of initiatives including the implementation of a risk-based inspection system, the streamlining of documents for importers and the strengthening of the customs authority.

Finland

Labor market regulation
Finland increased the length of the maximum probationary period for permanent employees.

France

✔ Protecting minority investors
France strengthened minority investor protections by increasing corporate transparency.

✔ Paying taxes
France made paying taxes less costly by lowering rates for social security and training contributions.

Gabon

✔ Starting a business
Gabon made starting a business easier by reducing the minimum capital requirement and by making the notarization of incorporation documents optional.

✔ Dealing with construction permits
Gabon made dealing with construction permits faster by streamlining the process and increased transparency by publishing regulations related to construction online free of charge.

Georgia

✔ Getting electricity
Georgia made getting electricity more affordable by reducing connection costs for new customers.

✔ Protecting minority investors
Georgia 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 and clarifying ownership and control structures.

✔ Resolving insolvency
Georgia made resolving insolvency easier by making insolvency proceedings more accessible for debtors and creditors, improving provisions on treatment of contracts during insolvency and granting creditors greater participation in important decisions during the proceedings.

Ghana
✔ Dealing with construction permits
Ghana increased the transparency of dealing with construction permits by publishing regulations related to construction online free of charge.

Greece
✔ Starting a business
Greece made starting a business easier by creating a unified social security institution.

Grenada
✘ Paying taxes
Grenada made paying taxes more costly by increasing stamp tax rates.

✔ Resolving insolvency
Grenada made resolving insolvency easier by introducing a reorganization procedure for corporate entities. Grenada also introduced provisions facilitating the continuation of the debtor’s business during insolvency proceedings and allowing creditors greater participation in important decisions during the proceedings. Grenada also established a public office responsible for the general administration of insolvency cases.

Guatemala
✘ Dealing with construction permits
Guatemala made dealing with construction permits more complicated and expensive by expanding the classification of projects requiring an environmental impact assessment.

Guinea
✘ Dealing with construction permits
Guinea made dealing with construction permits more expensive by increasing the cost of building permits. At the same time, Guinea increased transparency by publishing laws and regulations on a regularly updated website.

Guinea-Bissau
✔ Getting credit
Guinea-Bissau improved its credit reporting system by introducing regulations that govern the licensing and functioning of credit bureaus in the member states of the West African Economic and Monetary Union (UEMOA) and by launching a new credit bureau.

Guyana
✔ Registering property
Guyana decreased the time to transfer property by allocating higher resources to infrastructure and personnel.

✿ Enforcing contracts
Guyana made enforcing contracts easier by adopting a new code of civil procedure regulating time standards for key court events.

Haiti
✘ Paying taxes
Haiti made paying taxes more costly by increasing the rate for the business license tax.

Honduras
✘ Registering property
Honduras made property registration more difficult by reducing the number of employees at the land registry.

Hong Kong SAR, China
✔ Registering property
Hong Kong SAR, China, improved the quality of its land administration system by enhancing its reliability and establishing a complaints mechanism.

✿ Enforcing contracts
Hong Kong SAR, China, made enforcing contracts easier by introducing a system that allows users to pay court fees electronically.

India
✔ Starting a business
India made starting a business faster by merging the applications for the Permanent Account Number (PAN) and the Tax Account Number (TAN) and by improving the online application system. This reform applies to both Delhi and Mumbai. Mumbai also made starting a business faster by merging the applications for value added tax and the Profession Tax (PT).

✿ Dealing with construction permits
India reduced the number of procedures and time required to obtain a building permit by implementing an online system that has streamlined the process at the Municipality of New Delhi and Municipality of Greater Mumbai.

✿ Getting credit
India strengthened access to credit by amending the rules on priority of secured creditors outside reorganization proceedings and by adopting a new law on insolvency that provides a time limit and clear grounds for relief to the automatic stay for secured creditors during reorganization proceedings. This reform applies to both Delhi and Mumbai.

✿ Protecting minority investors
India strengthened minority investor protections by increasing the remedies available in cases of prejudicial transactions between interested
parties. This reform applies to both Delhi and Mumbai.

✔ **Paying taxes**
India made paying taxes easier by requiring that payments be made electronically to the Employees Provident Fund and introducing a set of administrative measures easing compliance with corporate income tax. This reform applies to both Delhi and Mumbai.

✔ **Trading across borders**
India reduced import border compliance time in Mumbai by improving infrastructure at the Nhava Sheva Port. Export and import border compliance costs were also reduced in both Delhi and Mumbai by eliminating merchant overtime fees and through the increased use of electronic and mobile platforms.

✔ **Enforcing contracts**
India made enforcing contracts easier by introducing the National Judicial Data Grid, which makes it possible to generate case management reports on local courts. This reform applies to both Delhi and Mumbai.

✔ **Resolving insolvency**
India made resolving insolvency easier by adopting a new insolvency and bankruptcy code that introduced a reorganization procedure for corporate debtors and facilitated continuation of the debtor's business during insolvency proceedings. This reform applies to both Delhi and Mumbai.

**Labor market regulation**
India increased the mandatory length of paid maternity leave. This reform applies to both Delhi and Mumbai.

**Indonesia**

✔ **Starting a business**
Indonesia made starting a business less costly by reducing start-up fees for limited liability companies. This reform applies to both Jakarta and Surabaya.

✔ **Getting electricity**
Indonesia made getting electricity easier after the utility streamlined the processing of new connection applications.

✔ **Registering property**
Indonesia made registering property easier by reducing the transfer tax. This reform applies to both Jakarta and Surabaya.

✔ **Getting credit**
Indonesia improved access to credit information by launching a new credit bureau. This reform applies to both Jakarta and Surabaya.

✔ **Protecting minority investors**
Indonesia strengthened minority investor protections by increasing shareholder rights and role in major corporate decisions and requiring greater corporate transparency. This reform applies to both Jakarta and Surabaya.

✔ **Trading across borders**
Indonesia made importing faster by introducing an electronic single billing system. This reform applies to both Jakarta and Surabaya.

**Iran, Islamic Rep.**

✔ **Getting credit**
The Islamic Republic of Iran improved access to credit information by reporting data on credit payments from an automobile retailer.

**Iraq**

✔ **Starting a business**
Iraq made starting a business easier by combining multiple registration procedures and reducing the time to register a company.

✔ **Getting credit**
Iraq improved access to credit information by launching a new credit registry.

**Italy**

✔ **Getting electricity**
Italy made getting electricity easier by streamlining the application process and reducing the time for the external works and meter installation.

✔ **Paying taxes**
Italy made paying taxes less costly by temporarily exempting employers from social security contributions. Italy also made paying taxes easier by abolishing the *Comunicazione dati IVA* (value added tax communication form).

**Jamaica**

✔ **Starting a business**
Jamaica made starting a business faster by reinstating next-day service for company incorporation.

✔ **Getting electricity**
Jamaica improved the reliability of the electricity supply in Kingston by investing in the distribution network through several initiatives, including the installation of smart meters and distribution automation switches.

✔ **Trading across borders**
Jamaica reduced the time for documentary compliance for importing by implementing a web-based customs data management platform, ASYCUDA World.

**Japan**

✔ **Paying taxes**
Japan made paying taxes less costly by reducing the statutory rate for corporate income tax and rates for other taxes including mandatory labor contributions. This reform applies to both Osaka and Tokyo.

**Jordan**

✔ **Getting credit**
Jordan improved access to credit information by establishing a new credit bureau.
Kazakhstan
✔ Registering property
Kazakhstan made it easier to transfer a property by improving transparency and the land administration system’s dispute resolution mechanisms.
✔ Protecting minority investors
Kazakhstan strengthened minority investor protections by increasing shareholder rights and role in major corporate decisions, clarifying ownership and control structures, requiring greater corporate transparency and allowing greater access to corporate information during trial.
✔ Enforcing contracts
Kazakhstan made enforcing contracts easier by introducing additional time standards for key court events that are respected in the majority of cases.

Kenya
✔ Starting a business
Kenya made starting a business easier by merging the procedures required to operate formally.
✔ Dealing with construction permits
Kenya made dealing with construction permits less expensive by eliminating fees for clearances from the National Environment Management Authority (NEMA) and the National Construction Authority.
✔ Getting electricity
Kenya improved the reliability of electricity by investing in its distribution lines and transformers and by setting up a specialized squad to restore power when outages occur.
✔ Getting credit
Kenya improved access to credit information by starting to distribute data from two utility companies.
✔ Paying taxes
Kenya made paying taxes easier by implementing an online platform, iTax, for filing and paying corporate income tax and the standards levy.
✔ Trading across borders
Kenya reduced the time for import documentary compliance by implementing its single window system, which allows for electronic submission of customs entries.

Kiribati
Labor market regulation
Kiribati introduced a mandatory minimum wage, provided specific rules on working hours, introduced annual paid leave and streamlined redundancy rules.

Kosovo
✔ Starting a business
Kosovo made starting a business easier by simplifying the process of registering employees.
✔ Getting credit
Kosovo strengthened access to credit by adopting a new law that establishes clear priority rules inside bankruptcy for secured creditors and clear grounds for relief from a stay for secured creditors in reorganization procedures.
✔ Resolving insolvency
Kosovo made resolving insolvency easier by introducing a legal framework for corporate insolvency, making liquidation and reorganization procedures available to debtors and creditors.

Kuwait
✔ Starting a business
Kuwait made starting a business easier by establishing a one-stop shop and improving online registration.
✔ Registering property
Kuwait made registering property easier by reducing the number of days needed to register property and by improving the transparency of the land administration system.

Kyrgyz Republic
✘ Registering property
The Kyrgyz Republic made property registration less transparent by no longer making official statistics on property transfers available to the public.
✔ Getting credit
The Kyrgyz Republic strengthened access to credit by adopting two new decrees that establish a unified and modern collateral registry. The Kyrgyz Republic also improved its credit reporting system by adopting a new law on exchanging credit information.

Latvia
Labor market regulation
Latvia amended its legislation to extend the duration of the contribution period that is required before an employee can become eligible for unemployment protection.

Liberia
✔ Resolving insolvency
Liberia made resolving insolvency easier by introducing a legal framework for corporate insolvency, making liquidation and reorganization procedures available to debtors and creditors.

Lithuania
✔ Dealing with construction permits
Lithuania made dealing with construction permits easier by reducing the time needed to obtain technical conditions and the building permit.
✔ Getting electricity
Lithuania made getting electricity easier by streamlining procedures and imposing deadlines for issuing internal wiring inspection certificates.
✔ Protecting minority investors
Lithuania strengthened minority investor protections by increasing corporate transparency.
✔ Paying taxes
Lithuania made paying taxes easier by introducing an electronic system for filing and paying value added tax, corporate income tax and social security contributions. On the other hand, the environmental tax was increased.
Luxembourg

✔ Protecting minority investors
Luxembourg strengthened minority investor protections by making it easier to sue directors in case of prejudicial related-party transactions and increasing access to corporate information.

Madagascar

✔ Starting a business
Madagascar made starting a business easier by publishing the notice of company incorporation online free of charge and by allowing the payment of registration fees directly at the one-stop shop.

✔ Getting credit
Madagascar improved access to credit information by increasing the coverage of the credit registry.

Malawi

✘ Starting a business
Malawi made starting a business more expensive by increasing the cost of registering a business with the Registrar General.

✔ Dealing with construction permits
Malawi made dealing with construction permits cheaper by halving the fees charged by the city council to process building plan approvals.

✔ Getting credit
Malawi improved access to credit information by establishing a new credit bureau. Malawi also strengthened access to credit by adopting a new law that establishes clear priority rules inside and outside bankruptcy procedures.

✔ Trading across borders
Malawi made exporting and importing easier by upgrading to a web-based customs data management platform, ASYCUDA World.

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

Malaysia

✔ Getting credit
Malaysia strengthened access to credit by adopting a new law that establishes a modern collateral registry.

✔ Protecting minority investors
Malaysia strengthened minority investor protections by requiring greater corporate transparency.

✔ Trading across borders
Malaysia made importing and exporting easier by improving the infrastructure, equipment and facilities at Port Klang.

Maldives

✔ Paying taxes
Maldives made paying taxes easier by introducing an online system for filing and paying taxes.

Malta

✔ Starting a business
Malta made starting a business easier by removing the requirement for a trading license for general commercial activities.

✔ Registering property
Malta made it easier to transfer property by eliminating the transfer tax and registration duty, implementing a complaint mechanism and publishing service standards.

✔ Trading across borders
Malta made trading across borders easier by upgrading to a web-based customs data management platform, ASYCUDA World.

✔ Getting electricity
Malta made trading across borders easier through a series of initiatives at the Port of Nouakchott, such as eliminating the requirement to weigh all import containers, investing in infrastructure, streamlining the movement of cargo and consolidating the payment of fees.

✔ Enforcing contracts
Mauritania made enforcing contracts easier by making judgments rendered at all levels in commercial cases available to the general public on the courts’ websites.

Mauritius

✔ Starting a business
Mauritius made starting a business easier by exempting trade fees for licenses below MUR 5,000 and introducing the electronic certificate of incorporation.

✔ Dealing with construction permits
Mauritius made dealing with construction permits faster by outsourcing the design and construction of sewerage connection works.

✔ Registering property
Mauritius made it easier to transfer property by eliminating the transfer tax and registration duty, implementing a complaint mechanism and publishing service standards.

✔ Trading across borders
Mauritius made trading across borders easier by improving the Cargo Community System, introducing advanced electronic document submission and updating the risk-based inspection system.

Mexico

✘ Dealing with construction permits
Mexico made dealing with construction permits more costly by raising several fees. This reform applies to both Mexico City and Monterrey.

✔ Getting electricity
Mexico (Mexico City) improved the reliability of electricity supply by installing smart meters, extending the medium-voltage network and implementing a new system to remotely restore power service.
× Registering property
Mexico (Monterrey) made registering property more expensive by raising the municipal property transfer tax.

Moldova
✔ Starting a business
Moldova made starting a business easier by removing the requirement to register with the Social Security Fund.

Mongolia
✔ Getting credit
Mongolia strengthened access to credit by introducing a new Law on Movable and Intangible Property Pledges and by setting up a new collateral registry. The new law implemented a functional secured transactions system. The collateral registry is operational, unified geographically, searchable by a debtor’s unique identifier, modern and notice-based.

× Paying taxes
Mongolia made paying taxes more burdensome by not allowing input VAT incurred on a business capital expenditure to be deducted as input credit.

Labor market regulation
Mongolia amended its legislation to reduce the maximum length of the employee probationary period.

Montenegro
✔ Getting electricity
Montenegro improved the reliability of electricity supply by implementing the Supervisory Control and Data Acquisition (SCADA) automatic energy management system and by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI).

Mozambique
✔ Getting electricity
Mozambique reduced the time to get an electricity connection by streamlining procedures through the utility instead of different agencies. It also reduced costs by eliminating the security deposit for large commercial clients.

✔ Trading across borders
Mozambique made exporting easier by improving infrastructure at the Maputo-Matola port complex.

Myanmar
✔ Registering property
Myanmar made registering property less costly by reducing the stamp duty.

✔ Getting credit
Myanmar improved access to credit information by adopting a regulation allowing the establishment of credit bureaus.

Netherlands
✔ Getting credit
The Netherlands improved access to credit information by lowering the minimum loan amount to be included in the credit bureau’s database.

New Zealand
✔ Paying taxes
New Zealand made paying taxes easier by improving the online portal for filing and paying general sales tax.

× Enforcing contracts
New Zealand temporarily made enforcing contracts more difficult by suspending the filing of new commercial cases before the Commercial List of the High Court of New Zealand during the establishment of a new Commercial Panel.

Nicaragua
✔ Enforcing contracts
Nicaragua made enforcing contracts easier by adopting a new code of civil procedure that introduces stricter case management rules.

Niger
✔ Starting a business
Niger made starting a business easier by reducing the minimum capital requirement for business incorporation, by reducing the time needed to register a company and by publishing the notice of company incorporation online free of charge.

✔ Dealing with construction permits
Niger increased the transparency of dealing with construction permits by publishing regulations related to construction online free of charge. Niger
also reduced the time and cost to obtain a building permit and the time to obtain a water connection.

✔ Getting electricity
Niger reduced the time to get an electricity connection by implementing a single window.

✔ Registering property
Niger made registering property easier by lowering the cost of transferring property.

Nigeria

✔ Starting a business
Nigeria made starting a business faster by allowing electronic stamping of registration documents. This reform applies to both Kano and Lagos.

✔ Dealing with construction permits
Nigeria (Kano) increased transparency by publishing all relevant regulations, fee schedules and pre-application requirements online. Nigeria (Lagos) made it easier to obtain construction permits by streamlining the permitting process and increased transparency by publishing all relevant regulations, fee schedules and pre-application requirements online.

✔ Registering property
Nigeria (Kano) made transferring property more transparent by publishing the list of documents, fee schedules and service standards for property transactions. Nigeria (Lagos) made transferring property easier and more transparent by removing the sworn affidavit for certified copies of land ownership records, introducing a specific and independent complaint mechanism and by publishing statistics on land transfers.

✔ Getting credit
Nigeria improved access to credit information by guaranteeing borrowers the legal right to inspect their credit data from the credit bureau and by starting to provide credit scores to banks, financial institutions and borrowers. Nigeria also strengthened access to credit by adopting a new law on secured transactions and establishing a modern collateral registry. These changes apply to both Kano and Lagos.

✔ Paying taxes
Nigeria made paying taxes easier by introducing new channels for payment of taxes and mandating taxpayers to file tax returns at the nearest Federal Inland Revenue Service (FIRS) office. This reform applies to both Kano and Lagos.

Norway

✔ Paying taxes
Norway made paying taxes less costly by reducing the statutory corporate income tax rate.

Oman

✔ Trading across borders
Oman made exporting and importing easier by enhancing its online single window system for exports and imports, reducing the time required for documentary compliance.

Pakistan

✔ Starting a business
Pakistan made starting a business easier by replacing the need to obtain a digital signature for company incorporation with a less costly personal identification number. This change applies to both Karachi and Lahore.

✔ Registering property
Pakistan (Karachi) improved the transparency of the land registration process by making the fee schedule and list of documents to submit for property registration available online.

✔ Protecting minority investors
Pakistan increased minority investor protections by making it easier to sue directors in case of prejudicial transactions with interested parties. This reform applies to both Karachi and Lahore.

✔ Trading across borders
Pakistan made importing and exporting easier by developing a new container terminal and enhancing its customs platform for electronic document submission. These changes apply to both Karachi and Lahore.

Palau

✔ Paying taxes
Palau made paying taxes easier by introducing editable and populated gross revenue tax forms and a system of barcoded payments.

Panama

✔ Resolving insolvency
Panama made resolving insolvency easier by adopting a new insolvency law that introduces a reorganization procedure and facilitates continuation of the debtor’s business during insolvency proceedings. The new law also allows creditors greater participation in important decisions during insolvency proceedings and regulates insolvency practitioners.

Paraguay

Labor market regulation
Paraguay increased the mandatory length of paid maternity leave.

Philippines

✔ Getting electricity
The Philippines reduced the time to get an electricity connection by implementing a new asset management system and by creating a new scheduling and planning office.

✔ Paying taxes
The Philippines made paying taxes easier by introducing a new electronic system for payment and collection of housing development fund contributions.

Puerto Rico (U.S.)

Labor market regulation
Puerto Rico (U.S.) increased the length of the maximum probationary period for permanent employees, decreased the wage premium for overtime and weekly holiday work, decreased the
mandatory paid annual leave and established severance payments for all employees wrongfully made redundant.

Qatar
✔ Getting credit
Qatar improved access to credit information by starting to provide consumer credit scores to banks, financial institutions and borrowers.

✔ Trading across borders
Qatar made exporting and importing easier by inaugurating the new Hamad Port.

Romania
✔ Registering property
Romania improved the quality of land administration by digitizing ownership and land records.

Russian Federation
✔ Registering property
The Russian Federation made it easier to transfer property by reducing the time needed to apply for state registration of title transfer. This reform applies to both Moscow and St. Petersburg.

✔ Getting credit
Russia improved access to credit by adopting a new law that establishes a modern collateral registry. This reform applies to both Moscow and St. Petersburg.

✔ Trading across borders
Russia made exporting and importing easier by opening a new deep water port on the coast of the Gulf of Finland, increasing competition and reducing the cost of border compliance at the Port of St. Petersburg. This reform applies to both Moscow and St. Petersburg.

Sao Tome and Principe
✔ Trading across borders
Sao Tome and Principe made exporting and importing easier by implementing a one-stop shop.

Samoa
✔ Getting credit
Samoa strengthened access to credit by implementing online services to facilitate the registration of property transfers.

✔ Protecting minority investors
Rwanda strengthened minority investor protections by making it easier to sue directors, clarifying ownership and control structures and requiring greater corporate transparency.

✔ Paying taxes
Rwanda made paying taxes easier by establishing an online system for filing and paying taxes.

✔ Enforcing contracts
Rwanda made enforcing contracts easier by making judgments rendered at all levels in commercial cases available to the general public on the judiciary’s website.

Sao Tome and Principe
✔ Trading across borders
Sao Tome and Principe made exporting and importing easier by implementing a one-stop shop.

Senegal
✔ Starting a business
Senegal made starting a business more affordable by reducing the notary fees for company incorporation.

✔ Getting electricity
Senegal improved the monitoring and regulation of power outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI).
✓ Registering property
Senegal made registering property easier by lowering the costs of transferring property and by reducing the time to transfer and register property.

✓ Paying taxes
Senegal made paying taxes easier by introducing time limits to the General Tax Code for processing value added tax cash refunds and applying these time limits in practice.

✓ Enforcing contracts
Senegal made enforcing contracts easier by introducing stricter pre-trial hearing rules that led to a reduction of the time necessary to resolve a commercial dispute.

Serbia
✓ Starting a business
Serbia made starting a business easier by reducing the signature certification fee and increasing the efficiency of the registry, reducing the time for business registration.

✓ Registering property
Serbia improved the reliability of its land administration system by implementing a geographic information system.

✓ Enforcing contracts
Serbia made enforcing contracts easier by adopting a new enforcement law that broadens and clarifies the responsibilities of enforcement agents as well as the powers of the courts during the enforcement process.

Seychelles
✓ Dealing with construction permits
The Seychelles increased the transparency of dealing with construction permits by publishing construction industry regulations online free of charge.

✓ Registering property
The Seychelles improved the quality of its land administration system by digitizing its maps and introducing a complaint mechanism.

Sierra Leone
✓ Starting a business
Sierra Leone made starting a business easier by combining multiple registration procedures.

✓ Trading across borders
Sierra Leone made trading across borders easier through a series of initiatives, including the elimination of export permits and the implementation of pre-arrival processing.

South Sudan
✗ Starting a business
South Sudan made starting a business more expensive by increasing business registration fees.

Spain
✓ Enforcing contracts
Spain made enforcing contracts easier by reducing court fees for filing a claim.

Sri Lanka
✓ Trading across borders
Sri Lanka made exporting and importing easier by developing a customs single window.

St. Kitts and Nevis
✓ Trading across borders
St. Kitts and Nevis made trading across borders easier by updating its website and implementing ASYCUDA, an automated customs data management system, reducing documentary compliance time for exports and imports.

Suriname
✓ Registering property
Suriname made transferring property more transparent by publishing the fee schedule and list of documents for property registration online.

Slovak Republic
✓ Enforcing contracts
The Slovak Republic made enforcing contracts easier by adopting a new code of civil procedure that introduces pre-trial conference as part of the case management techniques used in court.

Swaziland
✗ Dealing with construction permits
Swaziland made dealing with construction permits more difficult by introducing a requirement that all new construction projects be registered with the Construction Industry Council and that a levy payment be made.

✓ Getting credit
Swaziland improved access to credit information by adopting a law that guarantees borrowers’ right to access their own data.
Trading across borders
Swaziland made exporting and importing easier by implementing a web-based customs data management platform, ASYCUDA World.

Switzerland

Enforcing contracts
Switzerland made enforcing contracts easier by introducing an electronic filing system.

Taiwan, China

Trading across borders
Taiwan, China, made exporting easier by allowing different organizations to electronically issue certificates of origin.

Enforcing contracts
Taiwan, China, made enforcing contracts easier by introducing an electronic filing system.

Labor market regulation
Taiwan, China, adopted legislation that increased the number of mandatory paid annual leave days and the number of weekly rest days.

Tajikistan

Starting a business
Tajikistan made starting a business easier by raising the revenue threshold for mandatory value added tax registration.

Registering property
Tajikistan made it easier and less costly to register property by eliminating the need to register the sale-purchase agreement at the municipal office. Tajikistan also made transferring property more costly by increasing fees.

Labor market regulation
Tajikistan adopted legislation that changes the rules of severance payments. It also abolished restrictions on night work by non-pregnant women and non-nursing mothers.

Tanzania

Dealing with construction permits
Tanzania made dealing with construction permits easier by implementing a one-stop shop and streamlining the building permit process.

Registering property
Tanzania made registering property more expensive by increasing the land and property registration fee.

Thailand

Starting a business
Thailand made starting a business easier by abolishing the requirement to obtain a company’s seal and eliminating the need for approval from the Labor Department of company work regulations.

Getting electricity
Thailand made getting electricity easier by streamlining procedures through the implementation of a geographic information system, eliminating the external site inspection.

Registering property
Thailand improved the reliability of its land administration system by implementing a geographic information system and by scanning maps for most of Bangkok.

Getting credit
Thailand strengthened access to credit by adopting new legislation that broadens the scope of assets that can be used as collateral. Thailand now allows a general description of assets granted as collateral and allows the security interest to automatically attach to the proceeds of the original asset. It also establishes clear grounds for relief from a stay for secured creditors during reorganization procedures and allows out-of-court enforcement of collateral.

Protecting minority investors
Thailand strengthened minority investor protections by making it easier to sue directors in case of prejudicial related-party transactions, increasing shareholder rights and role in major corporate decisions and clarifying ownership and control structures.

Paying taxes
Thailand made paying taxes easier by introducing an automatic risk-based system for selecting companies for a tax audit. It also made paying taxes less costly by reducing the property transfer tax rate.

Enforcing contracts
Thailand made enforcing contracts easier by introducing a system that allows users to pay court fees electronically. Thailand also reduced enforcement times by increasing the automation and efficiency of enforcement processes.

Resolving insolvency
Thailand made resolving insolvency easier by changing the voting procedures for reorganization plans.

Togo

Getting credit
Togo improved access to credit information by launching a new credit bureau.

Trinidad and Tobago

Paying taxes
Trinidad and Tobago made paying taxes more costly by increasing the rates for the environmental tax and social security contributions paid by employers.

Tunisia

Paying taxes
Tunisia made paying taxes more costly by introducing a new exceptional corporate income tax contribution.

Turkey

Registering property
Turkey made registering property easier by lowering the costs of transferring property.
✔ Getting credit
Turkey strengthened access to credit by adopting a new law on secured transactions that establishes a unified collateral registry and allows out-of-court enforcement of collateral. Turkey also improved its credit reporting system by adopting a new law on personal data protection.

✔ Resolving insolvency
Turkey made resolving insolvency more difficult by suspending applications for postponement of bankruptcy procedures introduced both before and during the state of emergency.

Uganda
✔ Trading across borders
Uganda reduced the time for export documentary compliance and border compliance by allowing for electronic document submission and processing of certificates of origin and by further developing the Malaba One-Stop Border Post.

Ukraine
✔ Dealing with construction permits
Ukraine made dealing with construction permits easier by reducing fees.

✔ Protecting minority investors
Ukraine strengthened minority investors protections by requiring detailed immediate public disclosure of related-party transactions.

✔ Paying taxes
Ukraine made paying taxes easier by reducing the rate for the unified social contribution tax.

United Arab Emirates
✔ Dealing with construction permits
The United Arab Emirates strengthened construction quality control by imposing stricter qualification requirements for professionals reviewing drawings. It also reduced the time and cost to obtain a building permit by eliminating a procedure.

✔ Getting electricity
The United Arab Emirates made getting electricity easier by streamlining the connection process and eliminating interactions between the customer and the utility to obtain external works. Getting electricity was also made less costly by the elimination of the security deposit for connections under 150 kVA.

✔ Resolving insolvency
The United Arab Emirates made resolving insolvency easier by adopting an insolvency law that introduces a reorganization procedure and facilitates continuation of the debtor’s business during insolvency proceedings.

✔ Getting credit
The United Arab Emirates improved access to credit information by starting to provide consumer credit scores to banks and financial institutions.

✔ Protecting minority investors
Uzbekistan strengthened minority investor protections by increasing corporate transparency requirements.

✔ Paying taxes
Uzbekistan made paying taxes easier and less costly by introducing an electronic system for filing and paying value added tax, land tax, unified social payments, corporate income tax, infrastructure development tax, environmental tax, personal pension fund contributions and cumulative pension contributions. However, increases in land tax rates made paying taxes more costly.

United States
Labor market regulation
The United States (Los Angeles) increased the maximum days of paid sick leave per year.

Uruguay
✔ Starting a business
Uruguay made starting a business more costly by raising several fees charged during the business registration process. Lawyer fees and publication costs were also increased.

✔ Getting electricity
Uruguay made paying taxes easier by enhancing the online portal used for filing and paying taxes and making electronic payments compulsory.

✔ Starting a business
Uzbekistan made starting a business easier by rolling out a new platform for business registration, starting with name verification as the first step.

✔ Getting credit
Uzbekistan strengthened access to credit by adopting a new civil code that
broadens the scope of assets that can be used as collateral.

✔ Paying taxes
Vietnam made paying taxes easier by abolishing the 12-month mandatory carry forward period for VAT credit and by introducing an online platform for filing social security contributions.

✔ Trading across borders
Vietnam made exporting and importing easier by upgrading the automated cargo clearance system and extending the operating hours of the customs department.

✔ Enforcing contracts
Vietnam made enforcing contracts easier by adopting a new code of civil procedure and by introducing a consolidated law on voluntary mediation.

West Bank and Gaza

✔ Getting credit
West Bank and Gaza strengthened access to credit by introducing a new secured transactions law and by setting up a new collateral registry. The new law implemented a functional secured transactions system. It allowed general description of single categories of assets and allowed a general description of debts and obligations. The collateral registry is operational, unified geographically, searchable by a debtor’s unique identifier, modern and notice-based. The new law gave priority to secured creditors outside insolvency procedures and allowed out-of-court enforcement.

Zambia

✔ Paying taxes
Zambia made paying taxes easier by introducing an online platform for filing and paying taxes. Paying taxes was also made less costly through a reduction of the property transfer tax rate.

✔ Trading across borders
Zambia made exporting and importing easier by implementing a web-based customs data management platform, ASYCUDA World.

Zimbabwe

✔ Starting a business
Zimbabwe made starting a business easier by eliminating the requirement to advertise applications for a business license.

✗ Getting credit
Zimbabwe improved access to credit information by launching a new credit registry. However, credit scoring was discontinued, reducing access to credit information.