

DOING BUSINESS 2019

Training for Reform

Regional Profile

Organization for the Harmonization of Business Law in Africa
(OHADA)



Comparing Business Regulation
for Domestic Firms in **190** Economies

Region Profile of Organization for the Harmonization of Business Law in Africa (OHADA)

Doing Business 2019 Indicators
(in order of appearance in the document)

Starting a business	Procedures, time, cost and paid-in minimum capital to start a limited liability company
Dealing with construction permits	Procedures, time and cost to complete all formalities to build a warehouse and the quality control and safety mechanisms in the construction permitting system
Getting electricity	Procedures, time and cost to get connected to the electrical grid, the reliability of the electricity supply and the transparency of tariffs
Registering property	Procedures, time and cost to transfer a property and the quality of the land administration system
Getting credit	Movable collateral laws and credit information systems
Protecting minority investors	Minority shareholders' rights in related-party transactions and in corporate governance
Paying taxes	Payments, time and total tax rate for a firm to comply with all tax regulations as well as post-filing processes
Trading across borders	Time and cost to export the product of comparative advantage and import auto parts
Enforcing contracts	Time and cost to resolve a commercial dispute and the quality of judicial processes
Resolving insolvency	Time, cost, outcome and recovery rate for a commercial insolvency and the strength of the legal framework for insolvency

About Doing Business

The Doing Business project provides objective measures of business regulations and their enforcement across 190 economies and selected cities at the subnational and regional level.

The Doing Business project, launched in 2002, looks at domestic small and medium-size companies and measures the regulations applying to them through their life cycle.

Doing Business captures several important dimensions of the regulatory environment as it applies to local firms. It provides quantitative indicators on regulation for starting a business, dealing with construction permits, getting electricity, registering property, getting credit, protecting minority investors, paying taxes, trading across borders, enforcing contracts and resolving insolvency. Doing Business also measures features of labor market regulation. Although Doing Business does not present rankings of economies on the labor market regulation indicators or include the topic in the aggregate ease of doing business score or ranking on the ease of doing business, it does present the data for these indicators.

By gathering and analyzing comprehensive quantitative data to compare business regulation environments across economies and over time, Doing Business encourages economies to compete towards more efficient regulation; offers measurable benchmarks for reform; and serves as a resource for academics, journalists, private sector researchers and others interested in the business climate of each economy.

In addition, Doing Business offers detailed [subnational reports](#), which exhaustively cover business regulation and reform in different cities and regions within a nation. These reports provide data on the ease of doing business, rank each location, and recommend reforms to improve performance in each of the indicator areas. Selected cities can compare their business regulations with other cities in the economy or region and with the 190 economies that Doing Business has ranked.

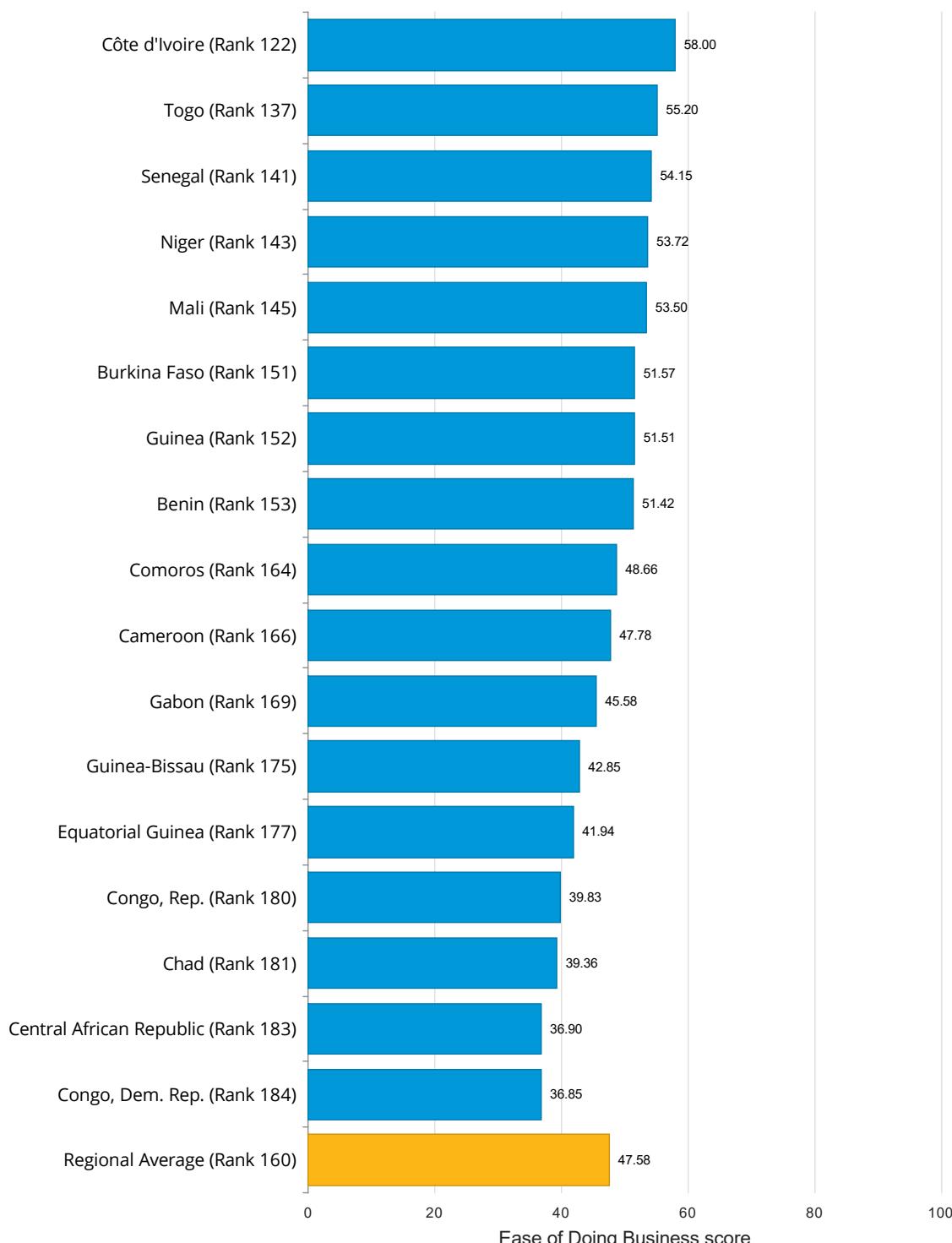
The first Doing Business report, published in 2003, covered 5 indicator sets and 133 economies. This year's report covers 11 indicator sets and 190 economies. Most indicator sets refer to a case scenario in the largest business city of each economy, except for 11 economies that have a population of more than 100 million as of 2013 (Bangladesh, Brazil, China, India, Indonesia, Japan, Mexico, Nigeria, Pakistan, the Russian Federation and the United States) where Doing Business, also collected data for the second largest business city. The data for these 11 economies are a population-weighted average for the 2 largest business cities. The project has benefited from feedback from governments, academics, practitioners and reviewers. The initial goal remains: to provide an objective basis for understanding and improving the regulatory environment for business around the world.

[More about Doing Business](#)

The Business Environment

For policy makers, knowing where their economy stands in the aggregate ranking on the ease of doing business is useful. Also useful is to know how it ranks compared with other economies in the region and compared with the regional average. Another perspective is provided by the regional average rankings on the topics included in the ease of doing business ranking and the ease of doing business score.

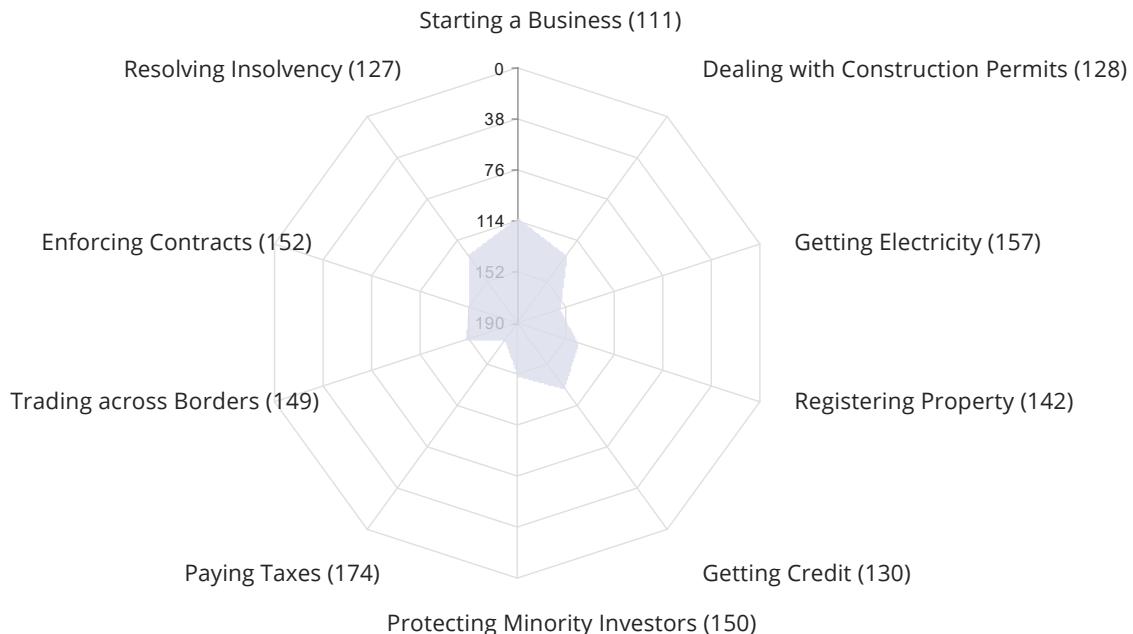
How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of doing business



Note: The ease of doing business score captures the gap of each economy from the best regulatory performance observed on each of the indicators across all economies in the Doing Business sample since 2005. An economy's ease of doing business score is reflected on a scale from 0 to 100, where 0 represents the lowest and 100 represents the best performance. The ease of doing business ranking ranges from 1 to 190.

Source: Doing Business database

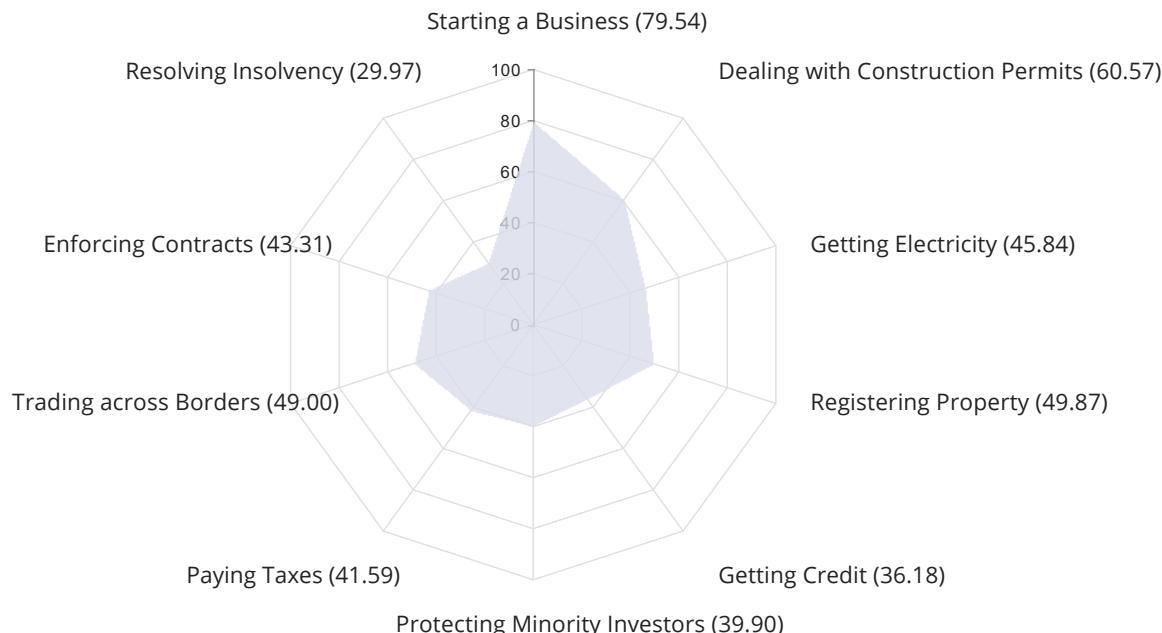
Rankings on Doing Business topics - Organization for the Harmonization of Business Law in Africa (OHADA)



Regional average ranking (Scale: Rank 190 center, Rank 1 outer edge)

Source: Doing Business database.

Ease of Doing Business scores on Doing Business topics - Organization for the Harmonization of Business Law in Africa (OHADA)



(Scale: Score 0 center, Score 100 outer edge)

Note: The ease of doing business score captures the gap of each economy from the best regulatory performance observed on each of the indicators across all economies in the Doing Business sample since 2005. An economy's ease of doing business score is reflected on a scale from 0 to 100, where 0 represents the lowest and 100 represents the best performance. The ease of doing business ranking ranges from 1 to 190. Source: Doing Business database

Starting a Business

This topic measures the number of procedures, time, cost and paid-in minimum capital requirement for a small- to medium-sized limited liability company to start up and formally operate in economy's largest business city.

To make the data comparable across 190 economies, Doing Business uses a standardized business that is 100% domestically owned, has start-up capital equivalent to 10 times income per capita, engages in general industrial or commercial activities and employs between 10 and 50 people one month after the commencement of operations, all of whom are domestic nationals. Starting a Business considers two types of local limited liability companies that are identical in all aspects, except that one company is owned by 5 married women and the other by 5 married men. The doing business score for each indicator is the average of the scores obtained for each of the component indicators.

The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Procedures to legally start and formally operate a company (number)

- Preregistration (for example, name verification or reservation, notarization)
- Registration in the economy's largest business city
- Postregistration (for example, social security registration, company seal)
- Obtaining approval from spouse to start a business or to leave the home to register the company
- Obtaining any gender specific document for company registration and operation or national identification card

Time required to complete each procedure (calendar days)

- Does not include time spent gathering information
- Each procedure starts on a separate day (2 procedures cannot start on the same day)
- Procedures fully completed online are recorded as ½ day
- Procedure is considered completed once final document is received
- No prior contact with officials

Cost required to complete each procedure (% of income per capita)

- Official costs only, no bribes
- No professional fees unless services required by law or commonly used in practice

Paid-in minimum capital (% of income per capita)

- Funds deposited in a bank or with third party before registration or up to 3 months after incorporation

Case study assumptions

To make the data comparable across economies, several assumptions about the business and the procedures are used. It is assumed that any required information is readily available and that the entrepreneur will pay no bribes.

The business:

- Is a limited liability company (or its legal equivalent). If there is more than one type of limited liability company in the economy, the most common among domestic firms is chosen. Information on the most common form is obtained from incorporation lawyers or the statistical office.
- Operates in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- The entire office space is approximately 929 square meters (10,000 square feet).
- Is 100% domestically owned and has five owners, none of whom is a legal entity; has a start-up capital of 10 times income per capita and has a turnover of at least 100 times income per capita.
- Performs general industrial or commercial activities, such as the production or sale of goods or services to the public. The business does not perform foreign trade activities and does not handle products subject to a special tax regime, for example, liquor or tobacco. It does not use heavily polluting production processes.
- Leases the commercial plant or offices and is not a proprietor of real estate and the amount of the annual lease for the office space is equivalent to the income per capita.
- Does not qualify for investment incentives or any special benefits.
- Has at least 10 and up to 50 employees one month after the commencement of operations, all of whom are domestic nationals.
- Has a company deed that is 10 pages long.

The owners:

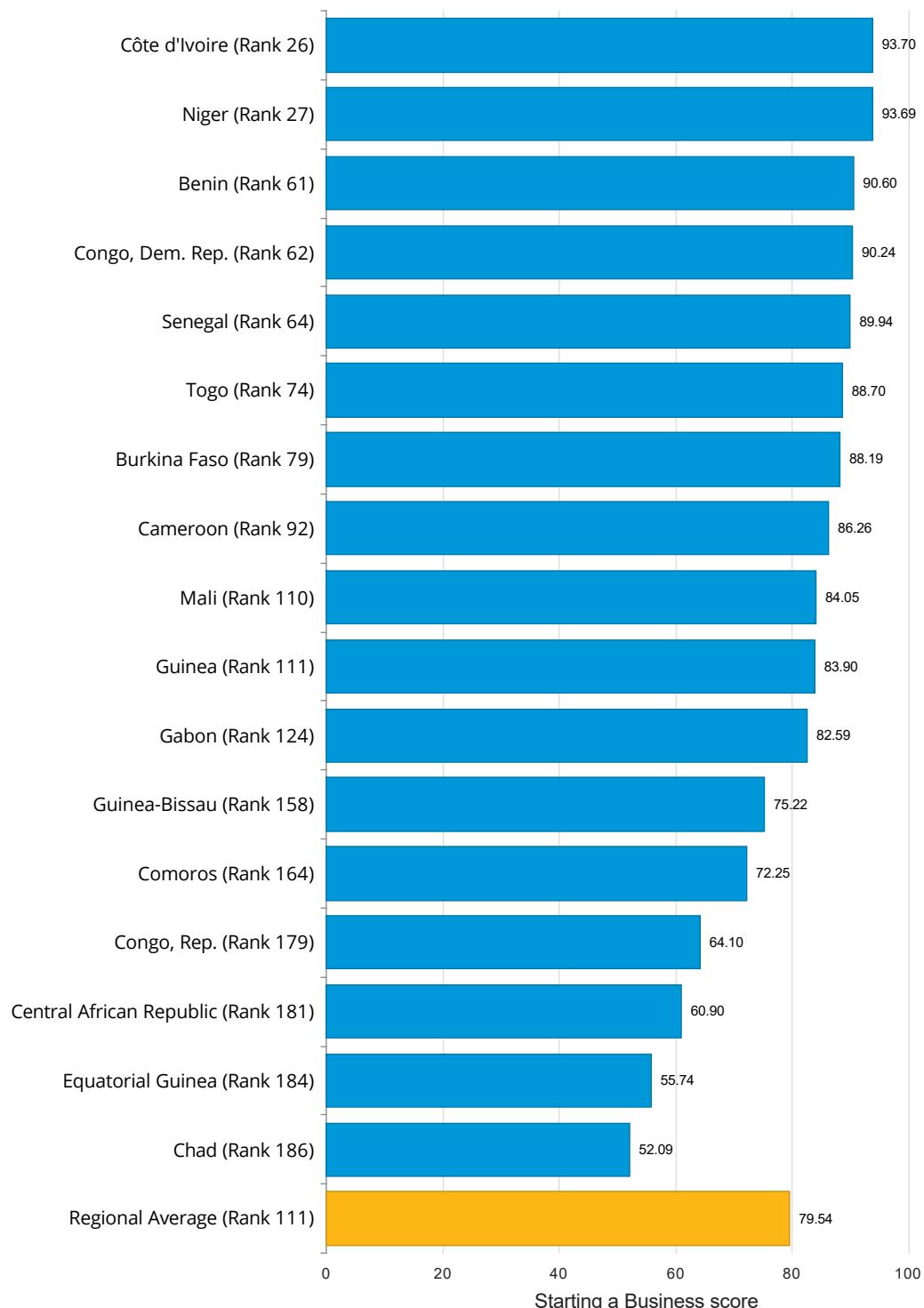
- Have reached the legal age of majority. If there is no legal age of majority, they are assumed to be 30 years old.
- Are sane, competent, in good health and have no criminal record.
- Are married and the marriage is monogamous and registered with the authorities.
- Where the answer differs according to the legal system applicable to the woman or man in question (as may be the case in economies where there is legal plurality), the answer used will be the one that applies to the majority of the population.

Starting a Business

Where do the region's economies stand today?

How easy is it for entrepreneurs in economies in Organization for the Harmonization of Business Law in Africa (OHADA) to start a business? The global rankings of these economies on the ease of starting a business suggest an answer. The average ranking of the region and comparator regions provide a useful benchmark.

How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of starting a business



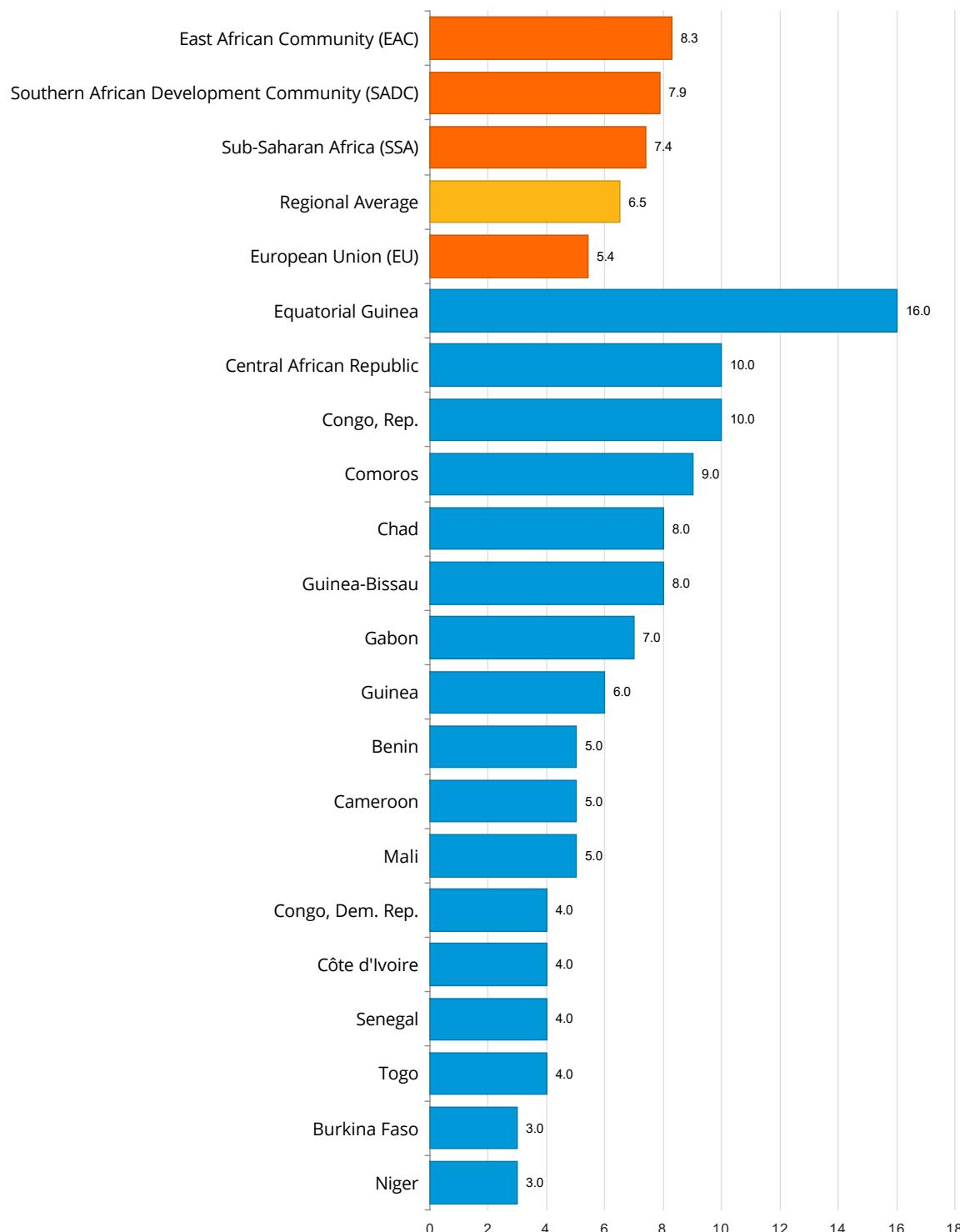
Source: Doing Business database.

Starting a Business

The indicators underlying the rankings may be more revealing. Data collected by Doing Business show what it takes to start a business in each economy in the region: the number of procedures, the time, the cost and the paid-in minimum capital requirement. Comparing these indicators across the region and with averages both for the region and for comparator regions can provide useful insights.

What it takes to start a business in economies in Organization for the Harmonization of Business Law in Africa (OHADA)

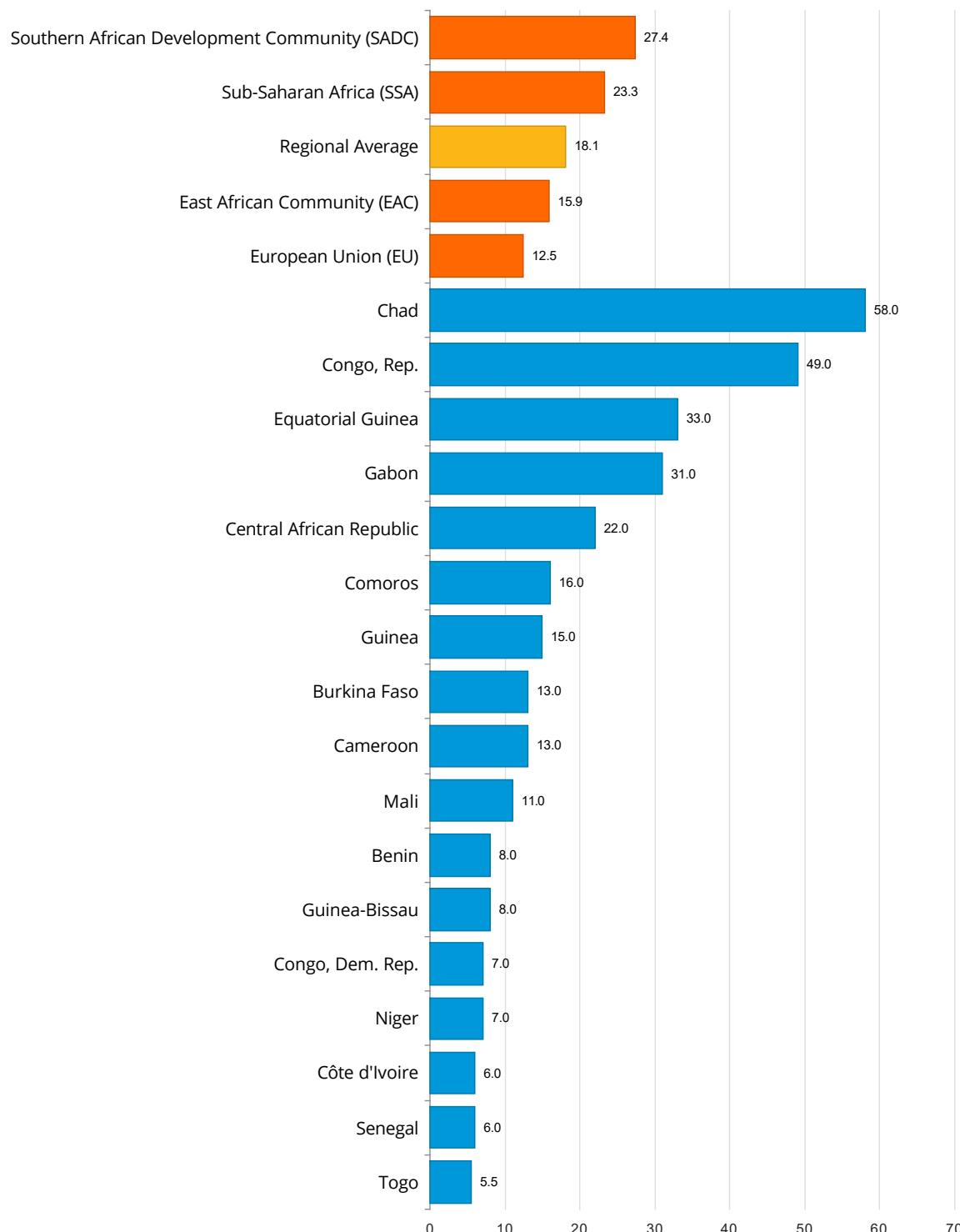
Procedure – Men (number)



Source: Doing Business database.

Starting a Business

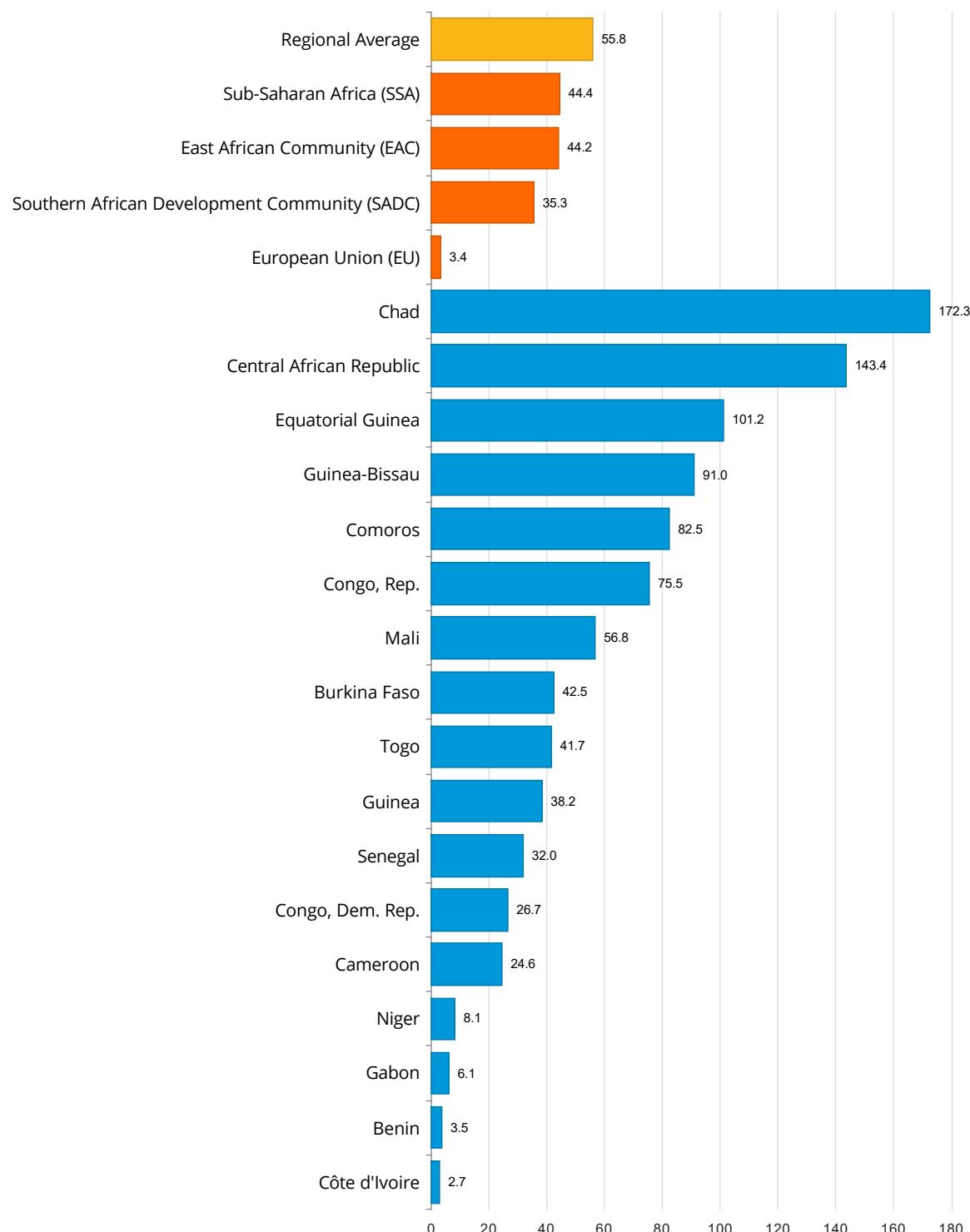
Time – Men (days)



Source: Doing Business database.

Starting a Business

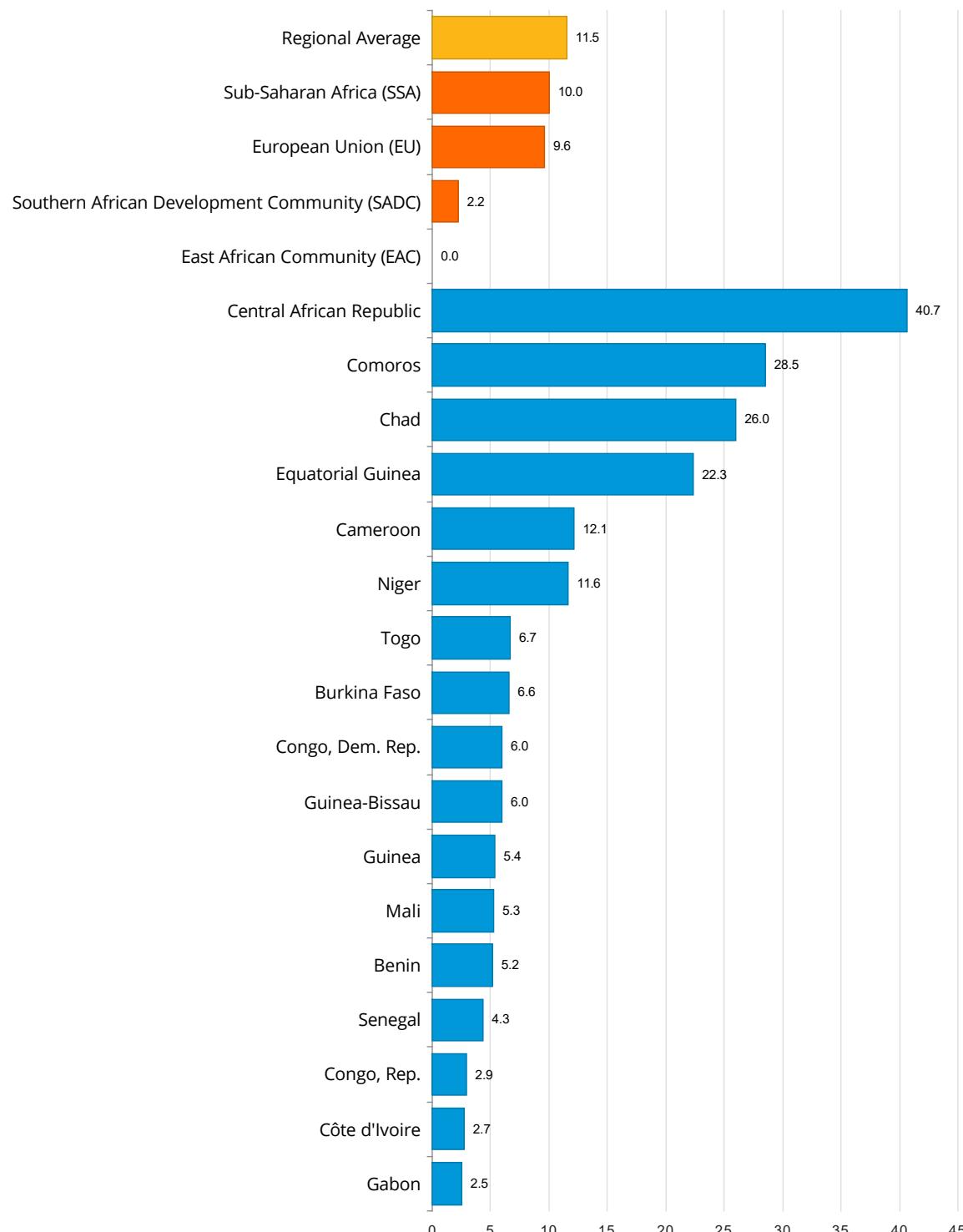
Cost – Men (% of income per capita)



Source: Doing Business database.

Starting a Business

Paid-in min. capital (% of income per capita)



Source: Doing Business database.

Dealing with Construction Permits

This topic tracks the procedures, time and cost to build a warehouse—including obtaining necessary the licenses and permits, submitting all required notifications, requesting and receiving all necessary inspections and obtaining utility connections. In addition, the Dealing with Construction Permits indicator measures the building quality control index, evaluating the quality of building regulations, the strength of quality control and safety mechanisms, liability and insurance regimes, and professional certification requirements. The most recent round of data collection was completed in May 2018. [See the methodology for more information](#)

What the indicators measure

Procedures to legally build a warehouse (number)

- Submitting all relevant documents and obtaining all necessary clearances, licenses, permits and certificates
- Submitting all required notifications and receiving all necessary inspections
- Obtaining utility connections for water and sewerage
- Registering and selling the warehouse after its completion

Time required to complete each procedure (calendar days)

- Does not include time spent gathering information
- Each procedure starts on a separate day—though procedures that can be fully completed online are an exception to this rule
- Procedure is considered completed once final document is received
- No prior contact with officials

Cost required to complete each procedure (% of income per capita)

- Official costs only, no bribes

Building quality control index (0-15)

- Quality of building regulations (0-2)
- Quality control before construction (0-1)
- Quality control during construction (0-3)
- Quality control after construction (0-3)
- Liability and insurance regimes (0-2)
- Professional certifications (0-4)

Case study assumptions

To make the data comparable across economies, several assumptions about the construction company, the warehouse project and the utility connections are used.

The construction company (BuildCo):

- Is a limited liability company (or its legal equivalent) and operates in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- Is 100% domestically and privately owned; has five owners, none of whom is a legal entity. Has a licensed architect and a licensed engineer, both registered with the local association of architects or engineers. BuildCo is not assumed to have any other employees who are technical or licensed experts, such as geological or topographical experts.
- Owns the land on which the warehouse will be built and will sell the warehouse upon its completion.

The warehouse:

- Will be used for general storage activities, such as storage of books or stationery.
- Will have two stories, both above ground, with a total constructed area of approximately 1,300.6 square meters (14,000 square feet). Each floor will be 3 meters (9 feet, 10 inches) high and will be located on a land plot of approximately 929 square meters (10,000 square feet) that is 100% owned by BuildCo, and the warehouse is valued at 50 times income per capita.
- Will have complete architectural and technical plans prepared by a licensed architect. If preparation of the plans requires such steps as obtaining further documentation or getting prior approvals from external agencies, these are counted as procedures.
- Will take 30 weeks to construct (excluding all delays due to administrative and regulatory requirements).

The water and sewerage connections:

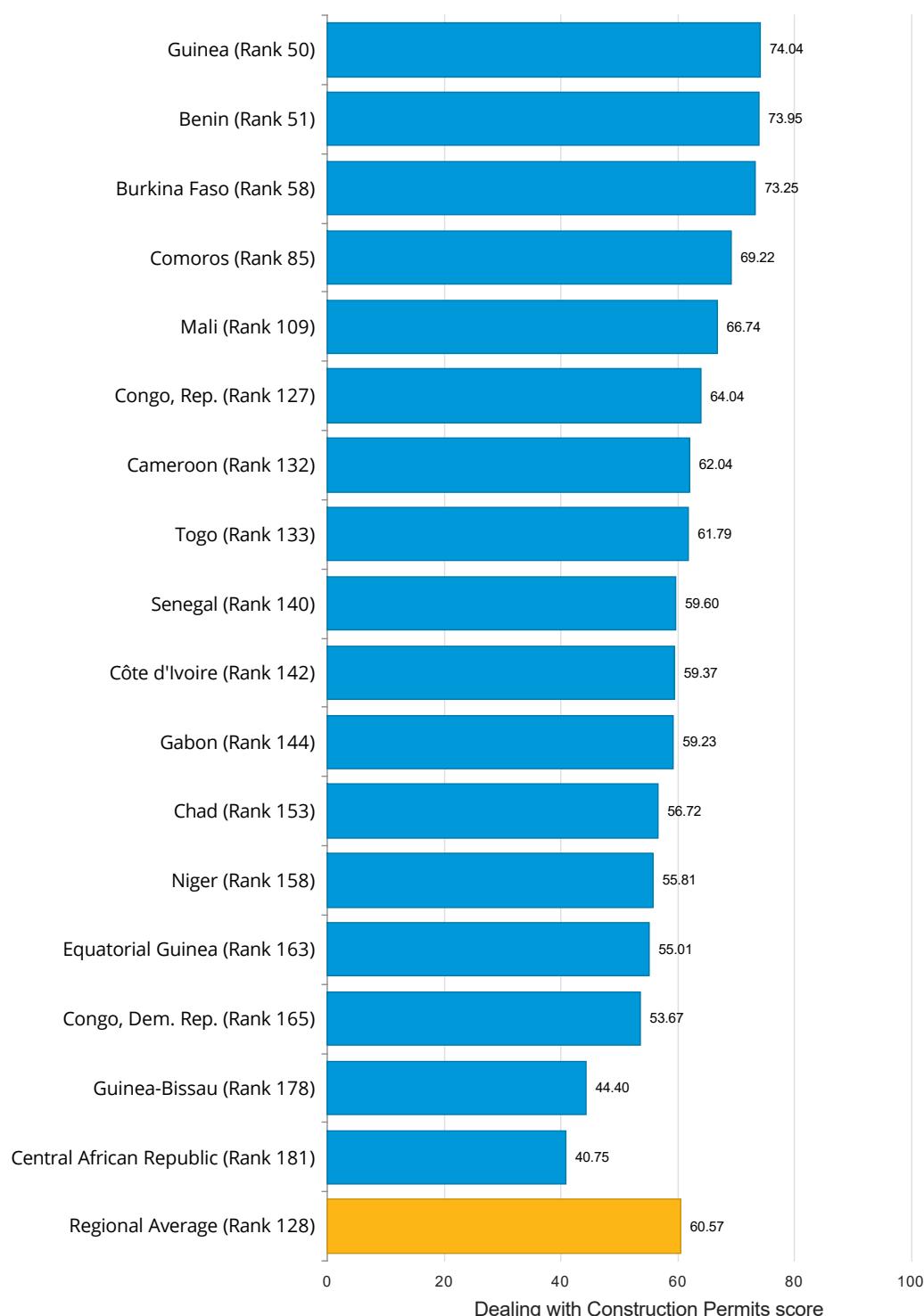
- Will be 150 meters (492 feet) from the existing water source and sewer tap. If there is no water delivery infrastructure in the economy, a borehole will be dug. If there is no sewerage infrastructure, a septic tank in the smallest size available will be installed or built.
- Will have an average water use of 662 liters (175 gallons) a day and an average wastewater flow of 568 liters (150 gallons) a day. Will have a peak water use of 1,325 liters (350 gallons) a day and a peak wastewater flow of 1,136 liters (300 gallons) a day.
- Will have a constant level of water demand and wastewater flow throughout the year; will be 1 inch in diameter for the water connection and 4 inches in diameter for the sewerage connection.

Dealing with Construction Permits

Where do the region's economies stand today?

How easy it is for entrepreneurs in economies in Organization for the Harmonization of Business Law in Africa (OHADA) to legally build a warehouse? The global rankings of these economies on the ease of dealing with construction permits suggest an answer. The average ranking of the region and comparator regions provide a useful benchmark.

How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of dealing with construction permits



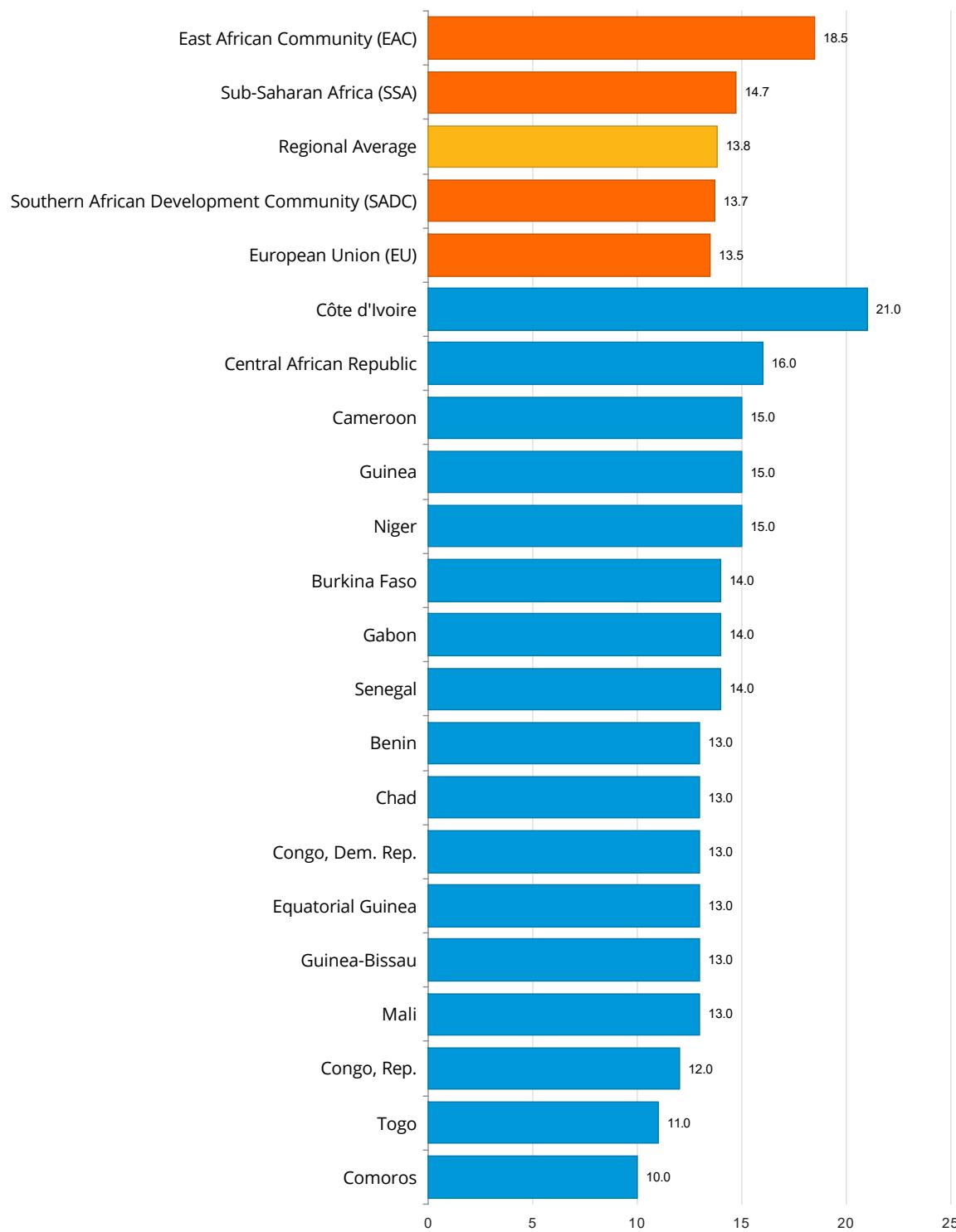
Source: Doing Business database.

Dealing with Construction Permits

The indicators underlying the rankings may be more revealing. Data collected by Doing Business show what it takes to comply with formalities to build a warehouse in each economy in the region: the number of procedures, the time and the cost. Comparing these indicators across the region and with averages both for the region and for comparator regions can provide useful insights.

What it takes to comply with formalities to build a warehouse in economies in Organization for the Harmonization of Business Law in Africa (OHADA)

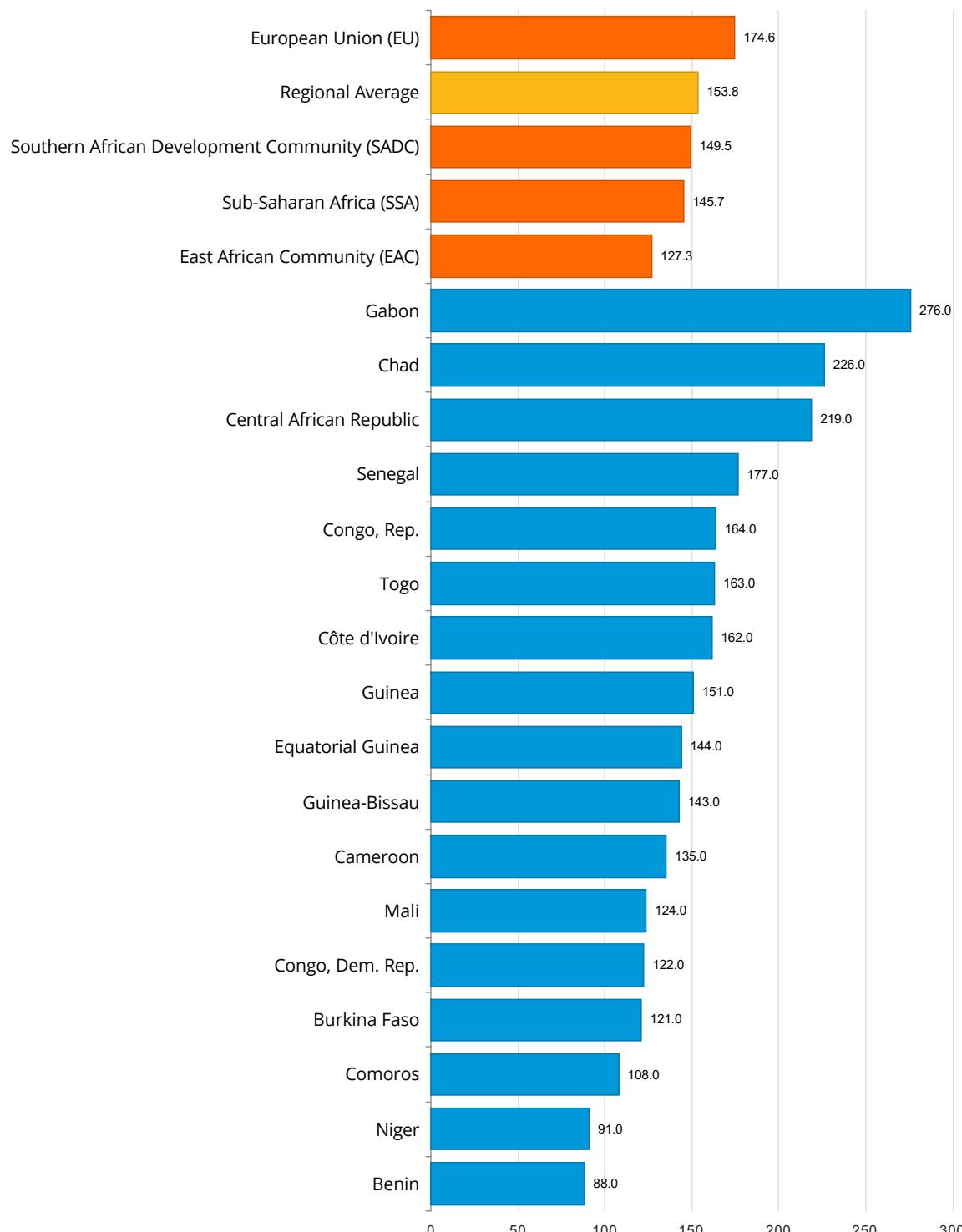
Procedures (number)



Source: Doing Business database.

Dealing with Construction Permits

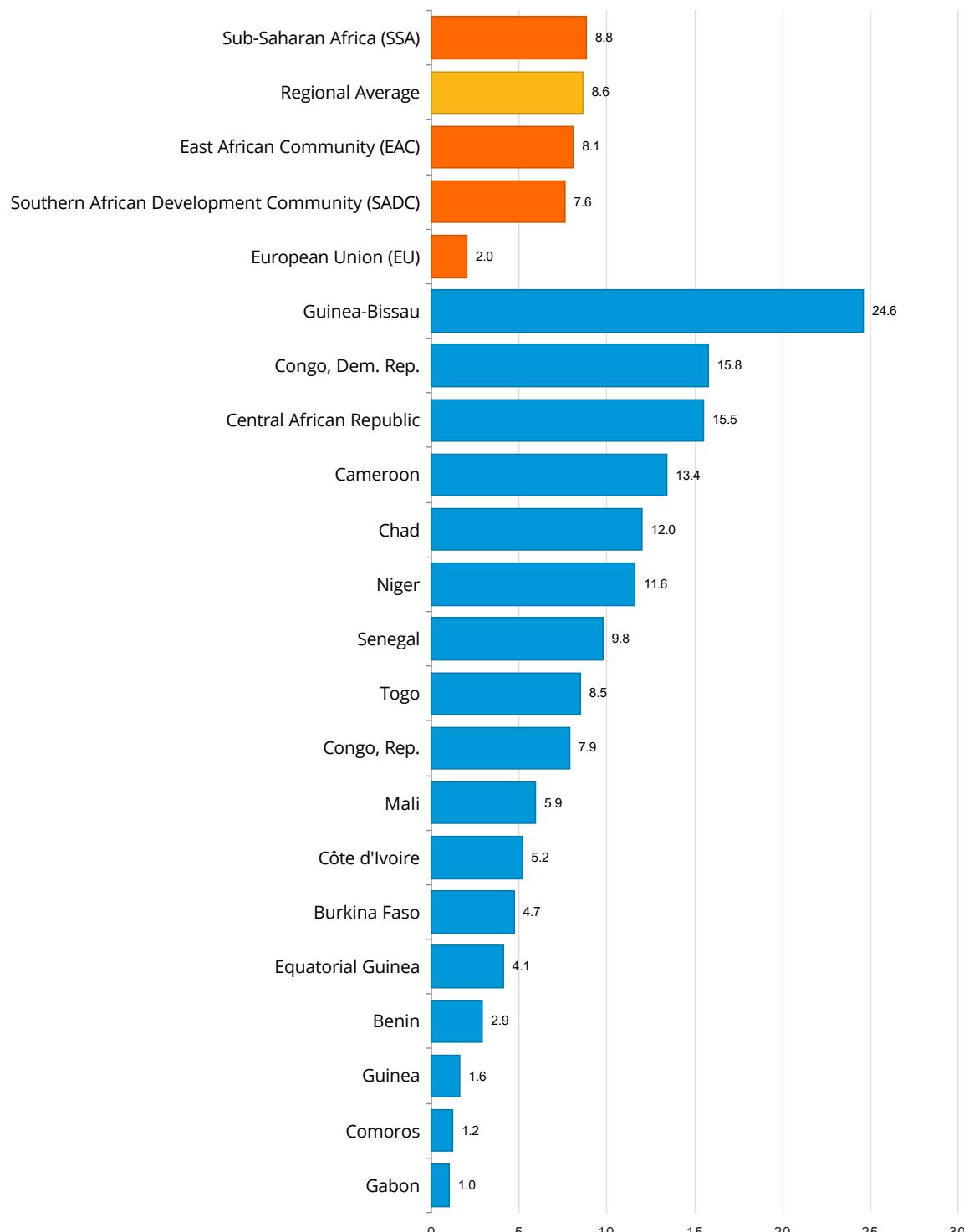
Time (days)



Source: Doing Business database.

Dealing with Construction Permits

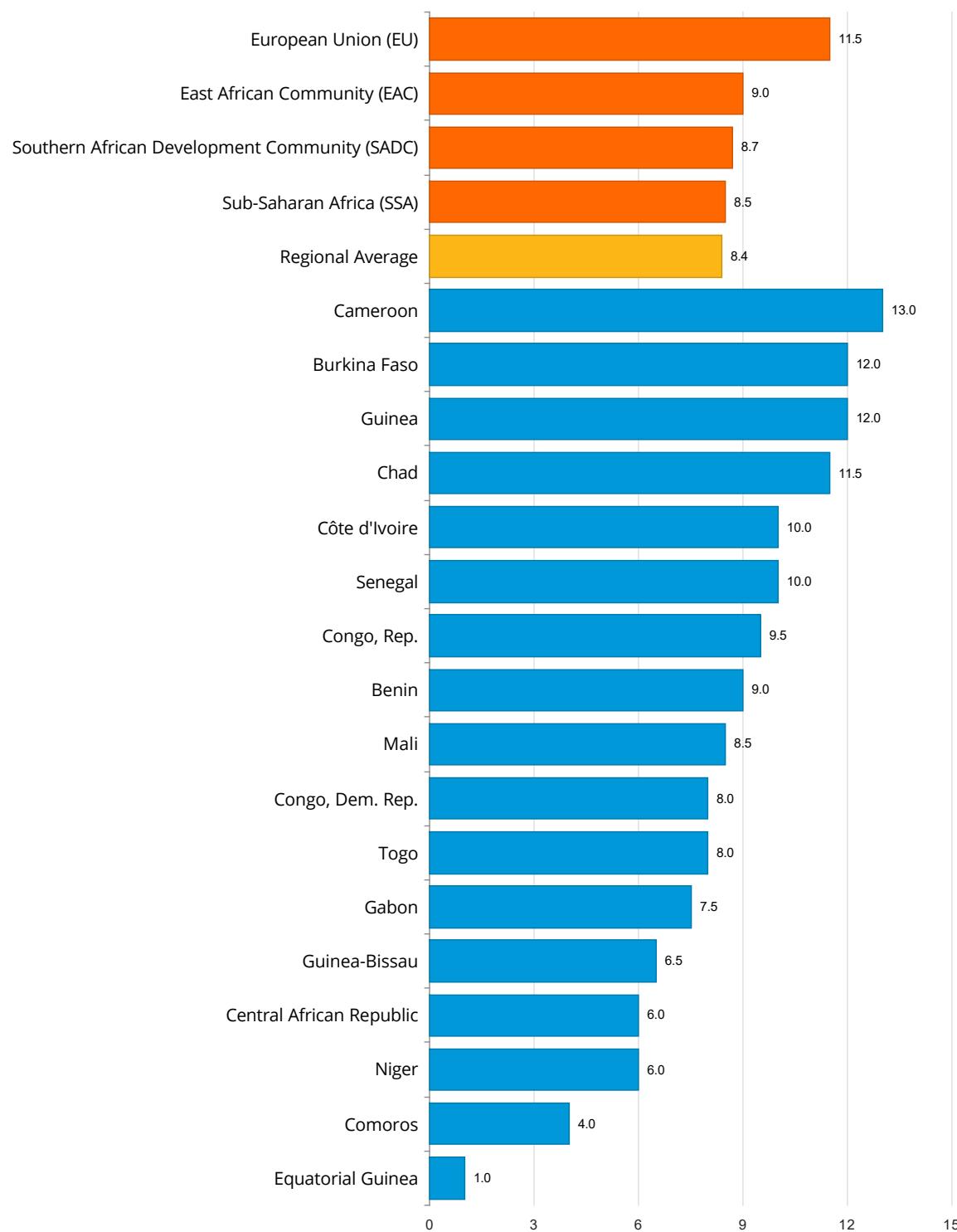
Cost (% of warehouse value)



Source: Doing Business database.

Dealing with Construction Permits

Building quality control index (0-15)



Source: Doing Business database.

Getting Electricity

This topic tracks the procedures, time and cost required for a business to obtain a permanent electricity connection for a newly constructed warehouse. In addition to assessing efficiency of connection process, Reliability of supply and transparency of tariff index measures reliability of power supply and transparency of tariffs and the price of electricity. The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Procedures to obtain an electricity connection (number)

- Submitting all relevant documents and obtaining all necessary clearances and permits
- Completing all required notifications and receiving all necessary inspections
- Obtaining external installation works and possibly purchasing material for these works
- Concluding any necessary supply contract and obtaining final supply

Time required to complete each procedure (calendar days)

- Is at least 1 calendar day
- Each procedure starts on a separate day
- Does not include time spent gathering information

Reflects the time spent in practice, with little follow-up and no prior contact with officials

Cost required to complete each procedure (% of income per capita)

- Official costs only, no bribes
- Value added tax excluded

The reliability of supply and transparency of tariffs index (0-8)

- Duration and frequency of power outages (0-3)
- Tools to monitor power outages (0-1)
- Tools to restore power supply (0-1)
- Regulatory monitoring of utilities' performance (0-1)
- Financial deterrents limiting outages (0-1)
- Transparency and accessibility of tariffs (0-1)

Price of electricity (cents per kilowatt-hour)*

- Price based on monthly bill for commercial warehouse in case study

*Note: Doing Business measures the price of electricity, but it is not included in the ease of doing business score nor the ranking on the ease of getting electricity.

Case study assumptions

To make the data comparable across economies, several assumptions about the warehouse, the electricity connection and the monthly consumption are used.

The warehouse:

- Is owned by a local entrepreneur and is used for storage of goods.
- Is located in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- Is located in an area where similar warehouses are typically located and is in an area with no physical constraints. For example, the property is not near a railway.
- Is a new construction and is being connected to electricity for the first time.
- Has two stories with a total surface area of approximately 1,300.6 square meters (14,000 square feet). The plot of land on which it is built is 929 square meters (10,000 square feet).

The electricity connection:

- Is a permanent one with a three-phase, four-wire Y connection with a subscribed capacity of 140-kilo-volt-ampere (kVA) with a power factor of 1, when 1 kVA = 1 kilowatt (kW).
- Has a length of 150 meters. The connection is to either the low- or medium-voltage distribution network and is either overhead or underground, whichever is more common in the area where the warehouse is located and requires works that involve the crossing of a 10-meter road (such as by excavation or overhead lines) but are all carried out on public land. There is no crossing of other owners' private property because the warehouse has access to a road.
- Does not require work to install the internal wiring of the warehouse. This has already been completed up to and including the customer's service panel or switchboard and the meter base.

The monthly consumption:

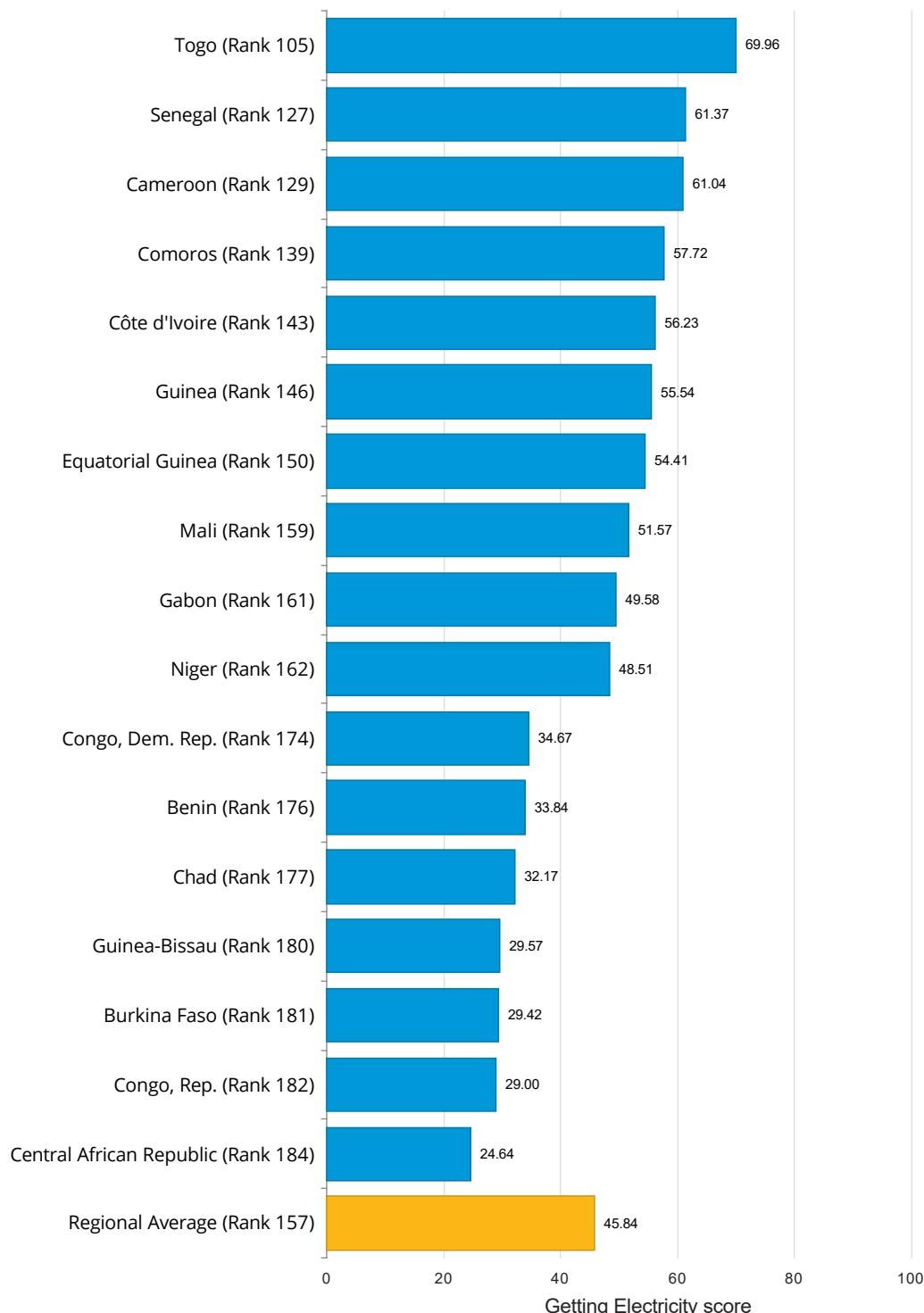
- It is assumed that the warehouse operates 30 days a month from 9:00 a.m. to 5:00 p.m. (8 hours a day), with equipment utilized at 80% of capacity on average and that there are no electricity cuts (assumed for simplicity reasons) and the monthly energy consumption is 26,880 kilowatt-hours (kWh); hourly consumption is 112 kWh.
- If multiple electricity suppliers exist, the warehouse is served by the cheapest supplier.
- Tariffs effective in January of the current year are used for calculation of the price of electricity for the warehouse. Although January has 31 days, for calculation purposes only 30 days are used.

Getting Electricity

Where do the region's economies stand today?

How easy it is for entrepreneurs in economies in Organization for the Harmonization of Business Law in Africa (OHADA) to connect a warehouse to electricity? The global rankings of these economies on the ease of getting electricity suggest an answer. The average ranking of the region and comparator regions provide a useful benchmark.

How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of getting electricity



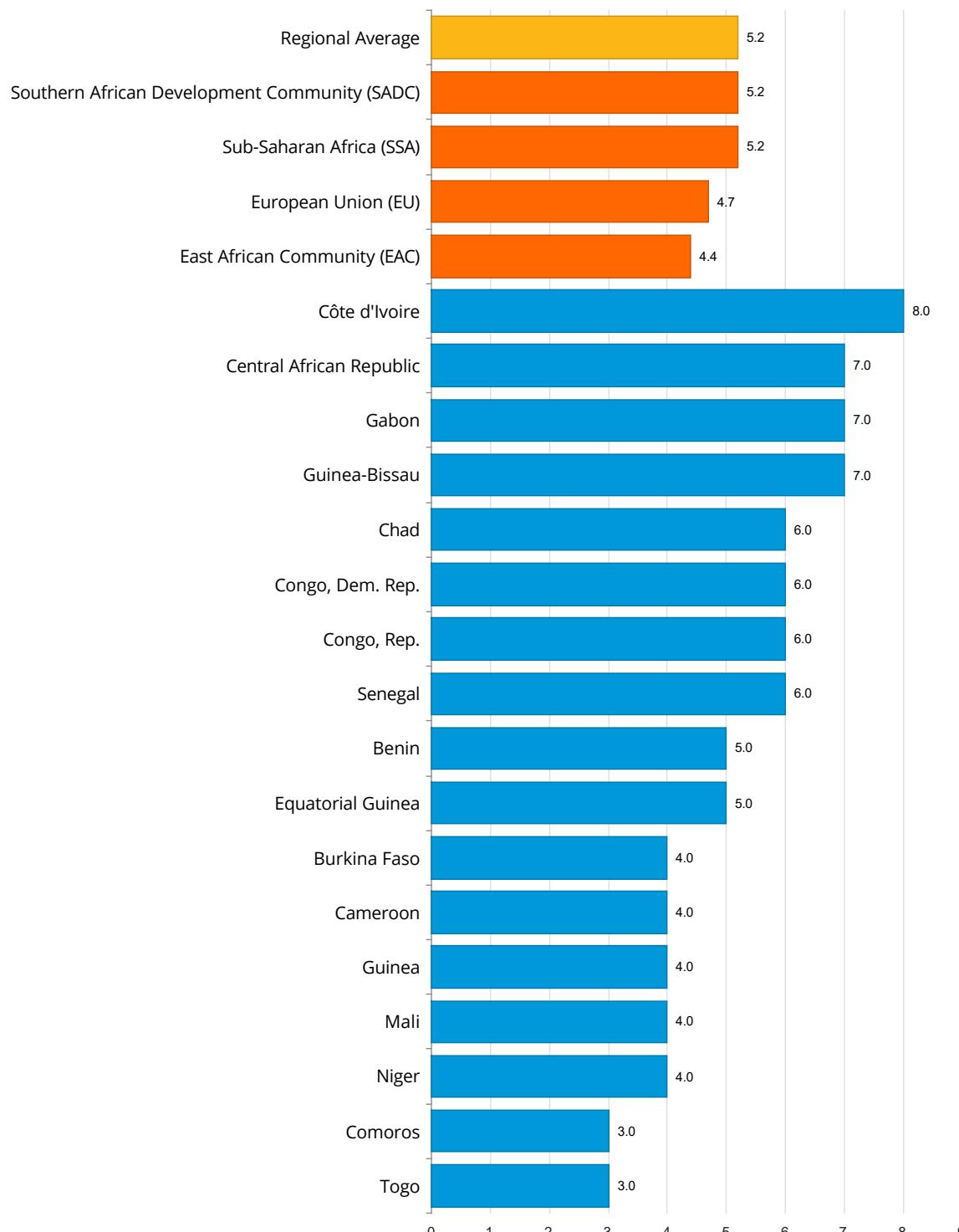
Source: Doing Business database.

Getting Electricity

The indicators underlying the rankings may be more revealing. Data collected by Doing Business show what it takes to get a new electricity connection in each economy in the region: the number of procedures, the time and the cost. Comparing these indicators across the region and with averages both for the region and for comparator regions can provide useful insights.

What it takes to get an electricity connection in economies in Organization for the Harmonization of Business Law in Africa (OHADA)

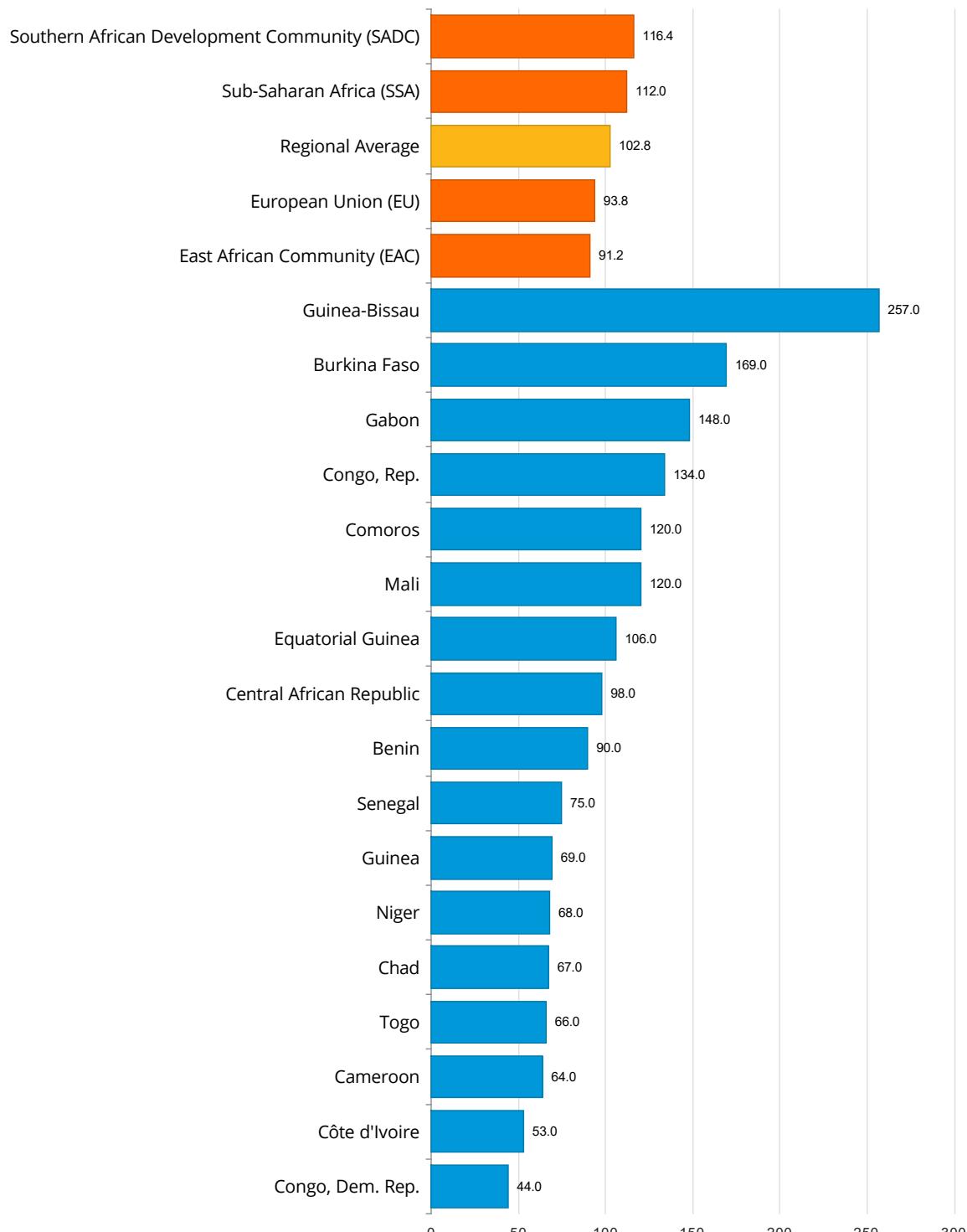
Procedures (number)



Source: Doing Business database.

Getting Electricity

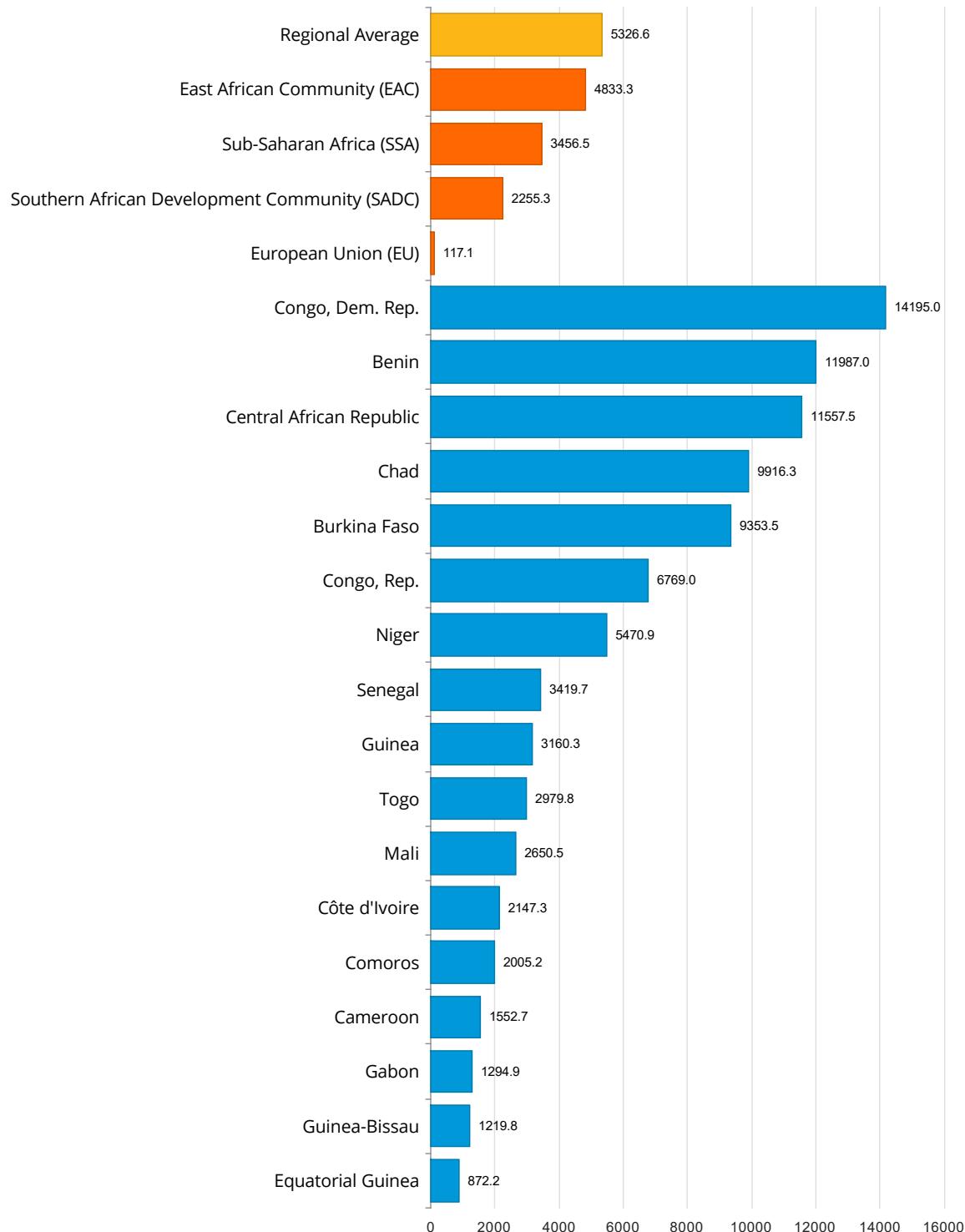
Time (days)



Source: Doing Business database.

Getting Electricity

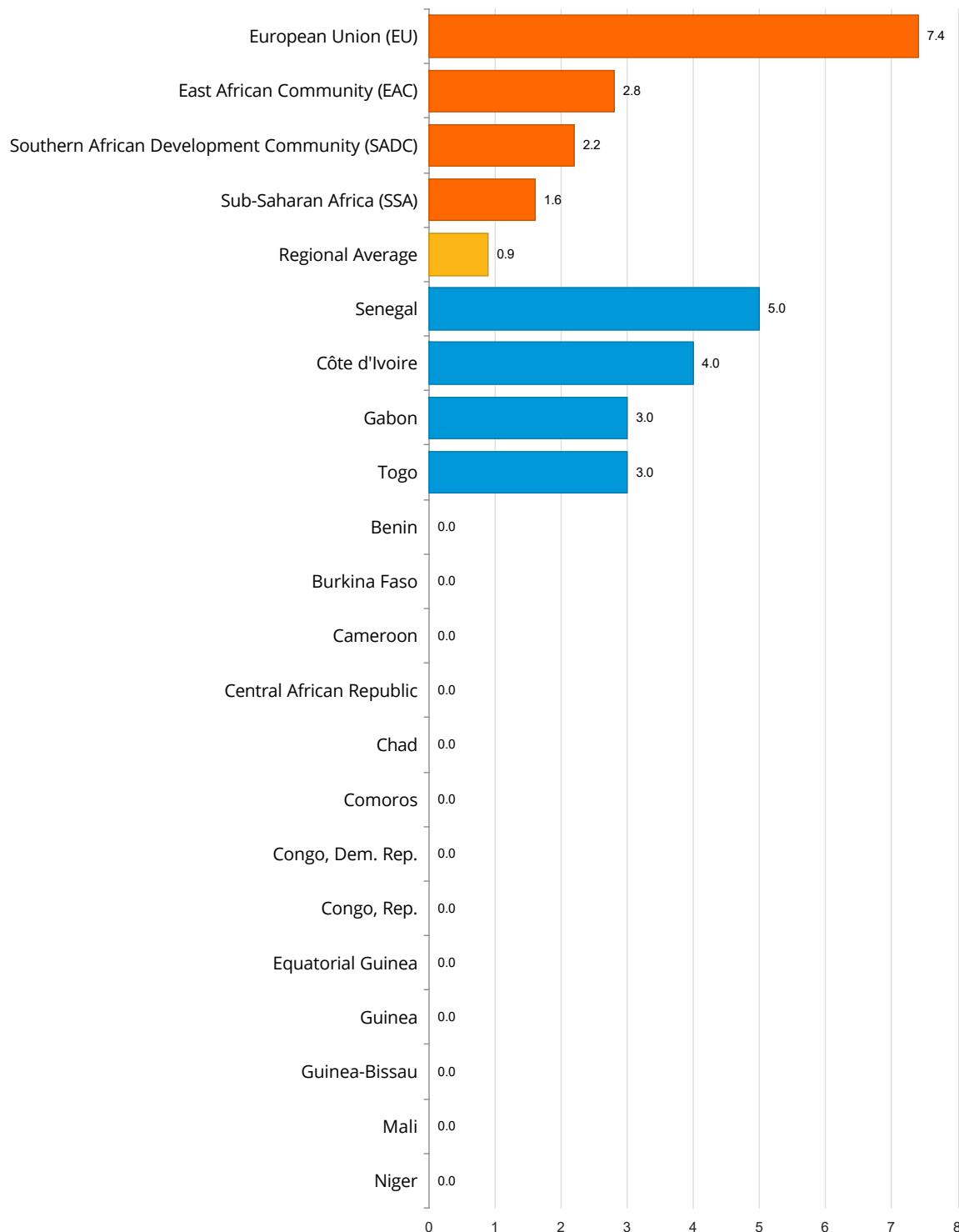
Cost (% of income per capita)



Source: Doing Business database.

Getting Electricity

Reliability of supply and transparency of tariff index (0-8)



Source: Doing Business database.

Registering Property

This topic examines the steps, time and cost involved in registering property, assuming a standardized case of an entrepreneur who wants to purchase land and a building that is already registered and free of title dispute. In addition, the topic also measures the quality of the land administration system in each economy. The quality of land administration index has five dimensions: reliability of infrastructure, transparency of information, geographic coverage, land dispute resolution, and equal access to property rights. The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Procedures to legally transfer title on immovable property (number)

- Preregistration procedures (for example, checking for liens, notarizing sales agreement, paying property transfer taxes)
- Registration procedures in the economy's largest business city.
- Postregistration procedures (for example, filling title with municipality)

Time required to complete each procedure (calendar days)

- Does not include time spent gathering information
- Each procedure starts on a separate day - though procedures that can be fully completed online are an exception to this rule
- Procedure is considered completed once final document is received
- No prior contact with officials

Cost required to complete each procedure (% of property value)

- Official costs only (such as administrative fees, duties and taxes).
- Value Added Tax, Capital Gains Tax and illicit payments are excluded

Quality of land administration index (0-30)

- Reliability of infrastructure index (0-8)
- Transparency of information index (0-6)
- Geographic coverage index (0-8)
- Land dispute resolution index (0-8)
- Equal access to property rights index (-2-0)

Case study assumptions

To make the data comparable across economies, several assumptions about the parties to the transaction, the property and the procedures are used.

The parties (buyer and seller):

- Are limited liability companies (or the legal equivalent).
- Are located in the periurban area of the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- Are 100% domestically and privately owned.
- Have 50 employees each, all of whom are nationals.
- Perform general commercial activities.

The property (fully owned by the seller):

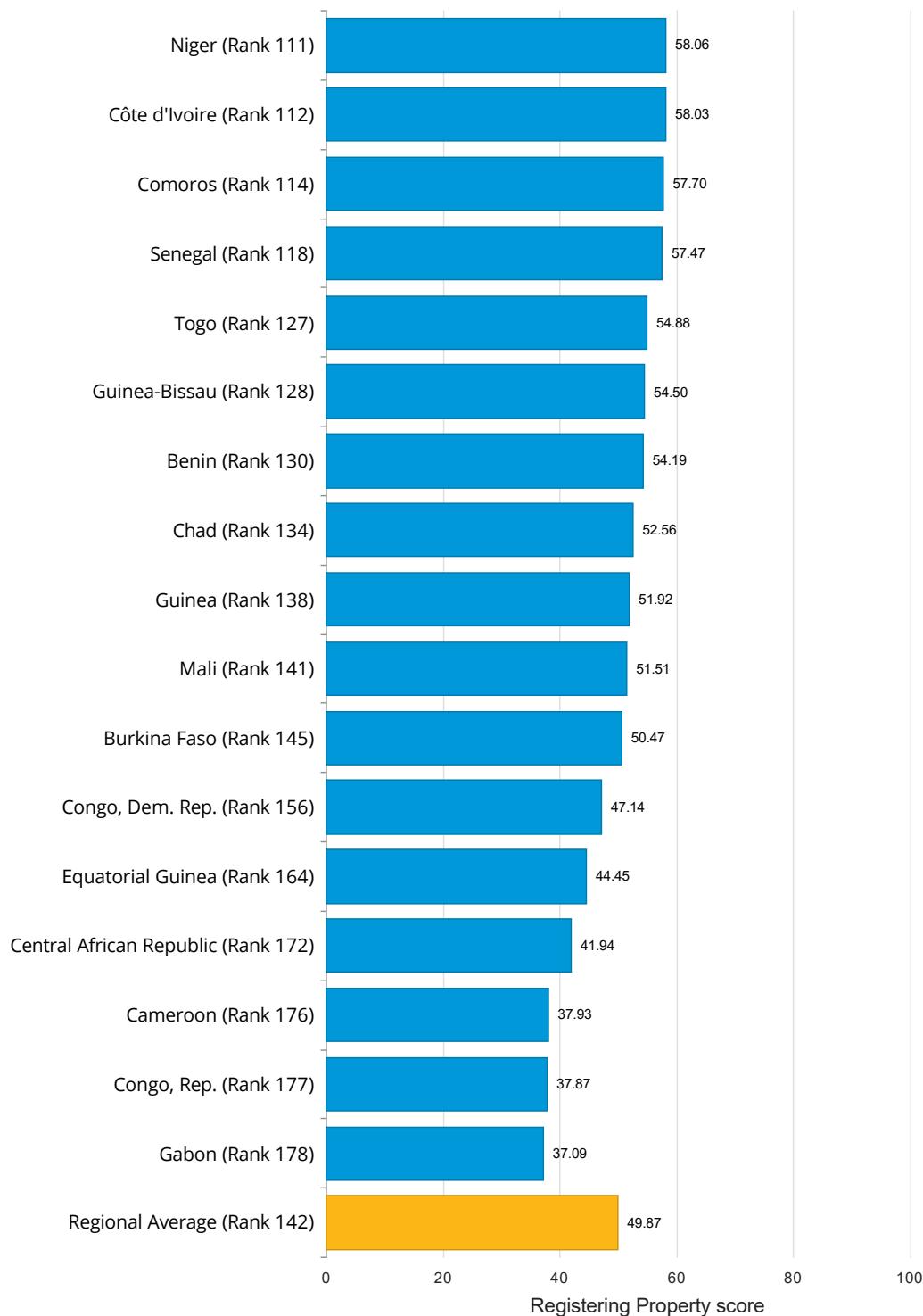
- Has a value of 50 times income per capita, which equals the sale price.
- Is fully owned by the seller.
- Has no mortgages attached and has been under the same ownership for the past 10 years.
- Is registered in the land registry or cadastre, or both, and is free of title disputes.
- Is located in a periurban commercial zone, and no rezoning is required.
- Consists of land and a building. The land area is 557.4 square meters (6,000 square feet). A two-story warehouse of 929 square meters (10,000 square feet) is located on the land. The warehouse is 10 years old, is in good condition, has no heating system and complies with all safety standards, building codes and legal requirements. The property, consisting of land and building, will be transferred in its entirety.
- Will not be subject to renovations or additional construction following the purchase.
- Has no trees, natural water sources, natural reserves or historical monuments of any kind.
- Will not be used for special purposes, and no special permits, such as for residential use, industrial plants, waste storage or certain types of agricultural activities, are required.
- Has no occupants, and no other party holds a legal interest in it.

Registering Property

Where do the region's economies stand today?

How easy it is for entrepreneurs in economies in Organization for the Harmonization of Business Law in Africa (OHADA) to transfer property? The global rankings of these economies on the ease of registering property suggest an answer. The average ranking of the region and comparator regions provide a useful benchmark.

How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of registering property



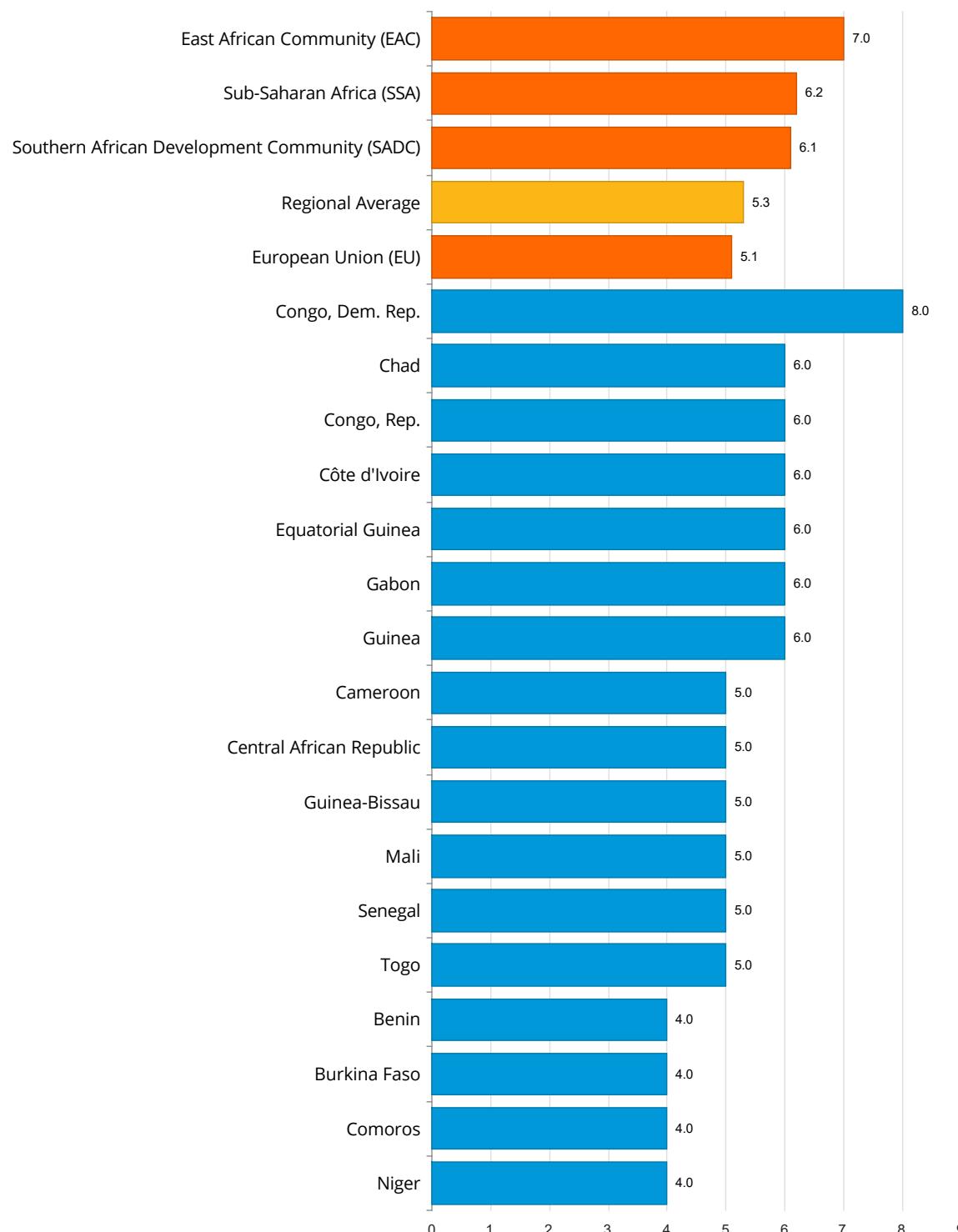
Source: Doing Business database.

Registering Property

The indicators underlying the rankings may be more revealing. Data collected by Doing Business show what it takes to complete a property transfer in each economy in the region: the number of procedures, the time and the cost. Comparing these indicators across the region and with averages both for the region and for comparator regions can provide useful insights.

What it takes to register property in economies in Organization for the Harmonization of Business Law in Africa (OHADA)

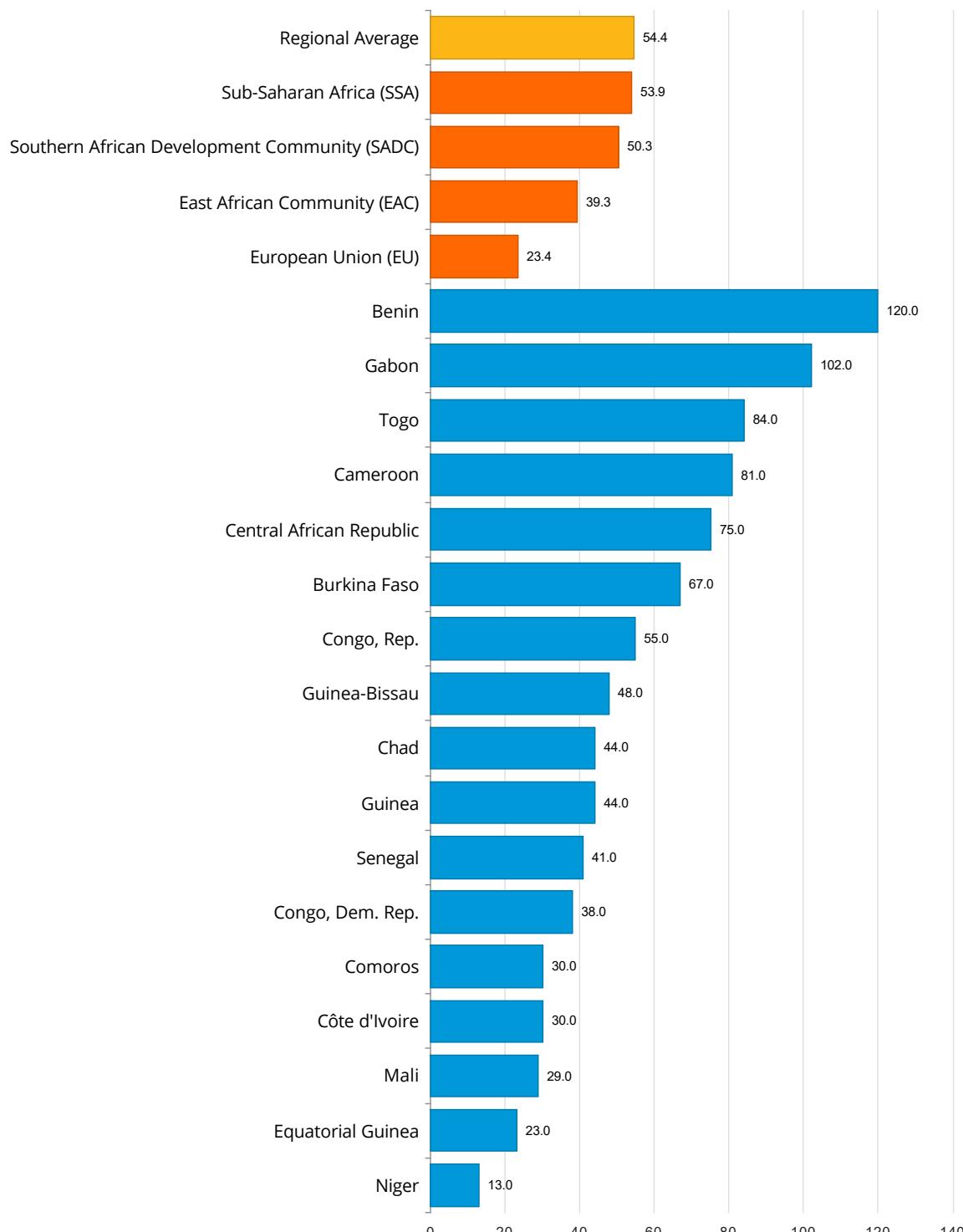
Procedures (number)



Source: Doing Business database.

Registering Property

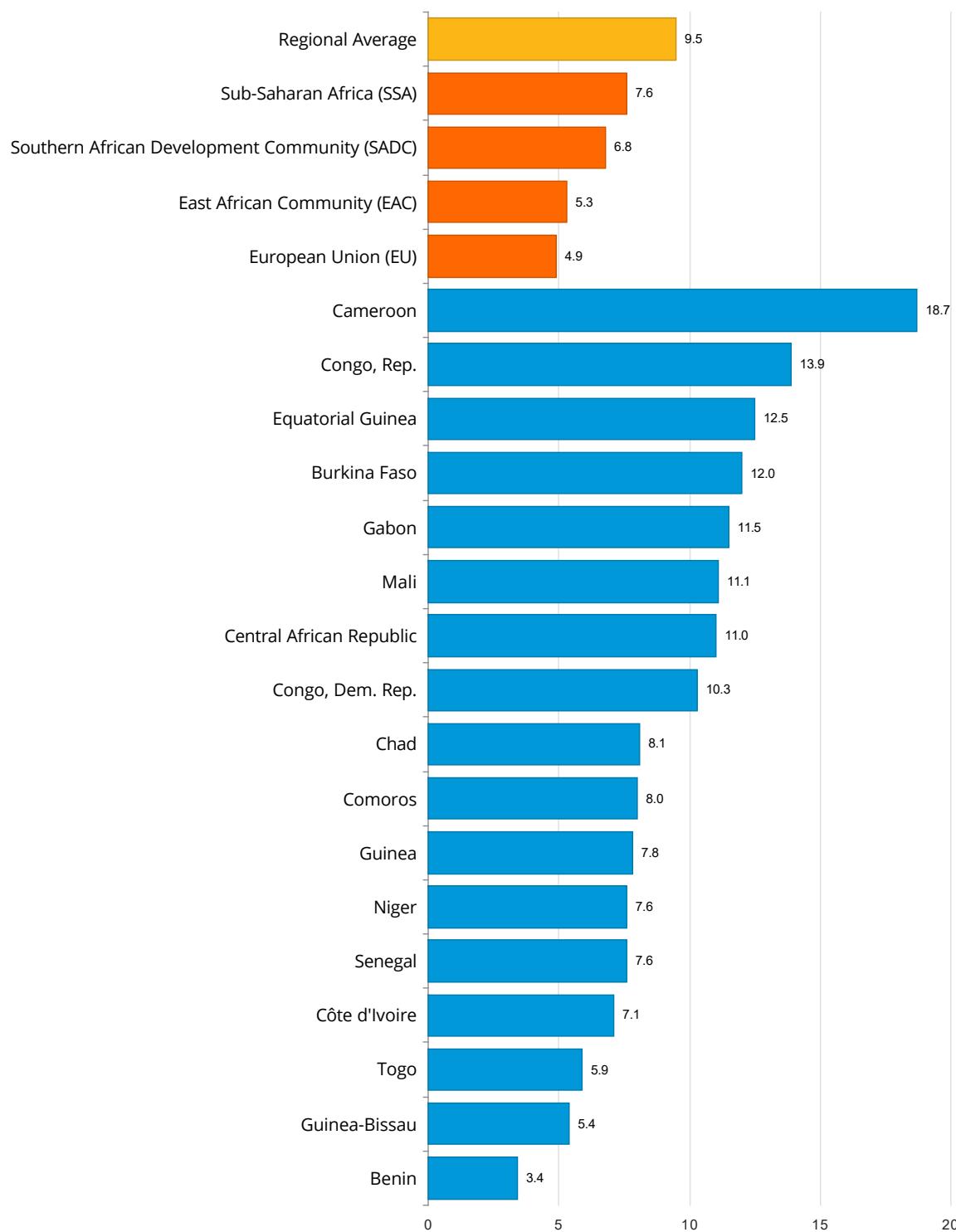
Time (days)



Source: Doing Business database.

Registering Property

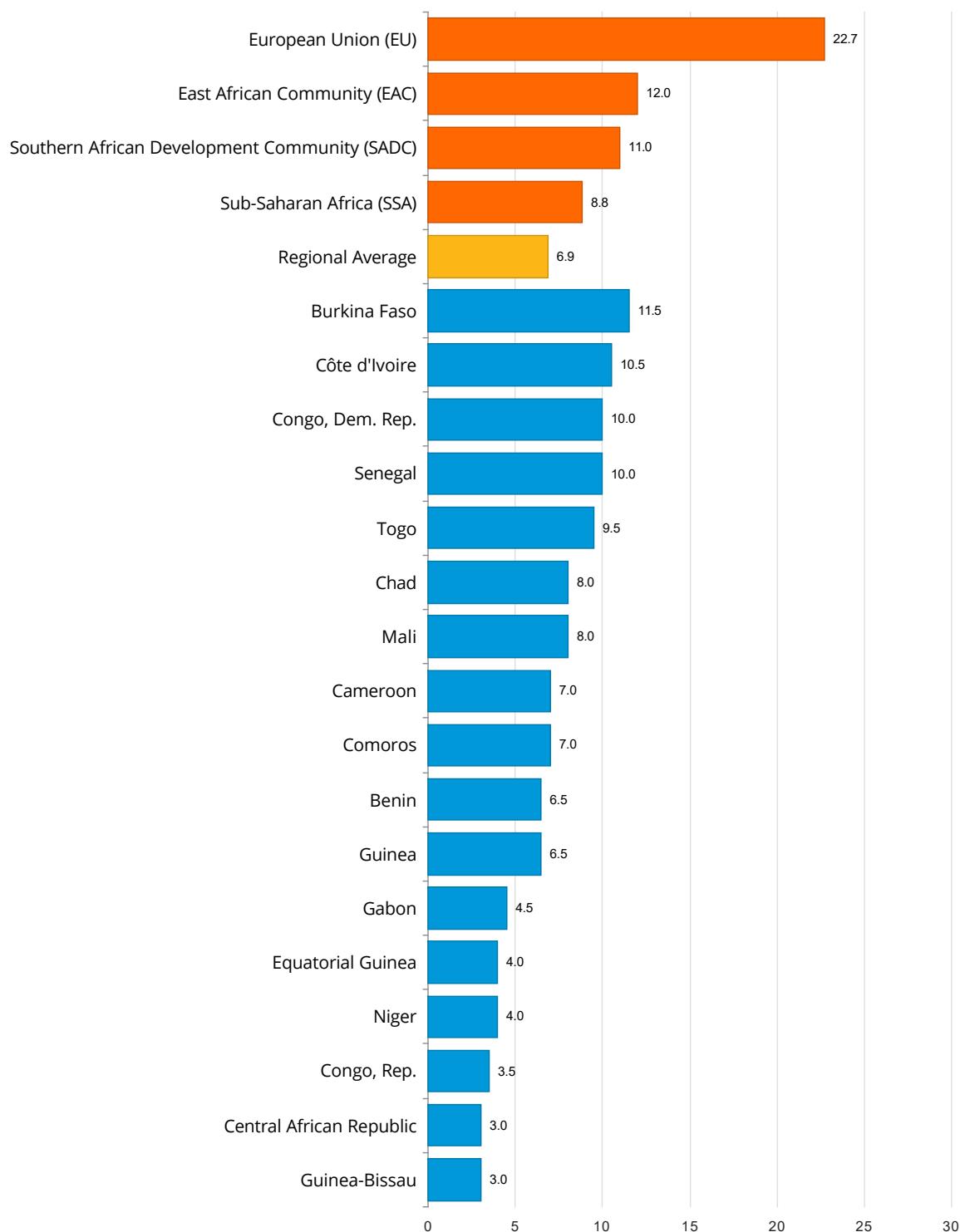
Cost (% of property value)



Source: Doing Business database.

Registering Property

Quality of the land administration index (0-30)



Source: Doing Business database.

Getting Credit

This topic explores two sets of issues—the strength of credit reporting systems and the effectiveness of collateral and bankruptcy laws in facilitating lending. The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Strength of legal rights index (0-12)

- Rights of borrowers and lenders through collateral laws (0-10)
- Protection of secured creditors' rights through bankruptcy laws (0-2)

Depth of credit information index (0-8)

- Scope and accessibility of credit information distributed by credit bureaus and credit registries (0-8)

Credit bureau coverage (% of adults)

- Number of individuals and firms listed in largest credit bureau as a percentage of adult population

Credit registry coverage (% of adults)

- Number of individuals and firms listed in credit registry as a percentage of adult population

Case study assumptions

Doing Business assesses the sharing of credit information and the legal rights of borrowers and lenders with respect to secured transactions through 2 sets of indicators. The depth of credit information index measures rules and practices affecting the coverage, scope and accessibility of credit information available through a credit registry or a credit bureau. The strength of legal rights index measures the degree to which collateral and bankruptcy laws protect the rights of borrowers and lenders and thus facilitate lending. For each economy it is first determined whether a unitary secured transactions system exists. Then two case scenarios, case A and case B, are used to determine how a nonpossessory security interest is created, publicized and enforced according to the law. Special emphasis is given to how the collateral registry operates (if registration of security interests is possible). The case scenarios involve a secured borrower, company ABC, and a secured lender, BizBank. In some economies the legal framework for secured transactions will allow only case A or case B (not both) to apply. Both cases examine the same set of legal provisions relating to the use of movable collateral.

Several assumptions about the secured borrower (ABC) and lender (BizBank) are used:

- ABC is a domestic limited liability company (or its legal equivalent).
- ABC has up to 50 employees.
- ABC has its headquarters and only base of operations in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- Both ABC and BizBank are 100% domestically owned.

The case scenarios also involve assumptions. In case A, as collateral for the loan, ABC grants BizBank a nonpossessory security interest in one category of movable assets, for example, its machinery or its inventory. ABC wants to keep both possession and ownership of the collateral. In economies where the law does not allow nonpossessory security interests in movable property, ABC and BizBank use a fiduciary transfer-of-title arrangement (or a similar substitute for nonpossessory security interests).

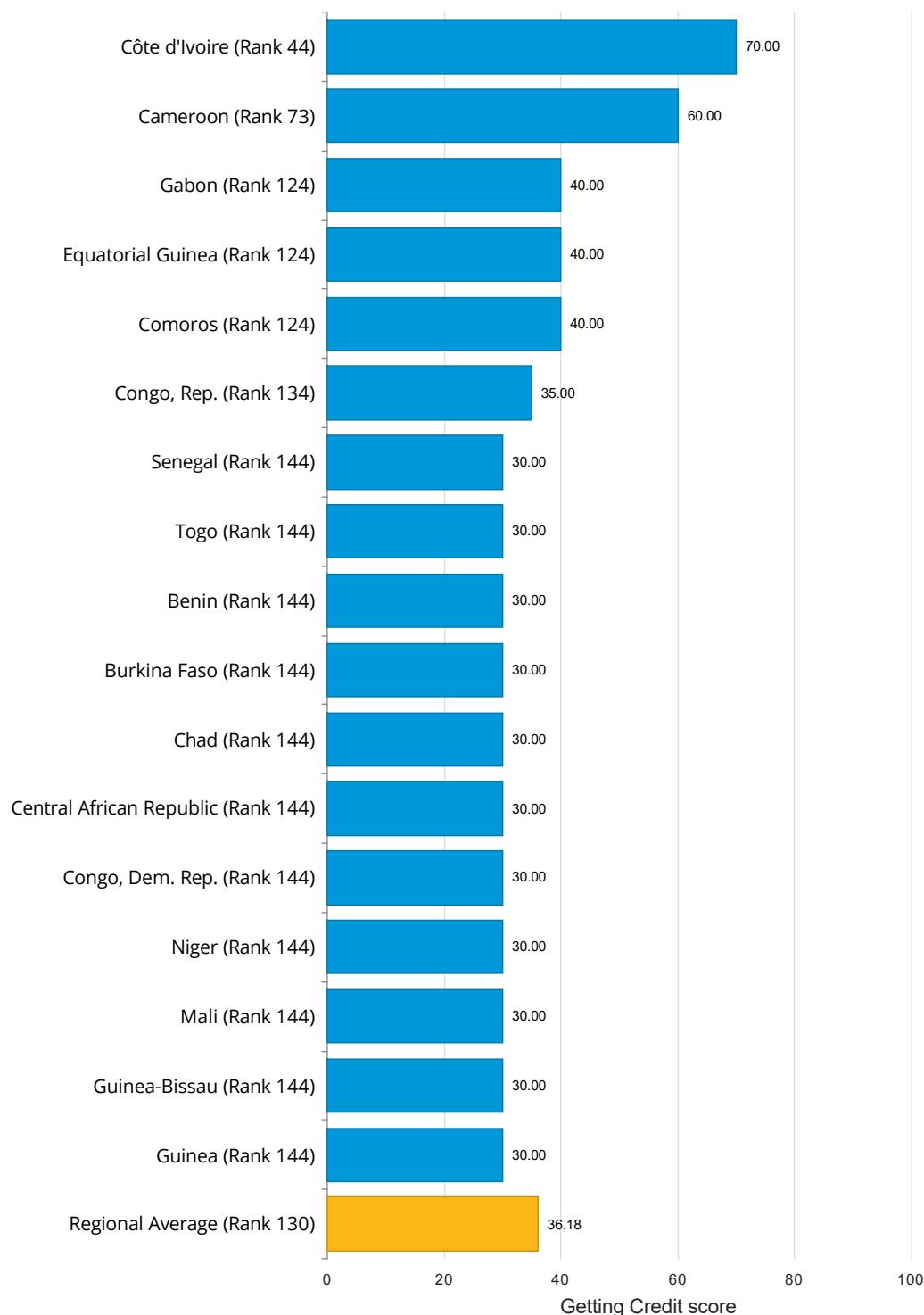
In case B, ABC grants BizBank a business charge, enterprise charge, floating charge or any charge that gives BizBank a security interest over ABC's combined movable assets (or as much of ABC's movable assets as possible). ABC keeps ownership and possession of the assets.

Getting Credit

Where do the region's economies stand today?

How well do the credit information systems and collateral and bankruptcy laws in economies in Organization for the Harmonization of Business Law in Africa (OHADA) facilitate access to credit? The global rankings of these economies on the ease of getting credit suggest an answer. The average ranking of the region and comparator regions provide a useful benchmark.

How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of getting credit



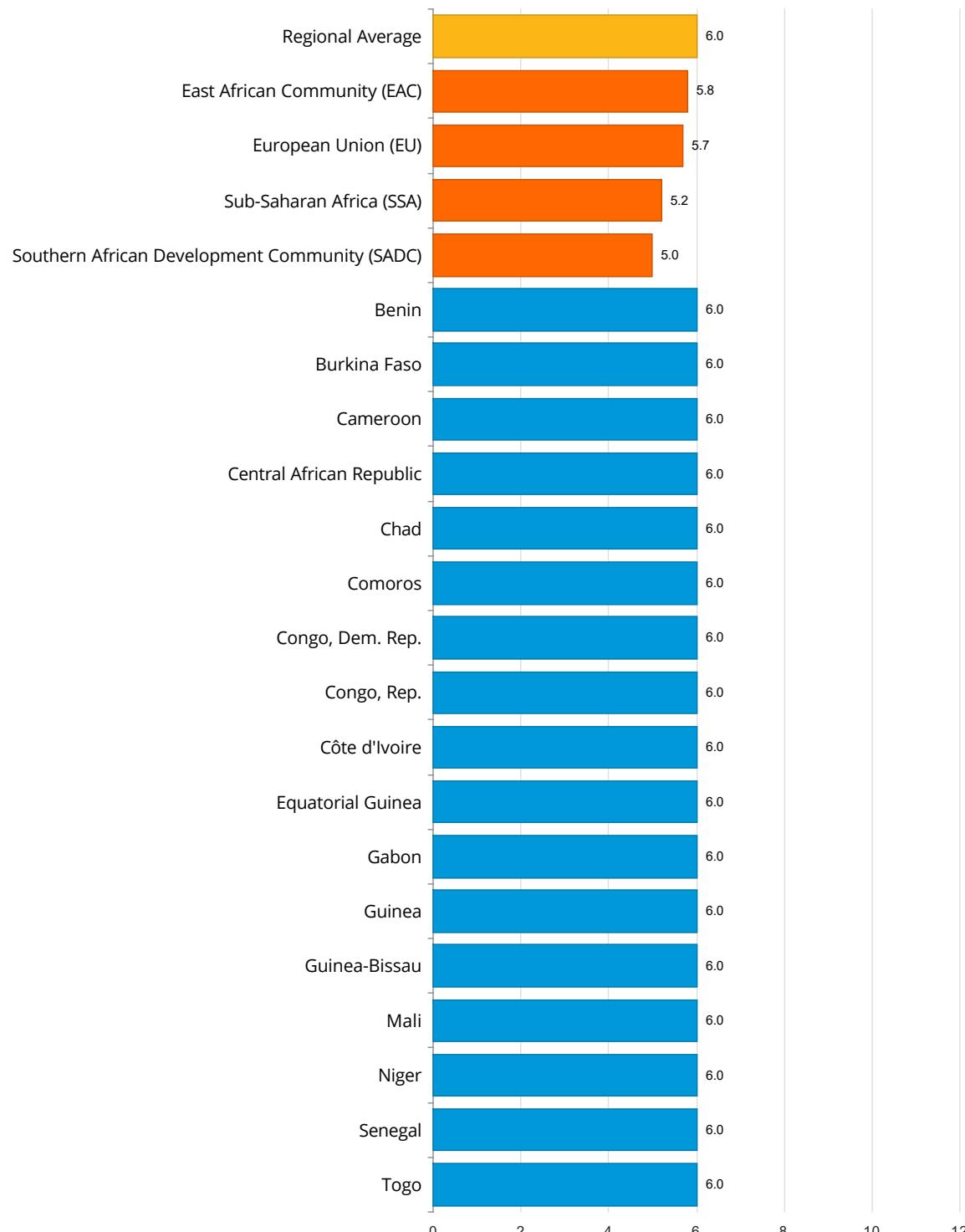
Source: Doing Business database.

Getting Credit

Another way to assess how well regulations and institutions support lending and borrowing in the region is to see where the region stands in the distribution of scores across regions. The first figure highlights the score on the strength of legal rights index in Organization for the Harmonization of Business Law in Africa (OHADA) and comparator regions. The second figure shows the same thing for the depth of credit information index.

How strong are legal rights for borrowers and lenders

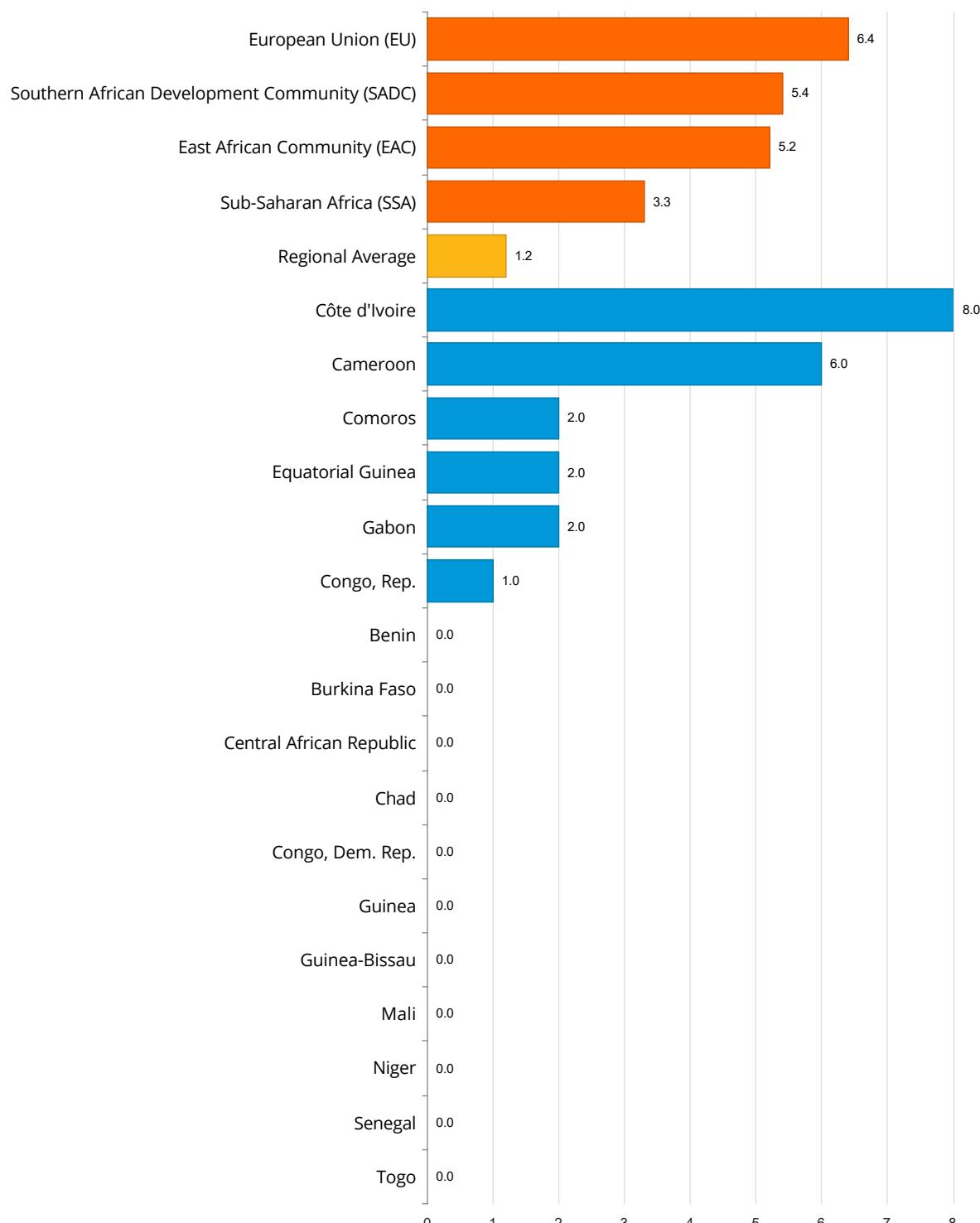
Strength of legal rights index (0-12)



Source: Doing Business database.

Getting Credit

Depth of credit information index (0-8)



Source: Doing Business database.

Protecting Minority Investors

This topic measures the strength of minority shareholder protections against misuse of corporate assets by directors for their personal gain as well as shareholder rights, governance safeguards and corporate transparency requirements that reduce the risk of abuse. The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Extent of disclosure index (0-10): Review and approval requirements for related-party transactions; Disclosure requirements for related-party transactions

Extent of director liability index (0-10): Ability of minority shareholders to sue and hold interested directors liable for prejudicial related-party transactions; Available legal remedies (damages, disgorgement of profits, fines, imprisonment, rescission of the transaction)

Ease of shareholder suits index (0-10): Access to internal corporate documents; Evidence obtainable during trial and allocation of legal expenses

Extent of conflict of interest regulation index (0-10): Simple average of the extent of disclosure, extent of director liability and ease of shareholder indices

Extent of shareholder rights index (0-10): Shareholders' rights and role in major corporate decisions

Extent of ownership and control index (0-10): Governance safeguards protecting shareholders from undue board control and entrenchment

Extent of corporate transparency index (0-10): Corporate transparency on ownership stakes, compensation, audits and financial prospects

Extent of shareholder governance index (0-10): Simple average of the extent of shareholders rights, extent of ownership and control and extent of corporate transparency indices

Strength of minority investor protection index (0-10): Simple average of the extent of conflict of interest regulation and extent of shareholder governance indices

Case study assumptions

To make the data comparable across economies, a case study uses several assumptions about the business and the transaction.

The business (Buyer):

- Is a publicly traded corporation listed on the economy's most important stock exchange. If there are fewer than ten listed companies or if there is no stock exchange in the economy, it is assumed that Buyer is a large private company with multiple shareholders.
- Has a board of directors and a chief executive officer (CEO) who may legally act on behalf of Buyer where permitted, even if this is not specifically required by law.
- Has a supervisory board in economies with a two-tier board system on which Mr. James appointed 60% of the shareholder-elected members.
- Has not adopted bylaws or articles of association that go beyond the minimum requirements. Does not follow codes, principles, recommendations or guidelines that are not mandatory.
- Is a manufacturing company with its own distribution network.

The transaction involves the following details:

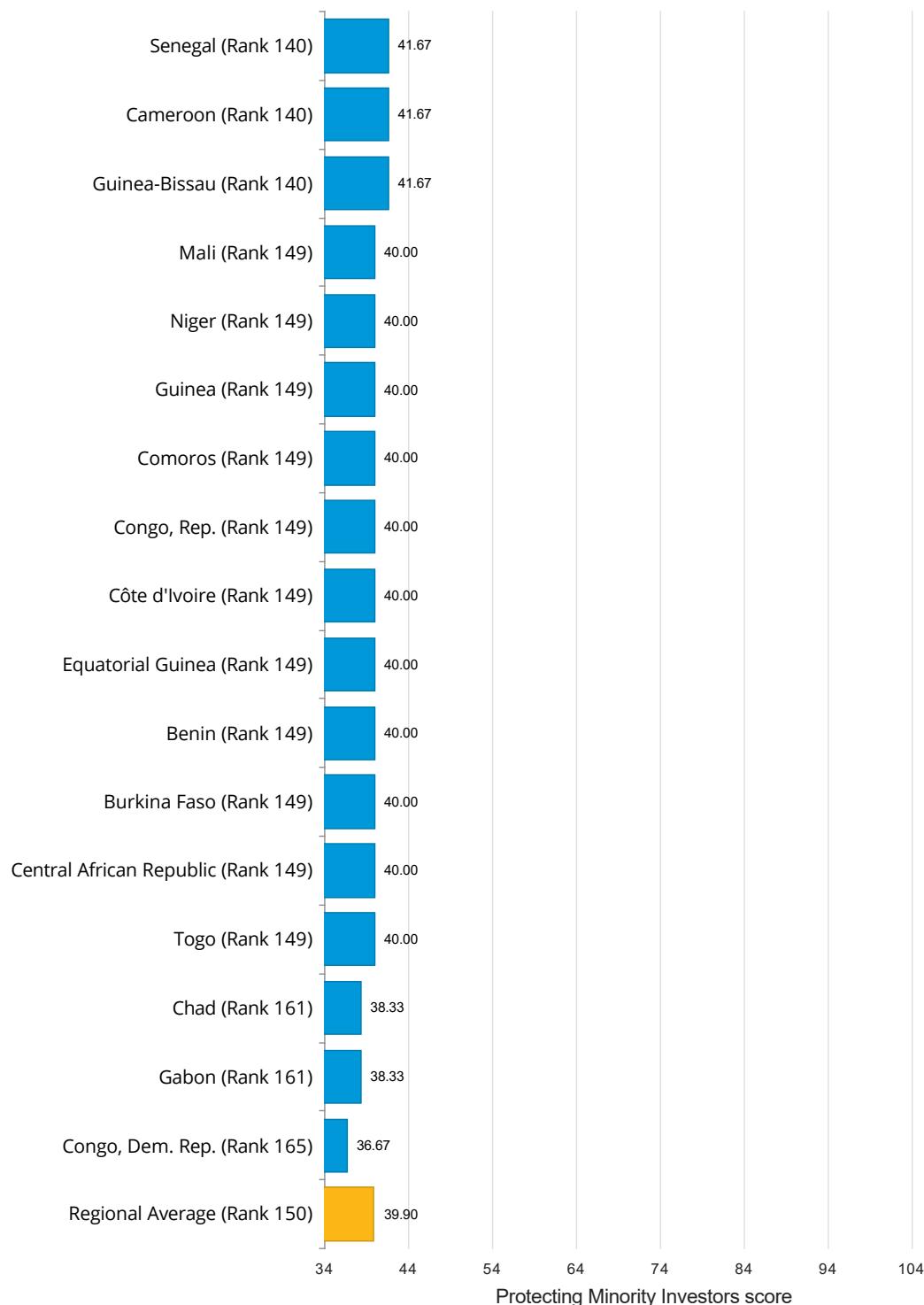
- Mr. James owns 60% of Buyer, sits on Buyer's board of directors and elected two directors to Buyer's five-member board.
- Mr. James also owns 90% of Seller, a company that operates a chain of retail hardware stores. Seller recently closed a large number of its stores.
- Mr. James proposes that Buyer purchase Seller's unused fleet of trucks to expand Buyer's distribution of its food products, a proposal to which Buyer agrees. The price is equal to 10% of Buyer's assets and is higher than the market value.
- The proposed transaction is part of the company's principal activity and is not outside the authority of the company.
- Buyer enters into the transaction. All required approvals are obtained, and all required disclosures made—that is, the transaction was not entered into fraudulently.
- The transaction causes damages to Buyer. Shareholders sue Mr. James and the executives and directors that approved the transaction.

Protecting Minority Investors

Where do the region's economies stand today?

How strong are investor protections against self-dealing in economies in Organization for the Harmonization of Business Law in Africa (OHADA)? The global rankings of these economies on the strength of investor protection index suggest an answer. While the indicator does not measure all aspects related to the protection of minority investors, a higher ranking does indicate that an economy's regulations offer stronger investor protections against self-dealing in the areas measured.

How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of protecting minority investors



Source: Doing Business database.

Paying Taxes

This topic records the taxes and mandatory contributions that a medium-size company must pay or withhold in a given year, as well as measures the administrative burden in paying taxes and contributions. The most recent round of data collection for the project was completed in May 2018 covering for the Paying Taxes indicator calendar year 2017 (January 1, 2017 – December 31, 2017).

[See the methodology for more information.](#)

What the indicators measure

Tax payments for a manufacturing company in 2017 (number per year adjusted for electronic and joint filing and payment)

Total number of taxes and contributions paid, including consumption taxes (value added tax, sales tax or goods and service tax)

Method and frequency of filing and payment

Time required to comply with 3 major taxes (hours per year)

Collecting information, computing tax payable

Completing tax return, filing with agencies

Arranging payment or withholding

Preparing separate tax accounting books, if required

Total tax and contribution rate (% of profit before all taxes)

Profit or corporate income tax

Social contributions, labor taxes paid by employer

Property and property transfer taxes

Dividend, capital gains, financial transactions taxes

Waste collection, vehicle, road and other taxes

Postfiling Index

Time to comply with a VAT refund

Time to receive a VAT refund

Time to comply with a corporate income tax audit

Time to complete a corporate income tax audit

Case study assumptions

Using a case scenario, Doing Business records taxes and mandatory contributions a medium size company must pay in a year, and measures the administrative burden of paying taxes, contributions and dealing with postfiling processes. Information is also compiled on frequency of filing and payments, time taken to comply with tax laws, time taken to comply with the requirements of postfiling processes and time waiting.

To make data comparable across economies, several assumptions are used:

- TaxpayerCo. is a medium-size business that started operations on January 1, 2016. It produces ceramic flowerpots and sells them at retail. All taxes and contributions recorded are paid in the second year of operation (calendar year 2017). Taxes and mandatory contributions are measured at all levels of government.

The VAT refund process:

- In June 2017, TaxpayerCo. makes a large capital purchase: the value of the machine is 65 times income per capita of the economy. Sales are equally spread per month (1,050 times income per capita divided by 12) and cost of goods sold are equally expensed per month (875 times income per capita divided by 12). The machinery seller is registered for VAT and excess input VAT incurred in June will be fully recovered after four consecutive months if the VAT rate is the same for inputs, sales and the machine and the tax reporting period is every month. Input VAT will exceed Output VAT in June 2017.

The corporate income tax audit process:

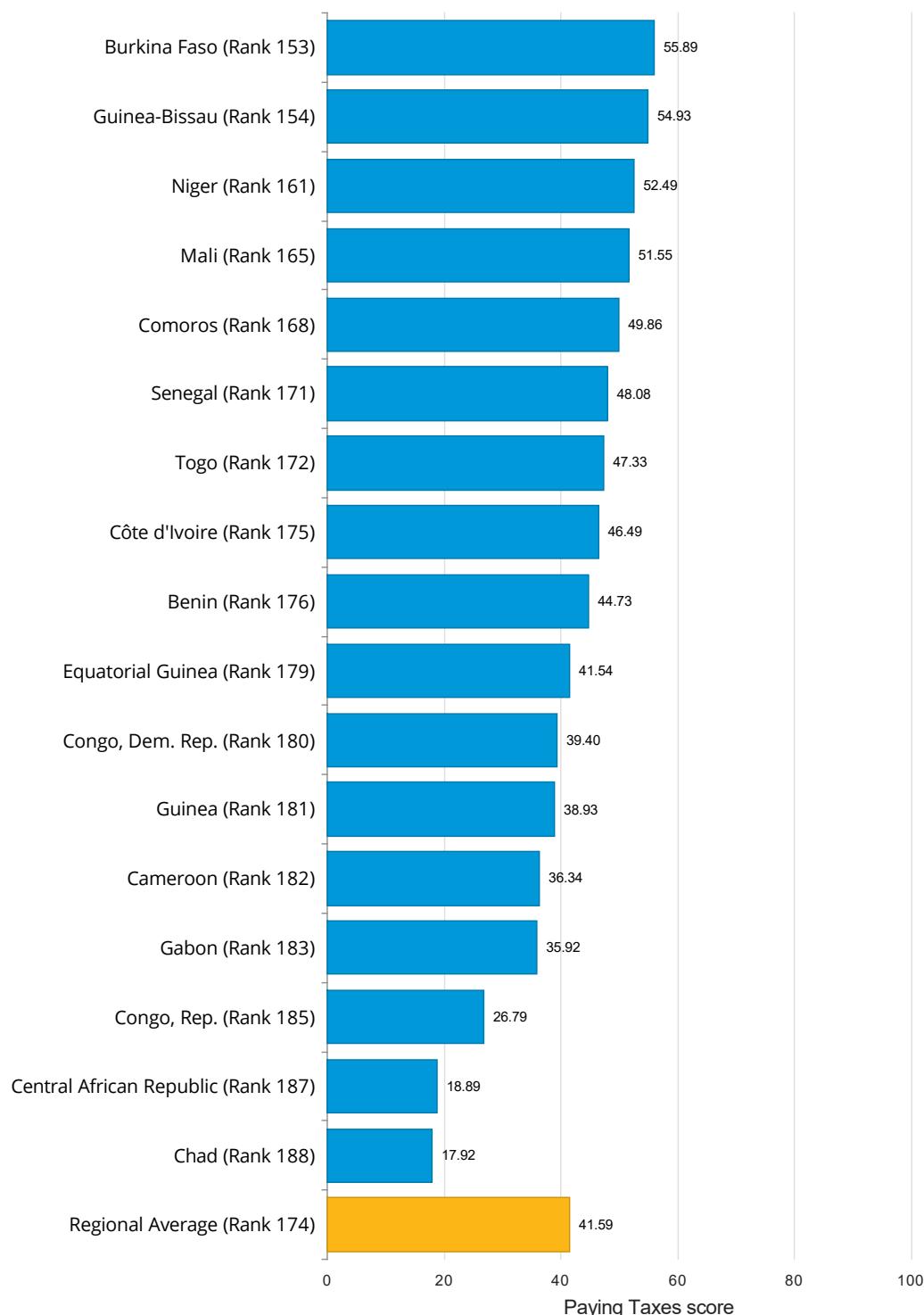
- An error in calculation of income tax liability (for example, use of incorrect tax depreciation rates, or incorrectly treating an expense as tax deductible) leads to an incorrect income tax return and a corporate income tax underpayment. TaxpayerCo. discovered the error and voluntarily notified the tax authority. The value of the underpaid income tax liability is 5% of the corporate income tax liability due. TaxpayerCo. submits corrected information after the deadline for submitting the annual tax return, but within the tax assessment period.

Paying Taxes

Where do the region's economies stand today?

What is the administrative burden of complying with taxes in economies in Organization for the Harmonization of Business Law in Africa (OHADA)—and how much do firms pay in taxes? The global rankings of these economies on the ease of paying taxes offer useful information for assessing the tax compliance burden for businesses. The average ranking of the region provides a useful benchmark.

How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of paying taxes



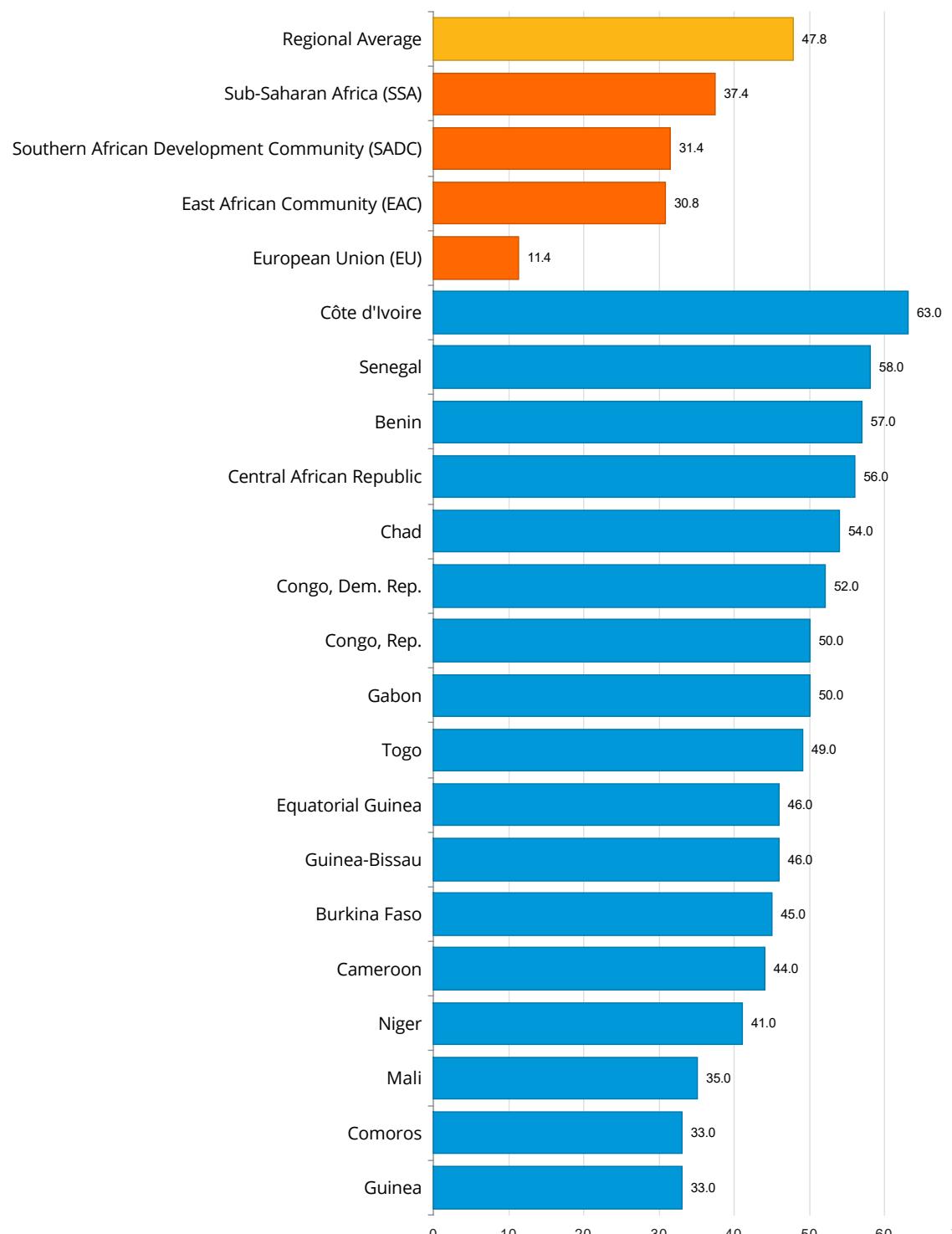
Source: Doing Business database.

Paying Taxes

The indicators underlying the rankings may be more revealing. Data collected by Doing Business show what it takes to comply with tax regulations in each economy in the region—the number of payments per year, the time required to prepare, and file and pay taxes the 3 major taxes (corporate income tax, VAT or sales tax and labor taxes and mandatory contributions), the total tax and contribution rate—as well as a postfiling index that measures the compliance with and efficiency of completing two processes: VAT cash refund and tax audit. Comparing these indicators across the region and with averages both for the region and for comparator regions can provide useful insights.

How easy is it to pay taxes in economies in Organization for the Harmonization of Business Law in Africa (OHADA) - and what are the total tax rates

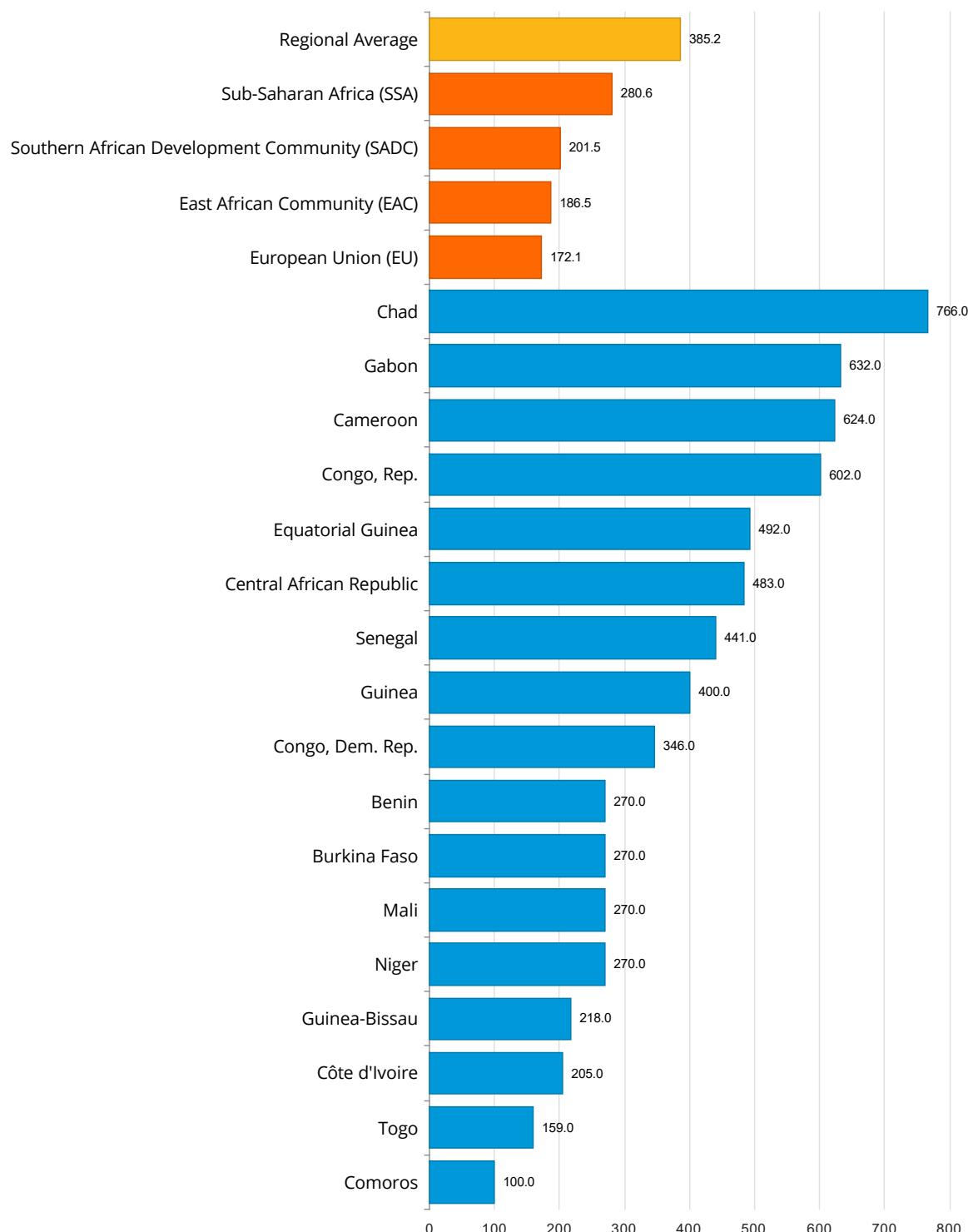
Payments (number per year)



Source: Doing Business database.

Paying Taxes

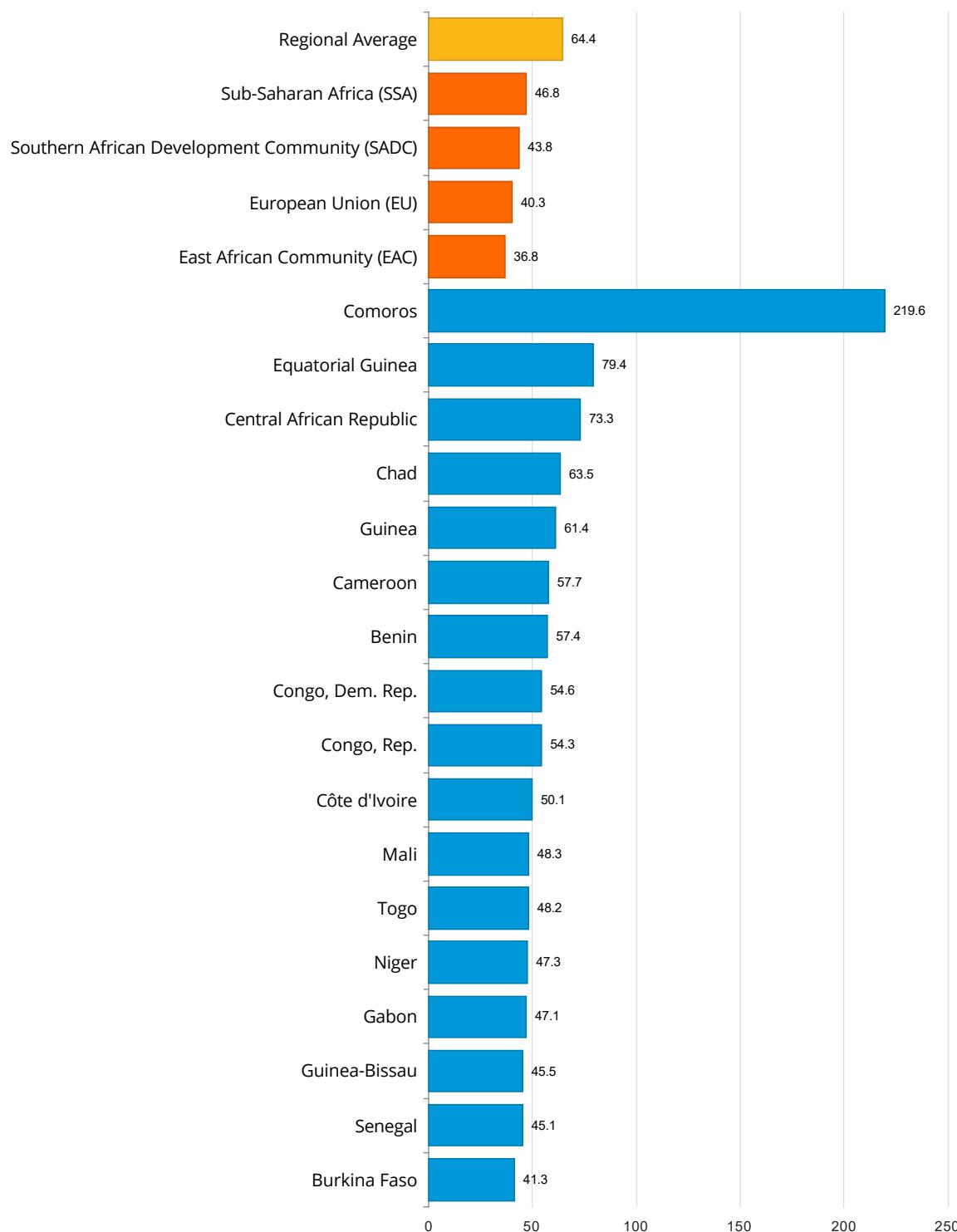
Time (hours per year)



Source: Doing Business database.

Paying Taxes

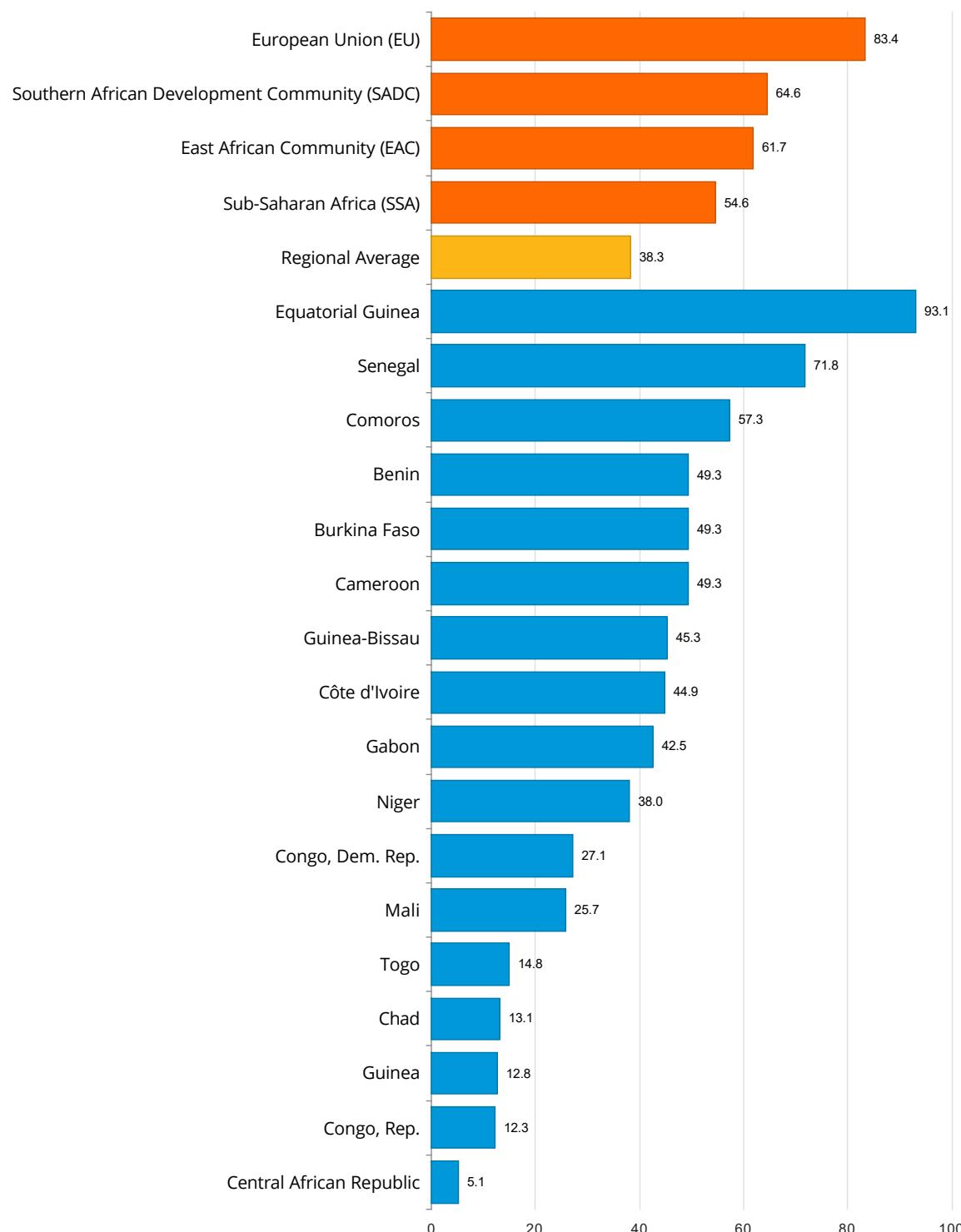
Total tax and contribution rate (% of profit)



Source: Doing Business database.

Paying Taxes

Postfiling index (0-100)



Source: Doing Business database.

Trading across Borders

Doing Business records the time and cost associated with the logistical process of exporting and importing goods. Doing Business measures the time and cost (excluding tariffs) associated with three sets of procedures—documentary compliance, border compliance and domestic transport—with the overall process of exporting or importing a shipment of goods. The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Documentary compliance

- Obtaining, preparing and submitting documents during transport, clearance, inspections and port or border handling in origin economy
- Obtaining, preparing and submitting documents required by destination economy and any transit economies
- Covers all documents required by law and in practice, including electronic submissions of information

Border compliance

- Customs clearance and inspections
- Inspections by other agencies (if applied to more than 20% of shipments)
- Handling and inspections that take place at the economy's port or border

Domestic transport

- Loading or unloading of the shipment at the warehouse or port/border
- Transport between warehouse and port/border
- Traffic delays and road police checks while shipment is en route

Case study assumptions

To make the data comparable across economies, a few assumptions are made about the traded goods and the transactions:

Time: Time is measured in hours, and 1 day is 24 hours (for example, 22 days are recorded as $22 \times 24 = 528$ hours). If customs clearance takes 7.5 hours, the data are recorded as is. Alternatively, suppose documents are submitted to a customs agency at 8:00a.m., are processed overnight and can be picked up at 8:00a.m. the next day. The time for customs clearance would be recorded as 24 hours because the actual procedure took 24 hours.

Cost: Insurance cost and informal payments for which no receipt is issued are excluded from the costs recorded. Costs are reported in U.S. dollars. Contributors are asked to convert local currency into U.S. dollars based on the exchange rate prevailing on the day they answer the questionnaire. Contributors are private sector experts in international trade logistics and are informed about exchange rates.

Assumptions of the case study:

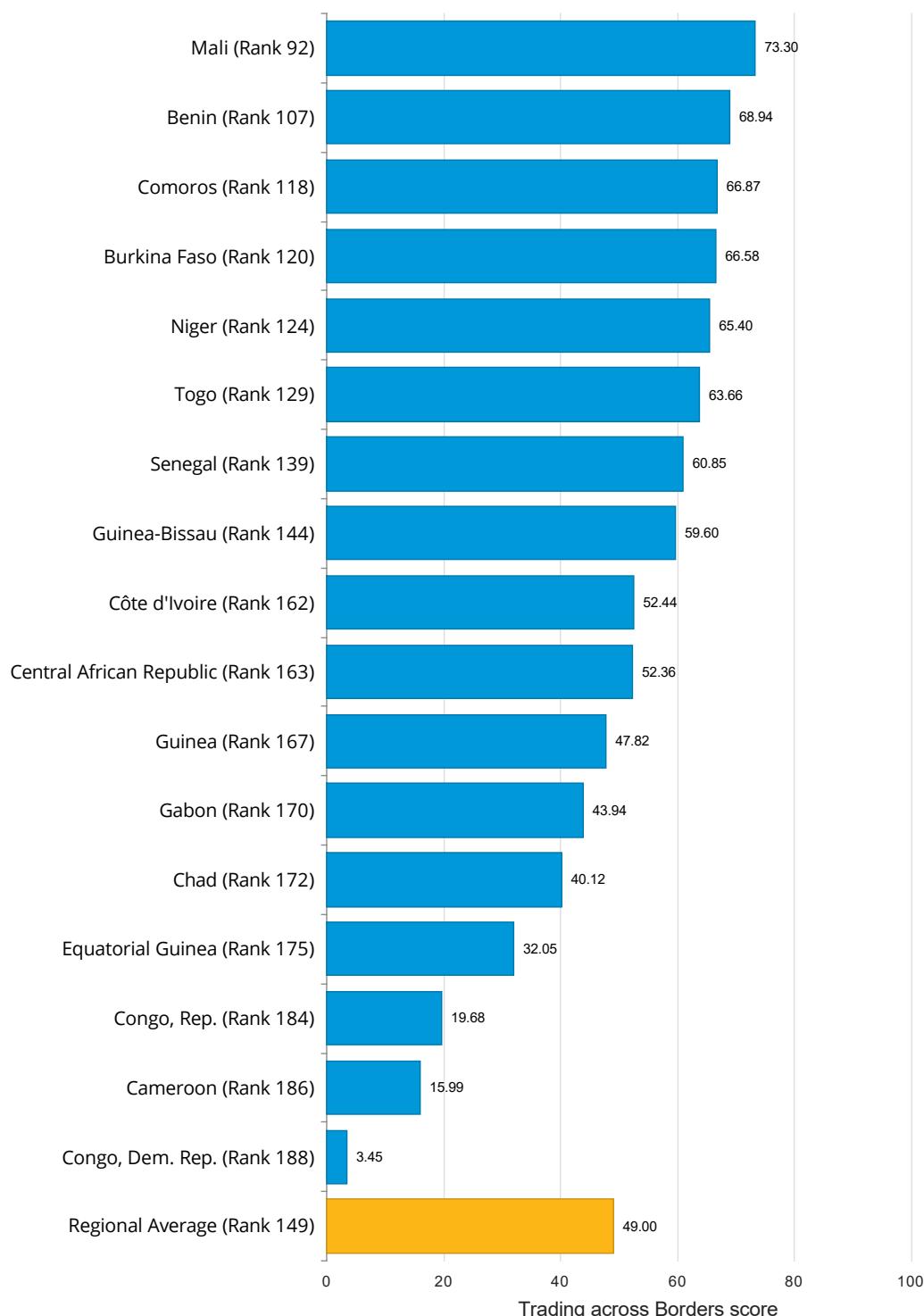
- For all 190 economies covered by Doing Business, it is assumed a shipment is in a warehouse in the largest business city of the exporting economy and travels to a warehouse in the largest business city of the importing economy.
- It is assumed each economy imports 15 metric tons of containerized auto parts (HS 8708) from its natural import partner—the economy from which it imports the largest value (price times quantity) of auto parts. It is assumed each economy exports the product of its comparative advantage (defined by the largest export value) to its natural export partner—the economy that is the largest purchaser of this product. Shipment value is assumed to be \$50,000.
- The mode of transport is the one most widely used for the chosen export or import product and the trading partner, as is the seaport or land border crossing.
- All electronic information submissions requested by any government agency in connection with the shipment are considered to be documents obtained, prepared and submitted during the export or import process.
- A port or border is a place (seaport or land border crossing) where merchandise can enter or leave an economy.
- Relevant government agencies include customs, port authorities, road police, border guards, standardization agencies, ministries or departments of agriculture or industry, national security agencies and any other government authorities.

Trading across Borders

Where do the region's economies stand today?

How easy it is for businesses in economies in Organization for the Harmonization of Business Law in Africa (OHADA) to export and import goods? The global rankings of these economies on the ease of trading across borders suggest an answer. The average ranking of the region and comparator regions provide a useful benchmark.

How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of trading across borders



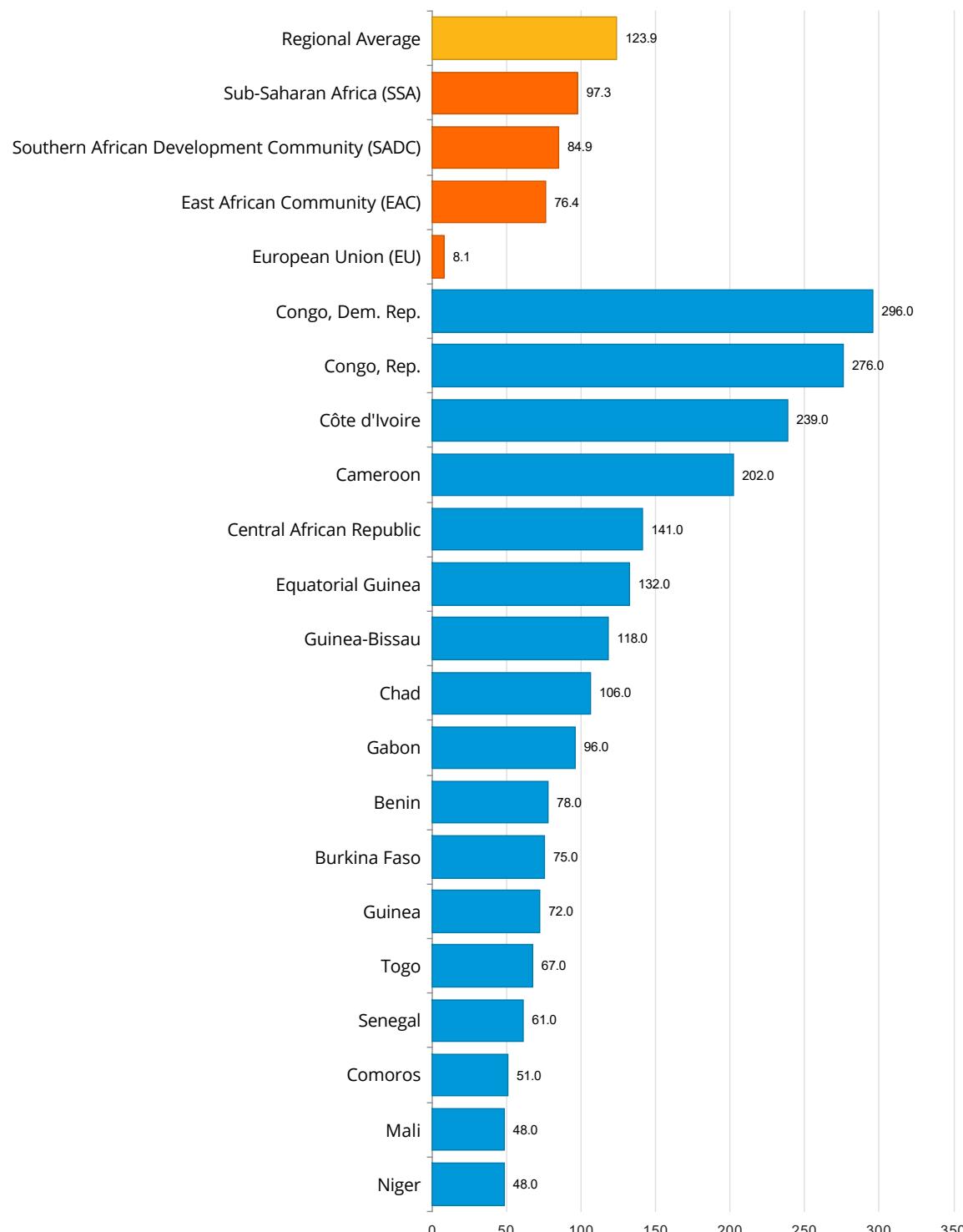
Source: Doing Business database.

Trading across Borders

The indicators reported here are for trading a shipment of goods by the most widely used mode of transport (whether sea or land or some combination of these). The information on the time and cost to complete export and import is collected from local freight forwarders, customs brokers and traders. Comparing these indicators across the region and with averages both for the region and for comparator regions can provide useful insights.

What it takes to trade across borders in economies in Organization for the Harmonization of Business Law in Africa (OHADA)

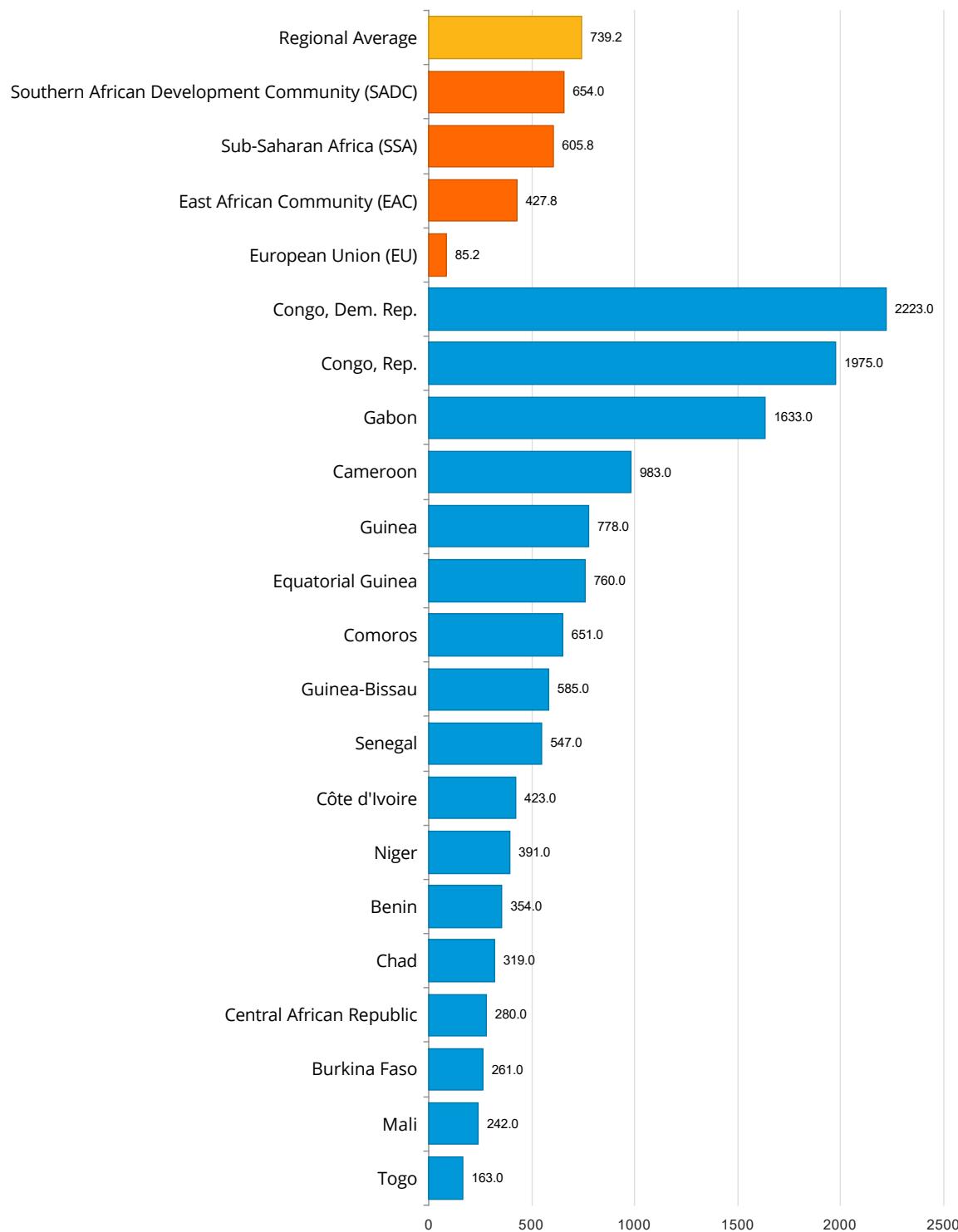
Time to export: Border compliance (hours)



Source: Doing Business database.

Trading across Borders

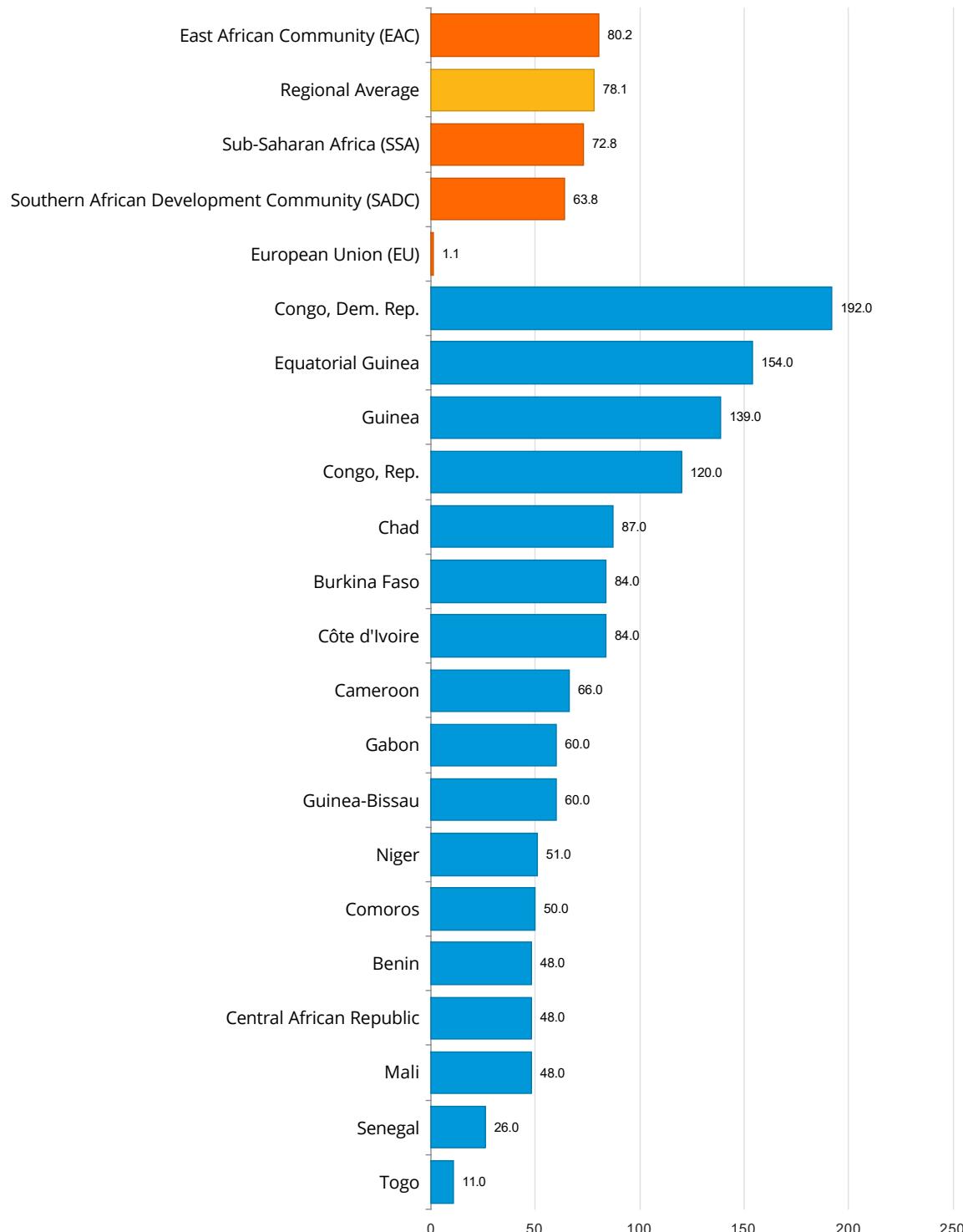
Cost to export: Border compliance (USD)



Source: Doing Business database.

Trading across Borders

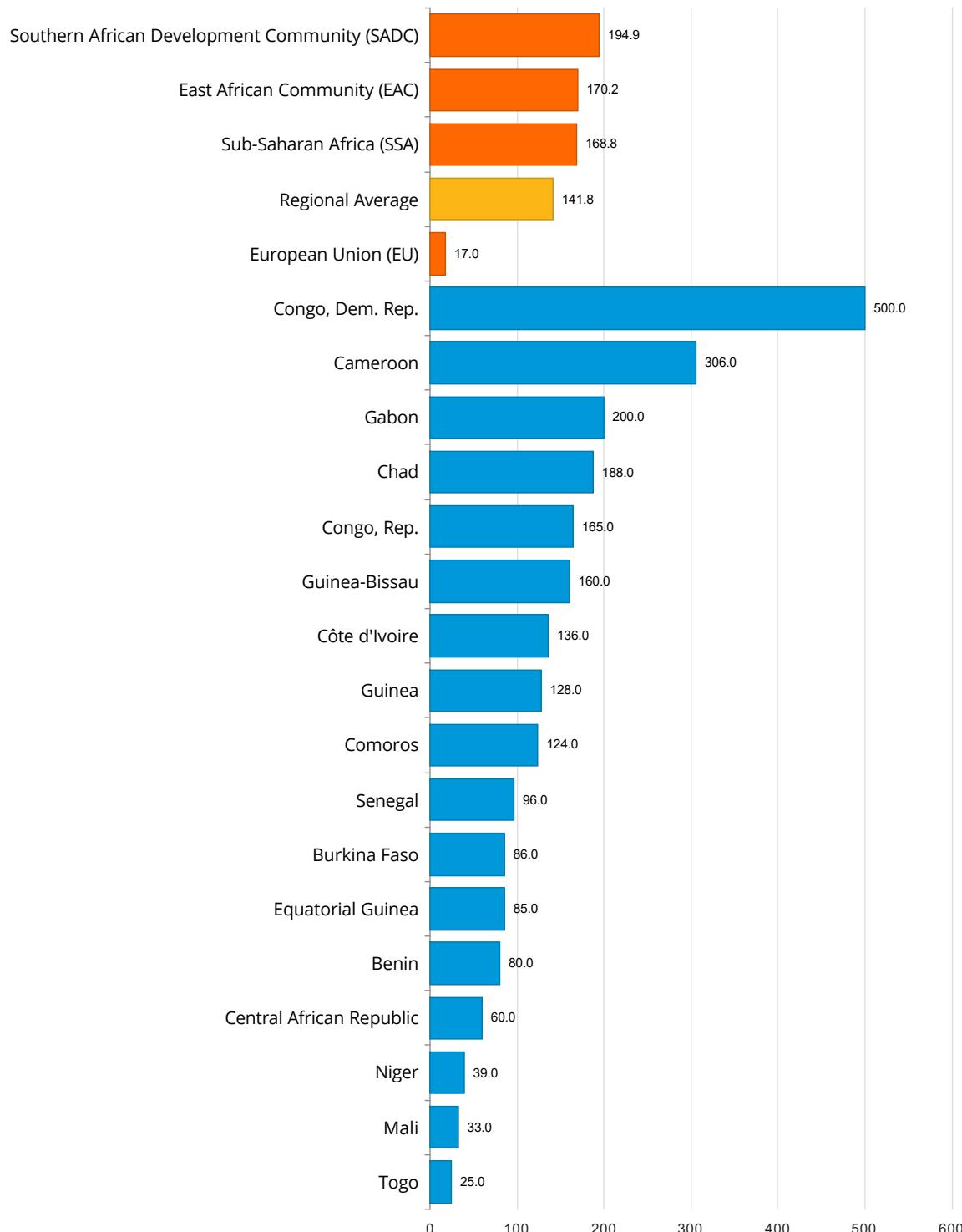
Time to export: Documentary compliance (hours)



Source: Doing Business database.

Trading across Borders

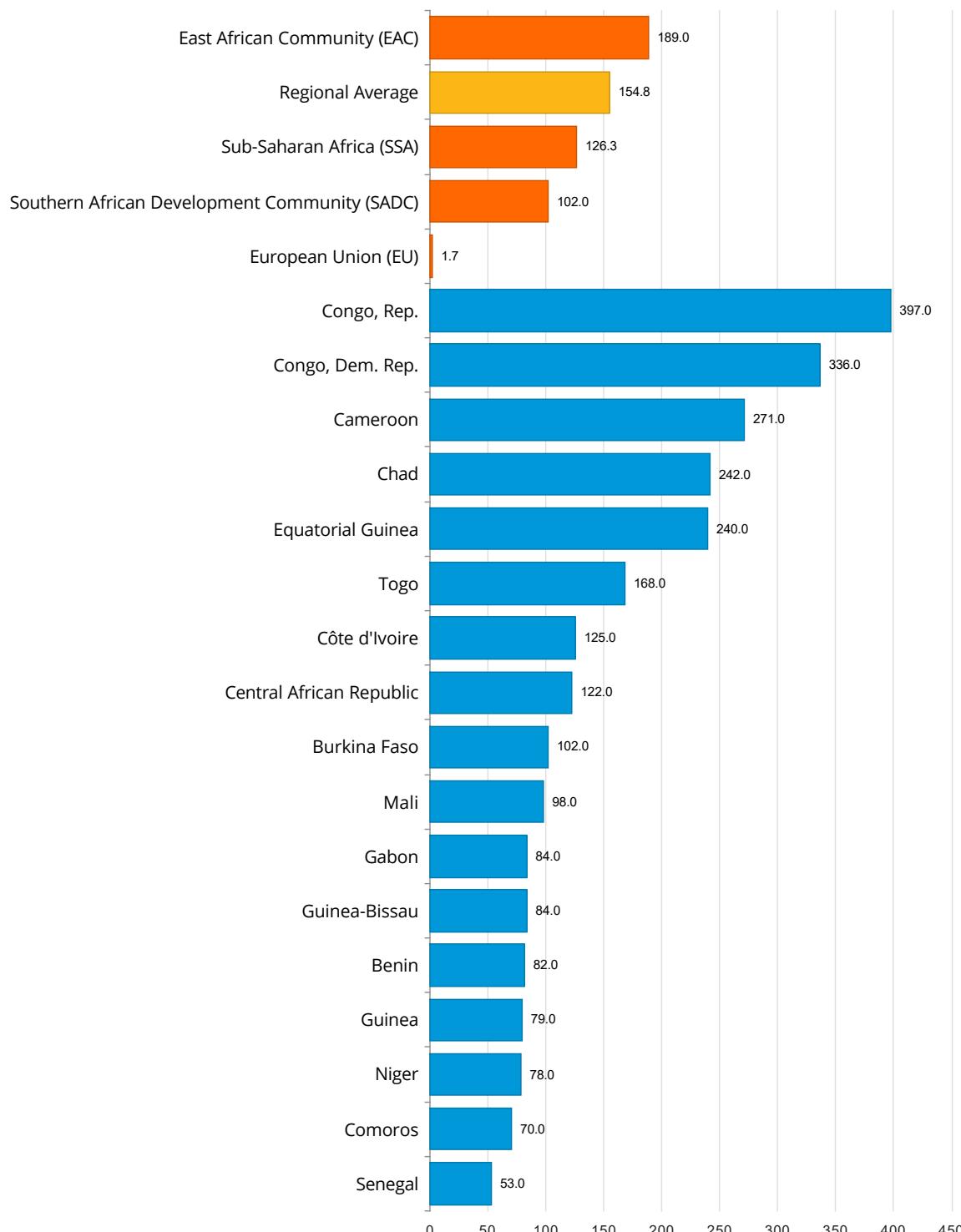
Cost to export: Documentary compliance (USD)



Source: Doing Business database.

Trading across Borders

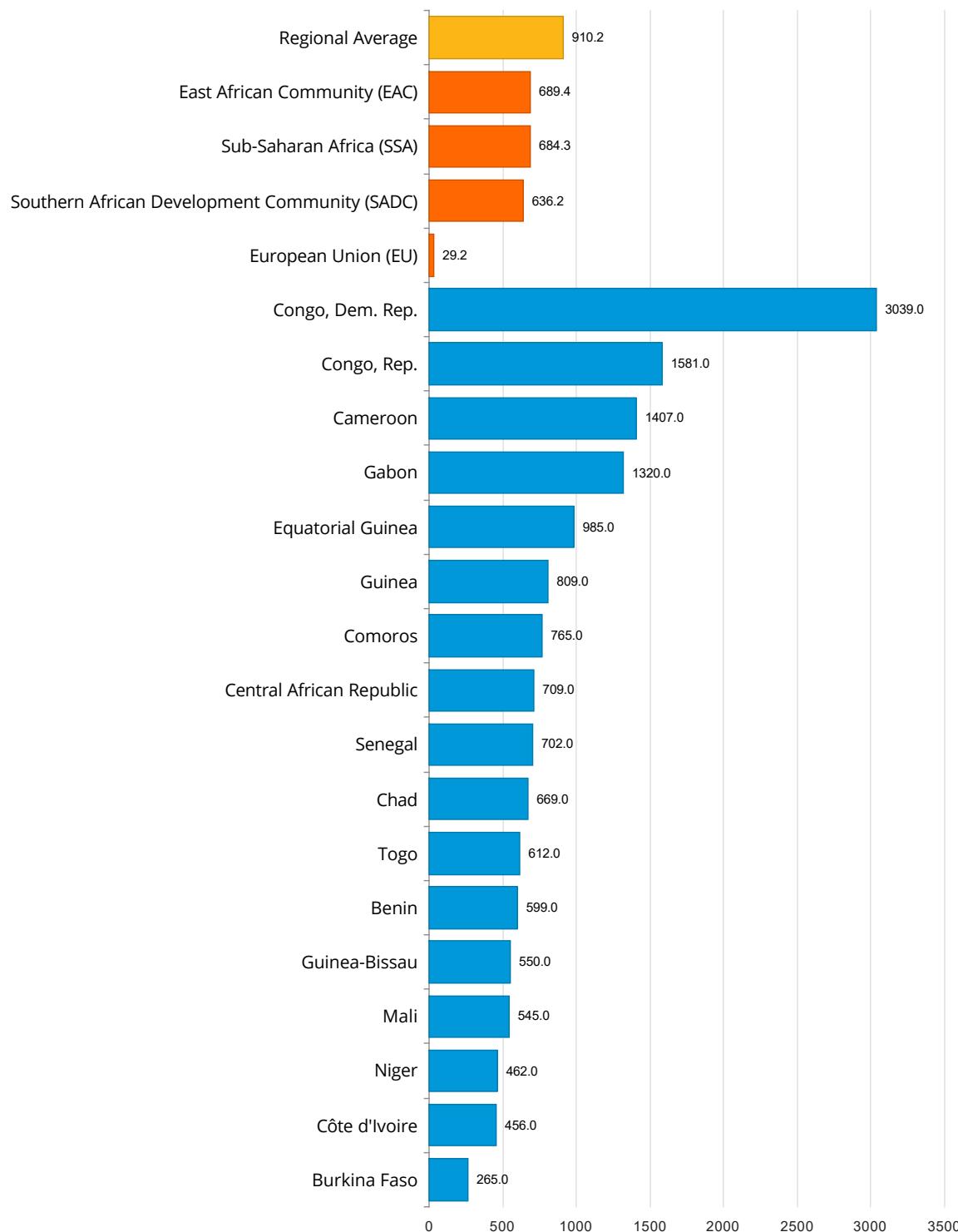
Time to import: Border compliance (hours)



Source: Doing Business database.

Trading across Borders

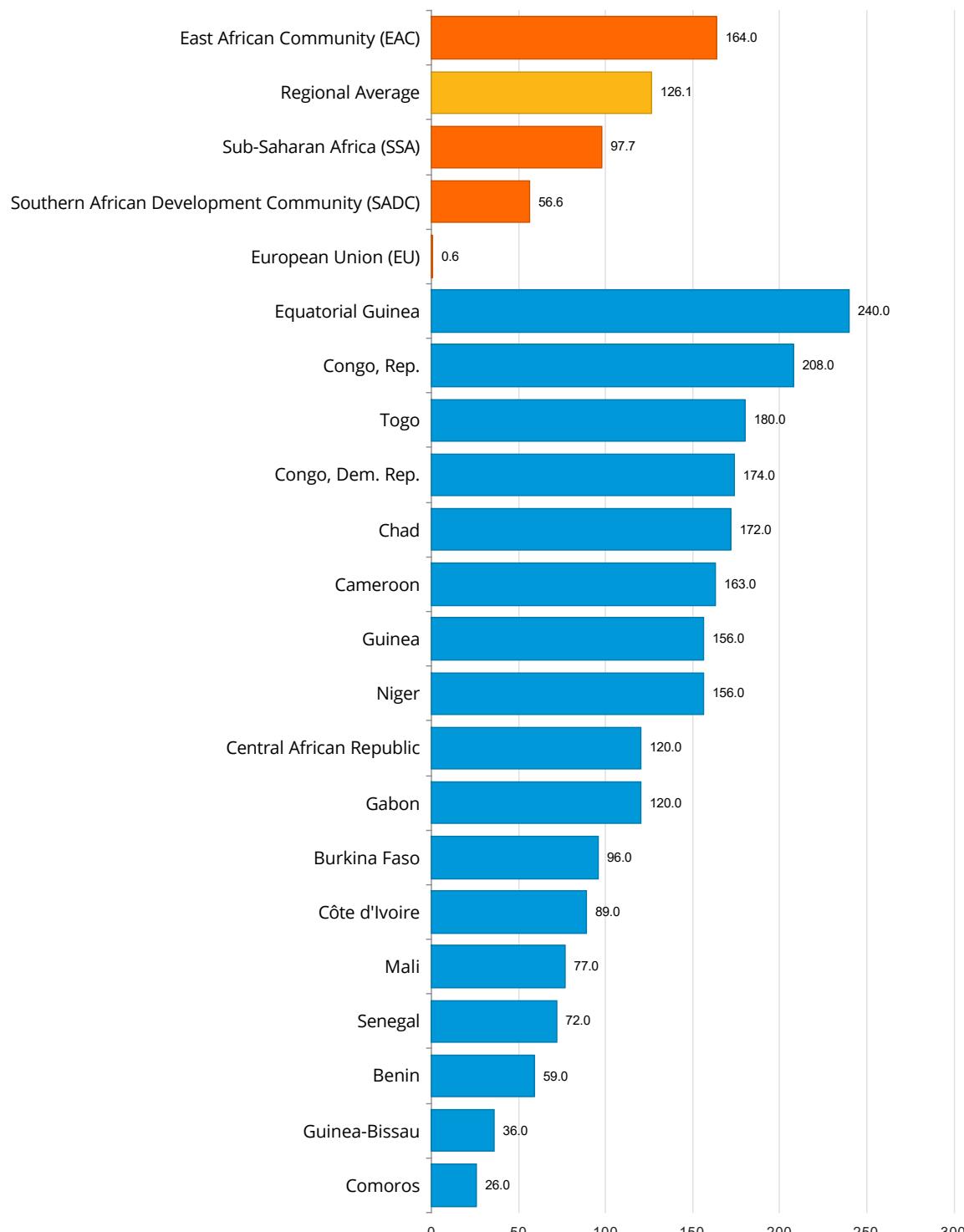
Cost to import: Border compliance (USD)



Source: Doing Business database.

Trading across Borders

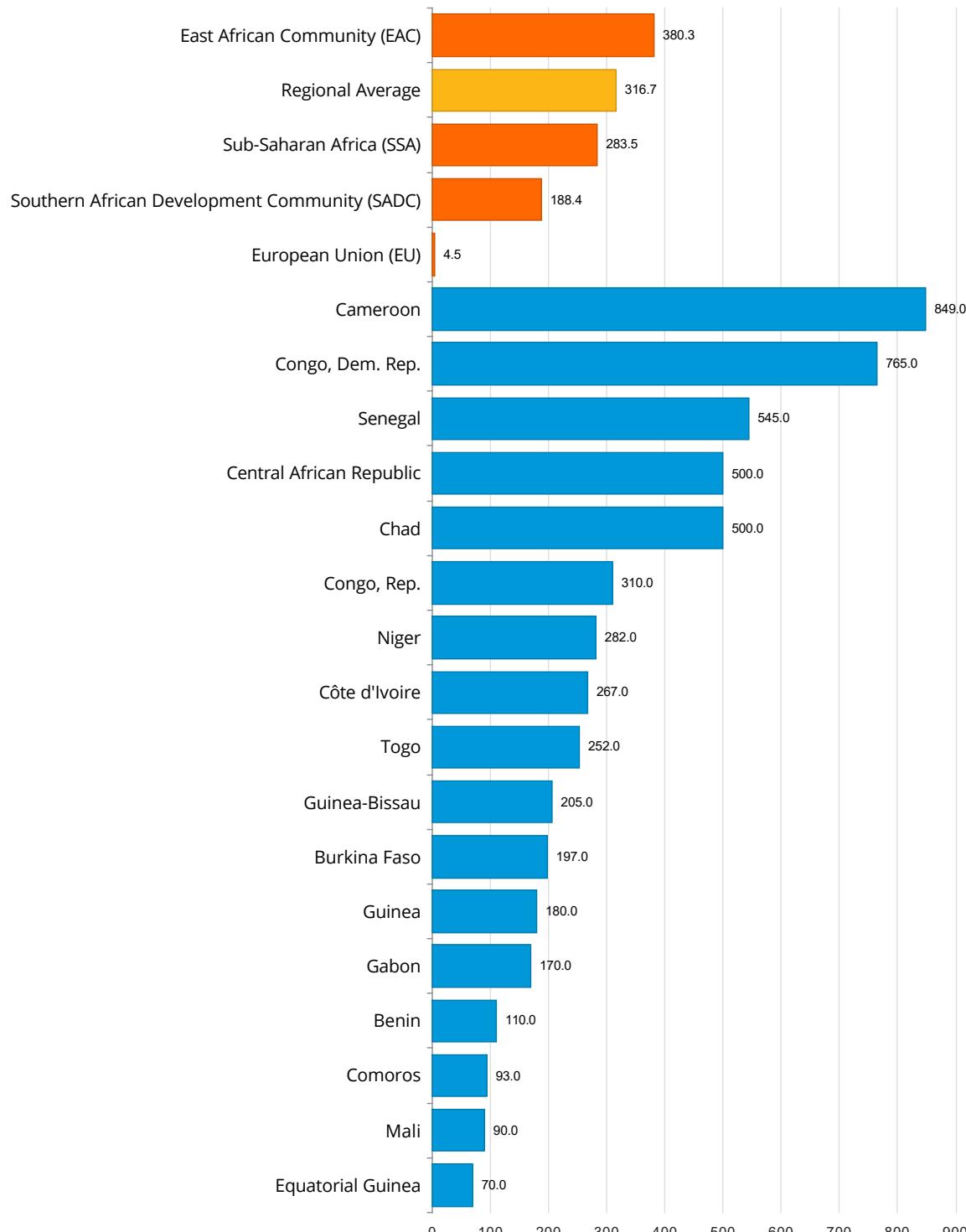
Time to import: Documentary compliance (hours)



Source: Doing Business database.

Trading across Borders

Cost to import: Documentary compliance (USD)



Source: Doing Business database.

Enforcing Contracts

The enforcing contracts indicator measures the time and cost for resolving a commercial dispute through a local first-instance court, and the quality of judicial processes index, evaluating whether each economy has adopted a series of good practices that promote quality and efficiency in the court system. The most recent round of data collection was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Time required to enforce a contract through the courts (calendar days)

- Time to file and serve the case
- Time for trial and to obtain the judgment
- Time to enforce the judgment

Cost required to enforce a contract through the courts (% of claim)

- Attorney fees
- Court fees
- Enforcement fees

Quality of judicial processes index (0-18)

- Court structure and proceedings (-1-5)
- Case management (0-6)
- Court automation (0-4)
- Alternative dispute resolution (0-3)

Case study assumptions

The dispute in the case study involves the breach of a sales contract between 2 domestic businesses. The case study assumes that the court hears an expert on the quality of the goods in dispute. This distinguishes the case from simple debt enforcement.

To make the data comparable across economies, Doing Business uses several assumptions about the case:

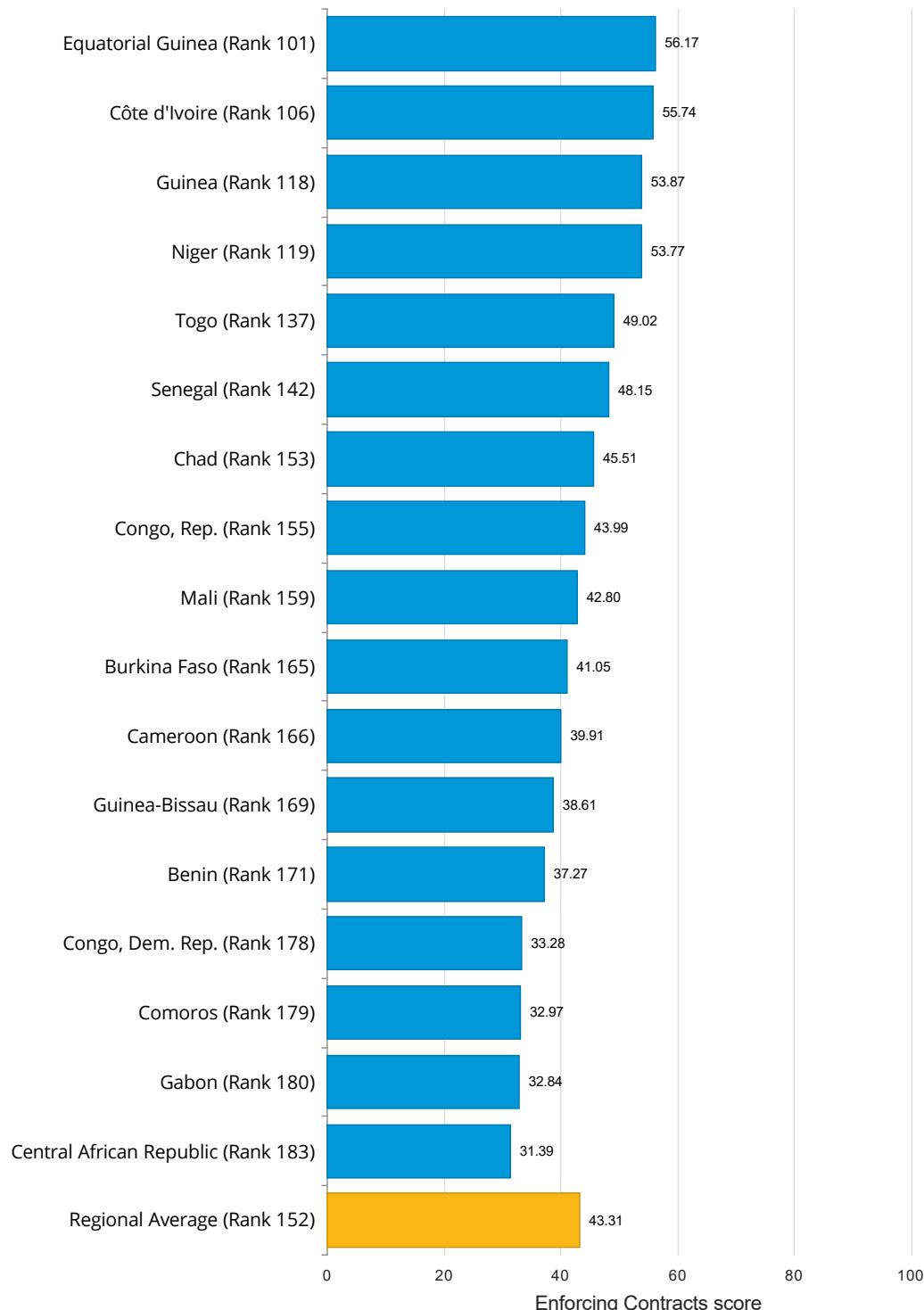
- The dispute concerns a lawful transaction between two businesses (Seller and Buyer), both located in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- The buyer orders custom-made goods, then fails to pay alleging that the goods are not of adequate quality.
- The value of the dispute is 200% of the income per capita or the equivalent in local currency of USD 5,000, whichever is greater.
- The seller sues the buyer before the court with jurisdiction over commercial cases worth 200% of income per capita or \$5,000.
- The seller requests the pretrial attachment of the defendant's movable assets to secure the claim.
- The dispute on the quality of the goods requires an expert opinion.
- The judge decides in favor of the seller; there is no appeal.
- The seller enforces the judgment through a public sale of the buyer's movable assets.

Enforcing Contracts

Where do the region's economies stand today?

How efficient is the process of resolving a commercial dispute through the courts in economies in Organization for the Harmonization of Business Law in Africa (OHADA)? The global rankings of these economies on the ease of enforcing contracts suggest an answer. The average ranking of the region and comparator regions provide a useful benchmark.

How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of enforcing contracts



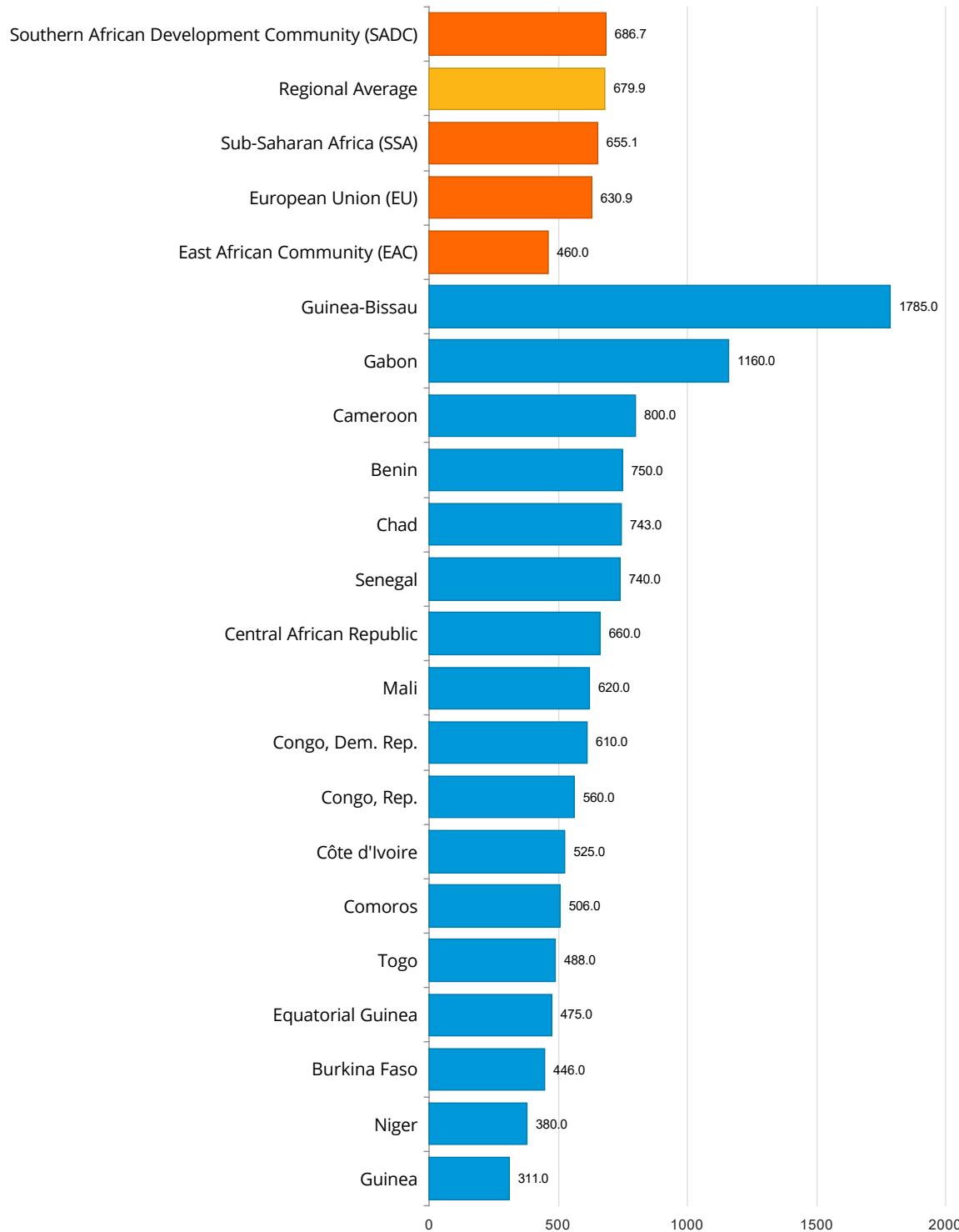
Source: Doing Business database.

Enforcing Contracts

The indicators underlying the rankings may also be revealing. Data collected by Doing Business show what it takes to enforce a contract through the courts in each economy in the region: the time, the cost and quality of judicial processes index. Comparing these indicators across the region and with averages both for the region and for comparator regions can provide useful insights.

What it takes to enforce a contract through the courts in economies in Organization for the Harmonization of Business Law in Africa (OHADA)

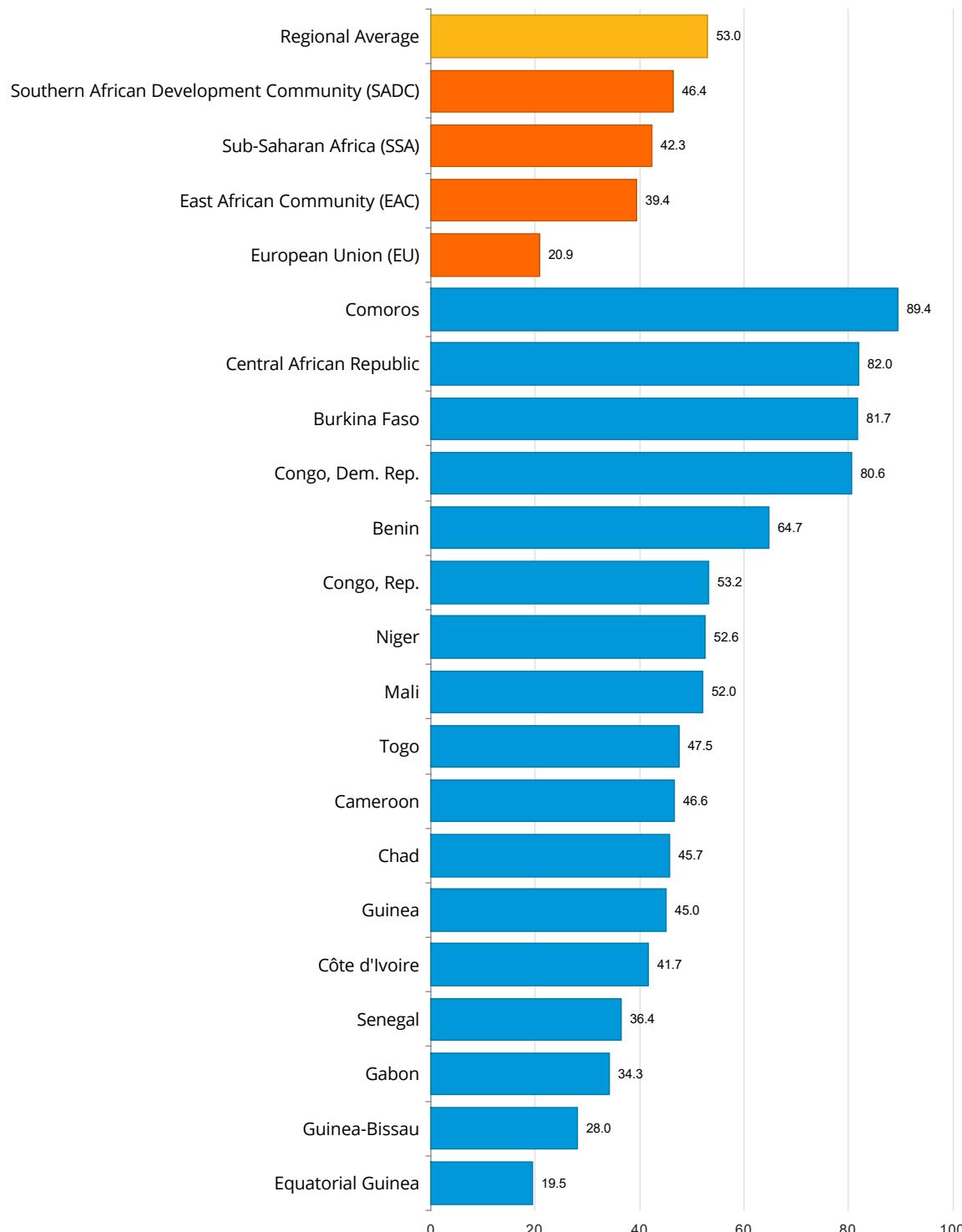
Time (days)



Source: Doing Business database.

Enforcing Contracts

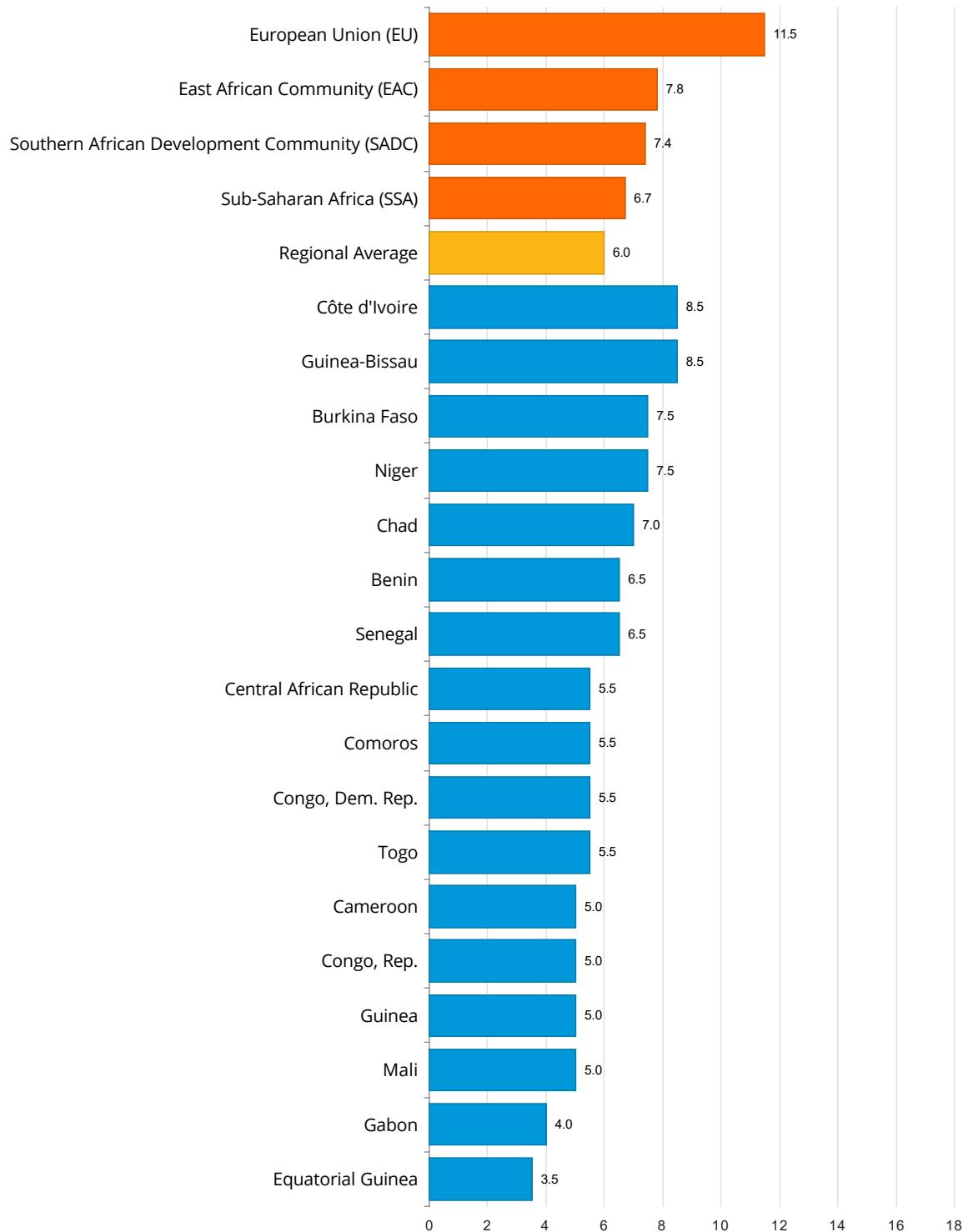
Cost (% of claim value)



Source: Doing Business database.

Enforcing Contracts

Quality of judicial processes index (0-18)



Source: Doing Business database.

Resolving Insolvency

Doing Business studies the time, cost and outcome of insolvency proceedings involving domestic legal entities. These variables are used to calculate the recovery rate, which is recorded as cents on the dollar recovered by secured creditors through reorganization, liquidation or debt enforcement (foreclosure or receivership) proceedings. To determine the present value of the amount recovered by creditors, Doing Business uses the lending rates from the International Monetary Fund, supplemented with data from central banks and the Economist Intelligence Unit.

The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Time required to recover debt (years)

- Measured in calendar years
- Appeals and requests for extension are included

Cost required to recover debt (% of debtor's estate)

- Measured as percentage of estate value
- Court fees
- Fees of insolvency administrators
- Lawyers' fees
- Assessors' and auctioneers' fees
- Other related fees

Outcome

- Whether business continues operating as a going concern or business assets are sold piecemeal

Recovery rate for creditors

- Measures the cents on the dollar recovered by secured creditors
- Outcome for the business (survival or not) determines the maximum value that can be recovered
- Official costs of the insolvency proceedings are deducted
- Depreciation of furniture is taken into account
- Present value of debt recovered

Strength of insolvency framework index (0-16)

- Sum of the scores of four component indices:
- Commencement of proceedings index (0-3)
- Management of debtor's assets index (0-6)
- Reorganization proceedings index (0-3)
- Creditor participation index (0-4)

Case study assumptions

To make the data on the time, cost and outcome comparable across economies, several assumptions about the business and the case are used:

- A hotel located in the largest city (or cities) has 201 employees and 50 suppliers. The hotel experiences financial difficulties.
- The value of the hotel is 100% of the income per capita or the equivalent in local currency of USD 200,000, whichever is greater.
- The hotel has a loan from a domestic bank, secured by a mortgage over the hotel's real estate. The hotel cannot pay back the loan, but makes enough money to operate otherwise.

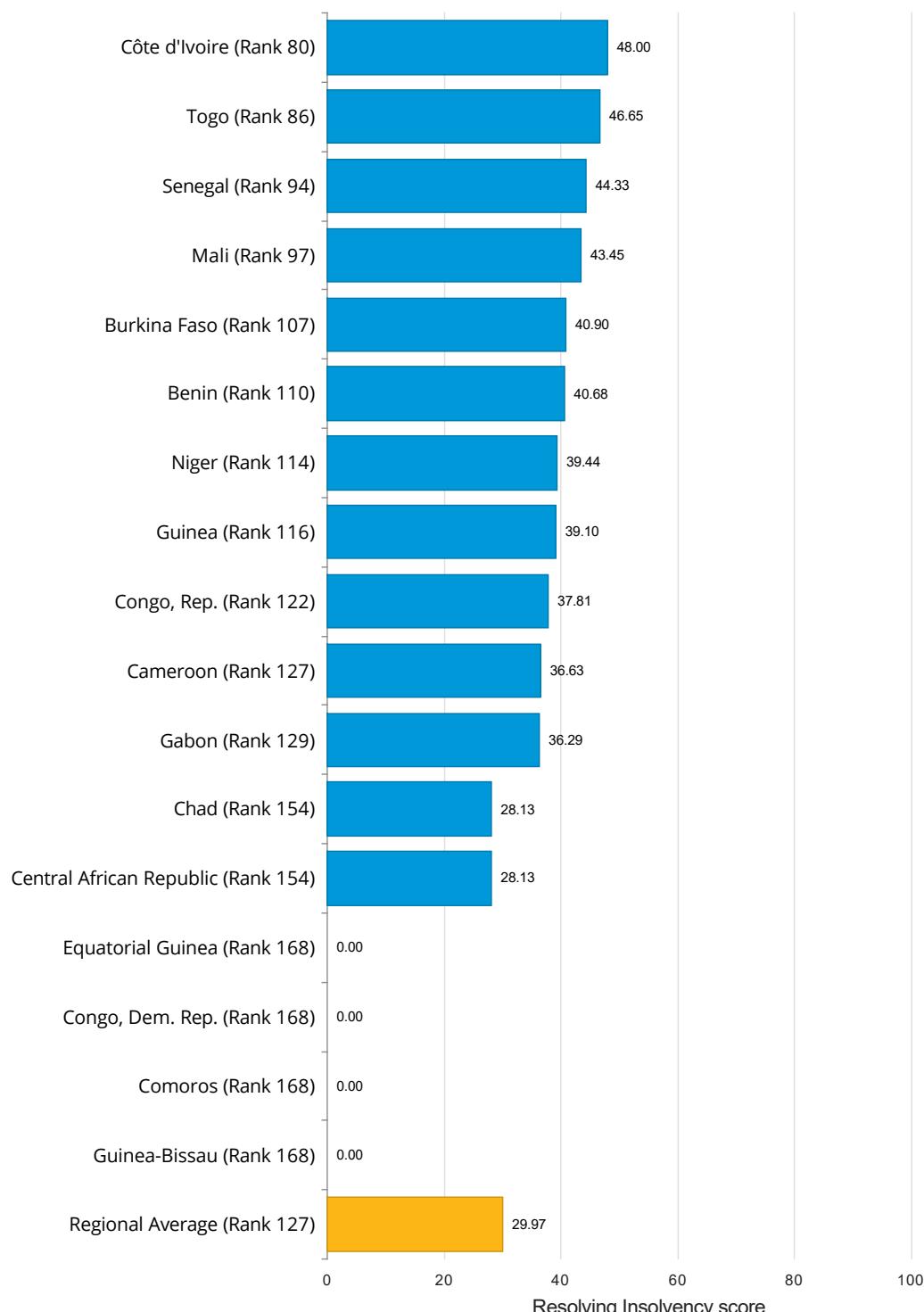
In addition, Doing Business evaluates the quality of legal framework applicable to judicial liquidation and reorganization proceedings and the extent to which best insolvency practices have been implemented in each economy covered.

Resolving Insolvency

Where do the region's economies stand today?

How efficient are insolvency proceedings in economies in Organization for the Harmonization of Business Law in Africa (OHADA)? The global rankings of these economies on the ease of resolving insolvency suggest an answer. The average ranking of the region and comparator regions provide a useful benchmark for assessing the efficiency of insolvency proceedings. Speed, low costs and continuation of viable businesses characterize the top performing economies.

How economies in Organization for the Harmonization of Business Law in Africa (OHADA) rank on the ease of resolving insolvency



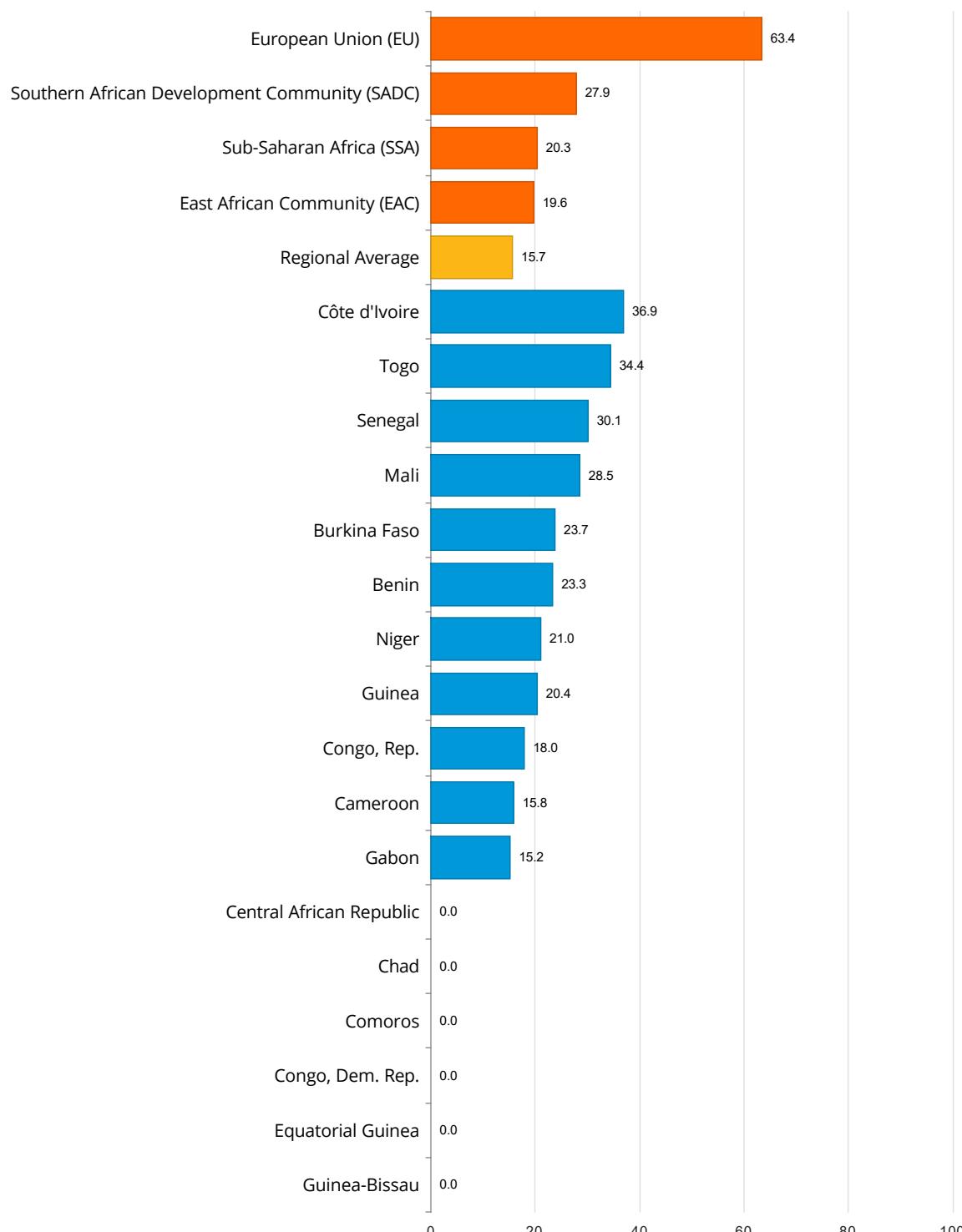
Source: Doing Business database.

Resolving Insolvency

The indicators underlying the rankings may be more revealing. Data collected by Doing Business show the average recovery rate and the average strength of insolvency framework index. Comparing these indicators across the region and with averages both for the region and for comparator regions can provide useful insights.

How efficient is the insolvency process in economies in Organization for the Harmonization of Business Law in Africa (OHADA)

Recovery rate (cents on the dollar)



Source: Doing Business database.

Business Reforms

In the past year, Doing Business observed a peaking of reform activity worldwide. From June 2, 2017, to May 1, 2018, 128 economies implemented a record 314 regulatory reforms improving the business climate. Reforms inspired by Doing Business have been implemented by economies in all regions. The following are the reforms implemented in Organization for the Harmonization of Business Law in Africa (OHADA) since Doing Business 2011.

Starting a Business

DB Year	Economy	Reform
DB2019	Cameroon	Cameroon made starting a business easier by publishing notices of company incorporation online through the one-stop shop.
DB2019	Central African Republic	The Central African Republic made starting a business easier by reducing the paid-in minimum capital requirement for business incorporation.
DB2019	Chad	Chad made starting a business easier by allowing registration of the articles of association at the one-stop shop.
DB2019	Côte d'Ivoire	Côte d'Ivoire made starting a business easier by eliminating the requirement to notarize company deeds.
DB2019	Gabon	Gabon made starting a business easier by publishing a notice of incorporation with the company registration at the one-stop shop.
DB2019	Guinea	Guinea made starting a business easier by allowing registration with the labor promotion agency at the one-stop shop
DB2019	Togo	Togo made starting a business easier by reducing the minimum capital requirement, introducing an online platform for company name search, reducing the registration fees and allowing entrepreneurs to pay the fees directly at the one-stop shop.
DB2018	Senegal	Senegal made starting a business more affordable by reducing the notary fees for company incorporation.
DB2018	Niger	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.
DB2018	Gabon	Gabon made starting a business easier by reducing the paid-in minimum capital requirement and by making the notarization of incorporation documents optional.
DB2018	Equatorial Guinea	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.
DB2018	Congo, Rep.	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.
DB2018	Congo, Dem. Rep.	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.

DB2018	Cameroon	Cameroon made starting a business easier by reducing the paid-in minimum capital requirement.
DB2017	Benin	Benin made starting a business easier by eliminating the need to notarize company bylaws to activate a bank account after incorporation.
DB2017	Burkina Faso	Burkina Faso made starting a business less costly by reducing the paid-in minimum capital required to register a company.
DB2017	Chad	Chad reduced the cost of starting a business by reducing the paid-in minimum capital required to register a company.
DB2017	Equatorial Guinea	Equatorial Guinea made the process of starting a business easier by eliminating the need to obtain a copy of the business founders' criminal records.
DB2017	Guinea-Bissau	Guinea-Bissau made starting a business less costly by reducing the paid-in minimum capital requirement.
DB2017	Mali	Mali made starting a business less expensive by reducing the paid-in minimum capital requirement.
DB2017	Niger	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.
DB2016	Togo	Togo made starting a business less costly by reducing the fees to register with the tax authority.
DB2016	Senegal	Senegal made starting a business easier by reducing the minimum capital requirement.
DB2016	Niger	Niger made starting a business easier by reducing the minimum capital requirement.
DB2016	Guinea	Guinea made starting a business easier by reducing the minimum capital requirement.
DB2016	Gabon	Gabon made starting a business easier by reducing the paid-in minimum capital requirement.
DB2016	Congo, Dem. Rep.	The Democratic Republic of Congo made starting a business easier by simplifying registration procedures and reducing the minimum capital requirement.
DB2016	Comoros	The Comoros made starting a business easier by reducing the minimum capital requirement.
DB2016	Burkina Faso	Burkina Faso made starting a business easier by reducing the minimum capital requirement.
DB2016	Benin	Benin made starting a business less costly by reducing the fees for filing company documents at the one-stop shop.
DB2015	Benin	Benin made starting a business easier by reducing the minimum capital requirement and the fees to be paid at the one-stop shop.

DB2015	Congo, Dem. Rep.	The Democratic Republic of Congo made starting a business easier by creating a one-stop shop.
DB2015	Côte d'Ivoire	Côte d'Ivoire made starting a business easier by reducing the minimum capital requirement, lowering registration fees and enabling the one-stop shop to publish notices of incorporation.
DB2015	Senegal	Senegal made starting a business easier by reducing the minimum capital requirement.
DB2015	Togo	Togo made starting a business easier by enabling the one-stop shop to publish notices of incorporation and eliminating the requirement to obtain an economic operator card.
DB2014	Togo	Togo made starting a business easier by reducing the time required to register at the one-stop shop and by reducing registration costs.
DB2014	Niger	Niger made starting a business easier by replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of company registration.
DB2014	Mali	Mali made starting a business more difficult by ceasing to regularly publish the incorporation notices of new companies on the official website of the one-stop shop.
DB2014	Guinea	Guinea made starting a business easier by enabling the one-stop shop to publish incorporation notices and by reducing the notary fees.
DB2014	Gabon	Gabon made starting a business easier by replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration.
DB2014	Côte d'Ivoire	Côte d'Ivoire made starting a business easier by creating a one-stop shop, reducing the notary fees and replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of company registration.
DB2014	Congo, Rep.	The Republic of Congo made starting a business easier by reducing the registration costs and eliminating the merchant card.
DB2014	Congo, Dem. Rep.	The Democratic Republic of Congo made starting a business more complicated by increasing the minimum capital requirement. At the same time, it made the process easier by reducing the time and by eliminating the requirement to obtain a certificate confirming the location of the new company's headquarters.
DB2014	Comoros	The Comoros made starting a business easier by eliminating the requirement to deposit the minimum capital in a bank before incorporation.
DB2014	Benin	Benin made starting a business easier by creating a one-stop shop.
DB2013	Benin	Benin made starting a business easier by appointing a representative of the commercial registry at the one-stop shop and reducing some fees.
DB2013	Chad	Chad made starting a business easier by setting up a one-stop shop.

DB2013	Comoros	The Comoros made starting a business easier and less costly by replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of the company's registration and by reducing the fees to incorporate a company.
DB2013	Congo, Dem. Rep.	The Democratic Republic of Congo made starting a business easier by appointing additional public notaries.
DB2013	Congo, Rep.	The Republic of Congo made starting a business easier by eliminating or reducing several administrative costs associated with incorporation.
DB2013	Guinea	Guinea made starting a business easier by setting up a one-stop shop for company incorporation and by replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of the company's registration
DB2013	Togo	Togo made starting a business easier and less costly by reducing incorporation fees, improving the work flow at the one-stop shop for company registration and replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of the company's registration.
DB2012	Senegal	Senegal made starting a business easier by replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of the company's registration.
DB2012	Mali	Mali made starting a business easier by adding to the services provided by the one-stop shop.
DB2012	Guinea-Bissau	Guinea-Bissau made starting a business easier by establishing a one-stop shop, eliminating the requirement for an operating license and simplifying the method for providing criminal records and publishing the registration notice.
DB2012	Côte d'Ivoire	Côte d'Ivoire made starting a business easier by reorganizing the court clerk's office where entrepreneurs file their company documents.
DB2012	Congo, Dem. Rep.	The Democratic Republic of Congo made business start-up faster by reducing the time required to complete company registration and obtain a national identification number.
DB2012	Comoros	Comoros made the process of starting a business more difficult by increasing the minimum capital requirement.
DB2012	Chad	Chad made starting a business easier by eliminating the requirement for a medical certificate and by replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of the company's registration.
DB2012	Central African Republic	The Central African Republic made starting a business easier by reducing business registration fees and by replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of the company's registration.
DB2012	Cameroon	Cameroon made starting a business easier by replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of the company's registration, and by reducing publication fees.

DB2012	Burkina Faso	Burkina Faso made starting a business easier by replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of the company's registration.
DB2012	Benin	Benin made starting a business easier by replacing the requirement for a copy of the founders' criminal records with one for a sworn declaration at the time of the company's
DB2011	Cameroon	Cameroon made starting a business easier by establishing a new one-stop shop and abolishing the requirement for verifying business premises and its corresponding fees.
DB2011	Congo, Dem. Rep.	The Democratic Republic of Congo eased business start-up by eliminating procedures, including the company seal.

Dealing with Construction Permits

DB Year	Economy	Reform
DB2019	Côte d'Ivoire	Côte d'Ivoire strengthened construction quality control by appointing an independent architect in the commission tasked with reviewing building permit applications.
DB2019	Gabon	Gabon made dealing with construction permit safer and less expensive by implementing decennial liability and by reducing the cost to obtain a fire safety approval.
DB2019	Guinea	Guinea made dealing with construction permit less expensive and time consuming by reducing the cost and the time to obtain a building permit.
DB2019	Niger	Niger reduced the cost to obtain a building permit
DB2019	Togo	Togo made dealing with construction permit safer by implementing decennial liability and insurance and strengthening quality control before construction. Togo also reduced the cost to obtain a building permit.
DB2018	Niger	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.
DB2018	Guinea	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.
DB2018	Gabon	Gabon made dealing with construction permits faster by streamlining the process and increased transparency by publishing regulations related to construction online free of charge.
DB2018	Côte d'Ivoire	Côte d'Ivoire made dealing with construction permits easier by streamlining processes at its one-stop shop.

DB2018	Congo, Dem. Rep.	The Democratic Republic of Congo made dealing with construction permits more expensive by revising the formula to assess building permit fees. At the same time, the Democratic Republic of Congo made dealing with construction permits more transparent by publishing all regulations related to construction online free of charge.
DB2018	Benin	Benin increased the transparency of dealing with construction permits by publishing regulations related to construction online, free of charge.
DB2017	Cameroon	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.
DB2017	Congo, Dem. Rep.	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.
DB2017	Côte d'Ivoire	Côte d'Ivoire made dealing with construction permits more transparent by making building regulations accessible online.
DB2016	Niger	Niger made dealing with construction permits easier by reducing the time required for companies to obtain a water connection.
DB2016	Gabon	Gabon made dealing with construction permits more complicated by increasing the time required for obtaining a building permit.
DB2016	Congo, Dem. Rep.	The Democratic Republic of Congo made dealing with construction permits less expensive by halving the cost to obtain a building permit.
DB2016	Benin	Benin made dealing with construction permits less time-consuming by establishing a one-stop shop and by reducing the number of signatories required on building permits.
DB2015	Congo, Dem. Rep.	The Democratic Republic of Congo made dealing with construction permits more costly by increasing the building permit fee.
DB2015	Mali	Mali made dealing with construction permits easier by reducing the time needed to obtain a geotechnical study.
DB2015	Senegal	Senegal made dealing with construction permits less time-consuming by reducing the time for processing building permit applications.
DB2014	Togo	Togo made dealing with construction permits easier by improving internal operations at the City Hall of Lomé.
DB2014	Gabon	Gabon made dealing with construction permits easier by reducing the time required to obtain a building permit and by eliminating the requirement for an on-site inspection before construction starts.
DB2014	Côte d'Ivoire	Côte d'Ivoire reduced the time required for obtaining a building permit by streamlining procedures at the onestop shop (Service du Guichet Unique du Foncier et de l'Habitat).

DB2014	Cameroon	Cameroon made dealing with construction permits more complex by introducing notification and inspection requirements. At the same time, Cameroon made it easier by decentralizing the process for obtaining a building permit and by introducing strict time limits for processing the application and issuing the certificate of conformity.
DB2013	Benin	Benin reduced the time required to obtain a construction permit by speeding up the processing of applications.
DB2013	Central African Republic	The Central African Republic made obtaining a construction permit more costly.
DB2013	Congo, Rep.	The Republic of Congo made dealing with construction permits less expensive by reducing the cost of registering a new building at the land registry.
DB2013	Guinea	Guinea made obtaining a building permit less expensive by clarifying the method for calculating the cost.
DB2012	Senegal	Senegal made obtaining a building permit more expensive by increasing the cost.
DB2012	Congo, Dem. Rep.	The Democratic Republic of Congo reduced the administrative costs of obtaining a construction permit.
DB2012	Burkina Faso	Burkina Faso made dealing with construction permits less costly by reducing the fees to obtain a fire safety study.
DB2011	Benin	Benin created a new municipal commission to streamline construction permitting and set up an ad hoc commission to deal with the backlog in permit applications.
DB2011	Burkina Faso	Burkina Faso made dealing with construction permits easier by cutting the cost of the soil survey in half and the time to process a building permit application by a third.
DB2011	Congo, Dem. Rep.	Dealing with construction permits became easier in the Democratic Republic of Congo thanks to a reduction in the cost of a building permit from 1% of the estimated construction cost to 0.6% and a time limit for issuing building permits.
DB2011	Côte d'Ivoire	Côte d'Ivoire eased construction permitting by eliminating the need to obtain a preliminary approval.
DB2011	Guinea	Guinea increased the cost of obtaining a building permit.
DB2011	Mali	Mali eased construction permitting by implementing a simplified environmental impact assessment for noncomplex commercial buildings.

Getting Electricity

DB Year	Economy	Reform
DB2019	Gabon	Gabon 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). Gabon also improved the regulatory framework of the electricity sector as the national regulator now monitors the utility's performance on the reliability of supply.

DB2019	Niger	Niger made the process of getting an electricity connection faster by increasing the stock of material the utility carries and by allowing the internal wiring certificate of conformity to be obtained at the same time as the external connection works.
DB2019	Togo	Togo 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). Togo also made getting electricity less costly by reducing the amount billed by the utility for the external works as well as the security deposit for a new connection.
DB2018	Senegal	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).
DB2018	Niger	Niger reduced the time to get an electricity connection by implementing a single window.
DB2016	Togo	The utility in Togo reduced the time and procedures for getting an electricity connection through several initiatives, including by creating a single window enabling customers to pay all fees at once.
DB2016	Senegal	The utility in Senegal made getting an electricity connection less time-consuming by streamlining the review of applications and the process for the final connection as well as by reducing the time needed to issue an excavation permit. It also made getting electricity less costly by reducing the security deposit.
DB2015	Congo, Dem. Rep.	In the Democratic Republic of Congo the utility in Kinshasa made getting electricity easier by reducing the number of approvals required for new connections and reducing the burden of the security deposit.
DB2013	Guinea	Guinea made getting electricity easier by simplifying the process for connecting new customers to the distribution network.

Registering Property

DB Year	Economy	Reform
DB2019	Chad	Chad made property registration easier by halving the registration fee.
DB2019	Congo, Dem. Rep.	The Democratic Republic of Congo made property registration easier by reducing the fees for securing property titles.
DB2019	Congo, Rep.	The Republic of Congo made property registration easier by reducing the property transfer fee.
DB2019	Gabon	Gabon made registering property easier by increasing the transparency of the land registry.
DB2019	Guinea	Guinea made property registration easier by reducing the property transfer fee.
DB2019	Niger	Niger made registering property faster by decreasing the time needed to transfer and register property.
DB2019	Senegal	Senegal made registering property easier by decreasing the time needed to transfer and register property.

DB2019	Togo	Togo reduced the time needed to transfer property by scanning the majority of land in Lomé, and by creating an office exclusively dedicated to property transfers. Togo also reduced the property transfer tax and increased transparency by making information on cadastral plans and land title ownership freely accessible to all citizens.
DB2018	Senegal	Senegal made registering property easier by lowering the costs of transferring property and by reducing the time to transfer and registering property.
DB2018	Niger	Niger made registering property easier by lowering the costs of transferring property.
DB2018	Benin	Benin made registering property less costly by eliminating the tax registration. It also improved the transparency of the land administration system by publishing documentary requirements and fee schedule required for property transactions.
DB2017	Comoros	Comoros made transferring a property less expensive by reducing transfer costs.
DB2017	Congo, Dem. Rep.	The Democratic Republic of Congo made it more expensive to transfer property by increasing the property transfer tax.
DB2017	Senegal	Senegal made registering property easier by increasing the transparency at its land registry and cadastre.
DB2016	Senegal	Senegal made transferring property less costly by lowering the property transfer tax.
DB2016	Guinea-Bissau	Guinea-Bissau made transferring property easier by lowering the property registration tax.
DB2016	Gabon	Gabon made transferring property less costly by lowering the property registration tax.
DB2016	Côte d'Ivoire	Côte d'Ivoire made transferring property less costly by lowering the property transfer tax rate.
DB2016	Congo, Rep.	The Republic of Congo made transferring property less costly by lowering the property transfer tax rate.
DB2016	Chad	Chad made transferring property less costly by lowering the property transfer tax.
DB2015	Côte d'Ivoire	Côte d'Ivoire made transferring property easier by digitizing its land registry system and lowering the property registration tax.
DB2015	Gabon	Gabon made transferring property more costly by increasing the property registration tax rate.
DB2015	Guinea	Guinea made registering property easier by reorganizing the records at the land registry and reducing the notary fees.

DB2015	Senegal	Senegal made it easier to transfer property by replacing the authorization from the tax authority with a notification and setting up a single step at the land registry.
DB2015	Togo	Togo made transferring property easier by lowering the property registration tax rate.
DB2014	Senegal	Senegal made transferring property easier by reducing the property transfer tax.
DB2014	Niger	Niger made transferring property easier by reducing the registration fees.
DB2014	Guinea-Bissau	Guinea-Bissau made transferring property easier by increasing the number of notaries dealing with property transactions.
DB2014	Guinea	Guinea made transferring property easier by reducing the property transfer tax.
DB2014	Côte d'Ivoire	Côte d'Ivoire made transferring property easier by streamlining procedures and reducing the property transfer tax.
DB2014	Chad	Chad made transferring property easier by lowering the property transfer tax.
DB2013	Comoros	The Comoros made it easier to transfer property by reducing the property transfer tax.
DB2013	Gabon	In Gabon registering property became more difficult because of longer administrative delays at the land registry.
DB2012	Congo, Rep.	The Republic of Congo made registering property more expensive by reversing a previous law that reduced the registration fee.
DB2012	Central African Republic	The Central African Republic halved the cost of registering property.
DB2011	Congo, Dem. Rep.	The Democratic Republic of Congo reduced by half the property transfer tax to 3% of the property value.
DB2011	Mali	Mali eased property transfers by reducing the property transfer tax for firms from 15% of the property value to 7%.

Getting Credit

DB Year	Economy	Reform
DB2019	Benin	Benin improved access to credit information by launching a new credit bureau.
DB2019	Côte d'Ivoire	Côte d'Ivoire improved access to credit information by expanding the coverage of the credit bureau and beginning to distribute data from utility companies.
DB2018	Togo	Togo improved access to credit information by launching a new credit bureau.
DB2018	Guinea-Bissau	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.

DB2018	Cameroon	Cameroon improved access to credit information by launching a new credit registry.
DB2018	Burkina Faso	Burkina Faso improved access to credit information by launching a new credit bureau.
DB2018	Benin	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).
DB2017	Burkina Faso	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.
DB2017	Côte d'Ivoire	Côte d'Ivoire improved access to credit information by establishing a new credit bureau.
DB2017	Mali	Mali improved access to credit information by establishing a new credit bureau.
DB2017	Niger	Niger improved access to credit information by establishing a new credit bureau.
DB2017	Senegal	Senegal improved access to credit information by establishing a new credit bureau.
DB2017	Togo	Togo improved access to credit information by introducing regulations that govern the licensing and functioning of credit bureaus in UEMOA member states.
DB2016	Niger	Niger improved its credit information 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).
DB2016	Mali	Mali improved its credit information 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).
DB2016	Comoros	The Comoros improved access to credit information by establishing a new credit registry.
DB2015	Cameroon	Cameroon improved its credit information system by passing regulations that provide for the establishment and operation of a credit registry database.
DB2015	Congo, Dem. Rep.	The Democratic Republic of Congo improved access to credit information by establishing a credit registry.
DB2015	Côte d'Ivoire	Côte d'Ivoire improved its credit information system by introducing regulations that govern the licensing and operation of credit bureaus.
DB2015	Senegal	Senegal improved its credit information system by introducing regulations developed by the West African Economic and Monetary Union that govern the licensing and operation of credit bureaus.

DB2014

Congo, Dem. Rep.

The Democratic Republic of Congo strengthened its secured transactions system by adopting the OHADA (Organization for the Harmonization of Business Law in Africa) Uniform Act on Secured Transactions. The new law broadens the range of assets that can be used as collateral (including future assets) and the range of obligations that can be secured, extends security interests to the proceeds of the original asset and introduces the possibility of out-of-court enforcement.

DB2012

Togo

Access to credit in Togo was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Senegal

Access to credit in Senegal was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Niger

Access to credit in Niger was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Mali

Access to credit in Mali was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Guinea-Bissau

Access to credit in Guinea-Bissau was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Guinea

Access to credit in Guinea was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Gabon

Access to credit in Gabon was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Equatorial Guinea

Access to credit in Equatorial Guinea was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Côte d'Ivoire

Access to credit in Côte d'Ivoire was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Congo, Rep.

Access to credit in the Republic of Congo was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Comoros

Access to credit in Comoros was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Chad

Access to credit in Chad was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Central African Republic

Access to credit in the Central African Republic was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Cameroon

Access to credit in Cameroon was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Burkina Faso

Access to credit in Burkina Faso was improved through amendments to the OHADA Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

DB2012

Benin

Access to credit in Benin was improved through amendments to the OHADA (Organization for the Harmonization of Business Law in Africa) Uniform Act on Secured Transactions that broaden the range of assets that can be used as collateral (including future assets), extend the security interest to the proceeds of the original asset and introduce the possibility of out-of-court enforcement.

Protecting Minority Investors

DB Year	Economy	Reform
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DB2017

Niger

Niger strengthened minority investor protections by introducing a provision whereby requires the winning party's legal expenses are reimbursed by the losing party.

DB2015

Benin

Benin strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Burkina Faso

Burkina Faso strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Cameroon

Cameroon strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Central African Republic

The Central African Republic strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Chad

Chad strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Comoros

The Comoros strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Congo, Dem. Rep.

The Democratic Republic of Congo strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Congo, Rep.

The Republic of Congo strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Côte d'Ivoire

Côte d'Ivoire strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Equatorial Guinea

Equatorial Guinea strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Gabon

Gabon strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Guinea

Guinea strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Guinea-Bissau

Guinea-Bissau strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Mali

Mali strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Niger

Niger strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2015

Senegal

Senegal strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors; by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions; and by making it possible for shareholder plaintiffs to request from the other party, and from witnesses, documents relevant to the subject matter of the claim during the trial.

DB2015

Togo

Togo strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.

DB2014

Congo, Dem. Rep.

The Democratic Republic of Congo strengthened investor protections by adopting the OHADA Uniform Act on Commercial Companies and Economic Interest Groups, which introduces additional approval and disclosure requirements for related-party transactions and makes it possible to sue directors when such transactions harm the company.

Paying Taxes

DB Year	Economy	Reform
DB2019	Côte d'Ivoire	Côte d'Ivoire made paying taxes easier by introducing an online platform for filing corporate income tax and value added tax returns.
DB2019	Gabon	Gabon made paying taxes more difficult by levying two new taxes: the special solidarity contribution tax and the tax for professional training.
DB2019	Togo	Togo made paying taxes easier by introducing an online platform for filing corporate income tax and value-added tax. Togo also made paying taxes less costly by lowering the corporate income tax rate.
DB2018	Senegal	Senegal made paying taxes easier by introducing time limits to the General Tax Code for processing VAT cash refunds and applying these time limits in practice.
DB2017	Cameroon	Cameroon made paying taxes more costly by increasing the minimum tax rate for companies.
DB2017	Equatorial Guinea	Equatorial Guinea made paying taxes more costly by increasing the minimum tax.
DB2017	Senegal	Senegal made paying taxes less costly by reducing the maximum cap for corporate income tax and implementing more efficient accounting systems and software.
DB2017	Togo	Togo made paying taxes easier by streamlining the administrative process of complying with tax obligations.
DB2016	Gabon	Gabon made paying taxes more costly for companies by reducing the depreciation rates for some types of fixed assets.
DB2016	Congo, Dem. Rep.	The Democratic Republic of Congo made paying taxes more complicated for companies by introducing a new social security contribution paid by employers, though it subsequently reduced the rate of the contribution.
DB2015	Congo, Dem. Rep.	The Democratic Republic of Congo made paying taxes easier for companies by simplifying corporate income tax returns and abolishing the minimum tax payable depending on a company's size. On the other hand, it increased the rate for the minimum lump-sum tax applied to annual revenue.

DB2015	Congo, Rep.	The Republic of Congo made paying taxes easier for companies by reducing the corporate income tax rate and by abolishing the tax on the rental value of business premises and the tax on company-owned cars.
DB2015	Gabon	Gabon made paying taxes easier for companies by introducing an electronic system for filing and paying VAT.
DB2015	Senegal	Senegal made paying taxes easier for companies by abolishing the vehicle tax and making it possible to download the declaration forms for VAT online.
DB2015	Togo	Togo made paying taxes less costly for companies by reducing the payroll tax rate.
DB2014	Togo	Togo made paying taxes more costly for companies by increasing corporate income tax rate and employers' social security contribution rate and by introducing a new tax on corporate cars. At the same time, Togo reduced the payroll tax rate.
DB2014	Senegal	Senegal made paying taxes more costly by increasing the corporate income tax rate. At the same time, Senegal facilitated tax payments by making tax forms available online and creating the Center for Medium Enterprises.
DB2014	Gabon	Gabon made paying taxes less costly for companies by reducing the corporate income tax rate.
DB2014	Côte d'Ivoire	Côte d'Ivoire made paying taxes more costly for companies by increasing the employers' contribution rate for social security related to retirement, increasing the rate for the special tax on equipment and eliminating several kinds of tax relief for businesses.
DB2014	Congo, Rep.	The Republic of Congo made paying taxes easier and less costly for companies by merging several employment taxes into a single tax and lowering the tax rate on rental value.
DB2014	Congo, Dem. Rep.	The Democratic Republic of Congo made paying taxes more costly for companies by increasing the employers' social security contribution rate.
DB2014	Burkina Faso	Burkina Faso made paying taxes easier for companies by abolishing the separate capital gains tax on real estate properties.
DB2013	Mali	Mali made paying taxes less costly for companies by reducing the corporate income tax rate—though it also introduced a new tax on land. At the same time, Mali simplified the processes of paying taxes by introducing a single form for joint filing and payment of several taxes.
DB2012	Togo	Togo reduced its corporate income tax rate.
DB2012	Côte d'Ivoire	Côte d'Ivoire eliminated a tax on firms, the contribution for national reconstruction (contribution pour la reconstruction nationale).
DB2012	Congo, Dem. Rep.	The Democratic Republic of Congo made paying taxes easier for firms by replacing the sales tax with a value added tax.
DB2011	Burkina Faso	Burkina Faso reduced the statutory tax rate and the number of taxes for business and introduced simpler, uniform compliance procedures.

DB2011	Chad	Chad increased taxes on business through changes to its social security contribution rates.
DB2011	Congo, Rep.	The Republic of Congo reduced its corporate income tax rate from 38% to 36% in 2010.
DB2011	Côte d'Ivoire	Côte d'Ivoire made paying taxes less costly for companies by reducing the corporate income tax rate.
DB2011	Niger	Niger reduced its corporate income tax rate.

Trading across Borders

DB Year	Economy	Reform
DB2019	Congo, Dem. Rep.	The Democratic Republic of Congo reduced the time needed to export and import by implementing the national trade single window
DB2019	Guinea	Guinea made importing easier by eliminating pre-shipment inspections for imports.
DB2018	Comoros	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.
DB2017	Niger	Niger made trading across borders easier by removing the mandatory pre-shipment inspection for imported products.
DB2017	Togo	Togo made trading across borders easier by implementing an electronic single-window system, which reduced the time for border compliance and documentary compliance for both exporting and importing.
DB2016	Togo	Togo reduced the time for documentary and border compliance for importing by implementing an electronic platform connecting several agencies for import procedures and payments.
DB2016	Niger	Niger increased the time and cost for documentary and border compliance for importing by making a preshipment inspection mandatory.
DB2016	Mali	Mali reduced the time for documentary compliance for both exporting and importing by introducing an electronic data interchange system.
DB2016	Côte d'Ivoire	Côte d'Ivoire made trading across borders easier by implementing a single-window platform for importing, which reduced the time required for documentary compliance.
DB2016	Congo, Dem. Rep.	The Democratic Republic of Congo made trading across borders more difficult by increasing the port handling time and cost for exporting and importing.
DB2016	Benin	Benin made trading across borders easier by further developing its electronic single-window system, which reduced the time for border compliance for both exporting and importing.
DB2015	Benin	Benin made trading across borders easier by reducing the number of documents needed for imports.

DB2015	Central African Republic	The Central African Republic made trading across borders more difficult by increasing border checks and security controls at the border post with Cameroon.
DB2015	Côte d'Ivoire	Côte d'Ivoire made trading across borders easier by simplifying the processes for producing the inspection report and by reducing port and terminal handling charges at the port of Abidjan.
DB2014	Togo	Togo made trading across borders more difficult by granting monopoly control of all port activities at the port of Lomé to a private company.
DB2014	Guinea	Guinea made trading across borders easier by improving port management systems.
DB2014	Congo, Rep.	The Republic of Congo made trading across borders easier by implementing prearrival processing of ship manifests and making improvements in customs administration.
DB2014	Chad	Chad made trading across borders more difficult by introducing a new export and import document.
DB2014	Central African Republic	The Central African Republic made trading across borders easier by rehabilitating the key transit road at the border with Cameroon.
DB2014	Benin	Benin made trading across borders easier by improving port management systems, enhancing the infrastructure around the port and putting in place new rules for the transit of trucks.
DB2013	Benin	Benin reduced the time required to trade across borders by implementing an electronic single-window system integrating customs, control agencies, port authorities and other service providers at the Cotonou port.
DB2013	Niger	Niger reduced the time to import by expanding and optimizing the use of an electronic data interchange system for customs clearance.
DB2012	Senegal	Senegal made trading across borders less costly by opening the market for transport, which increased competition.
DB2011	Burkina Faso	Burkina Faso reduced documentation requirements for importers and exporters, making it easier to trade.
DB2011	Mali	Mali eliminated redundant inspections of imported goods, reducing the time for trading across borders.

Enforcing Contracts

DB Year	Economy	Reform
DB2019	Benin	Benin made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Burkina Faso	Burkina Faso made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Cameroon	Cameroon made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

DB2019	Central African Republic	The Central African Republic made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Chad	Chad made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Comoros	The Comoros made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Congo, Dem. Rep.	The Democratic Republic of Congo made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Congo, Rep.	The Republic of Congo made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Côte d'Ivoire	Côte d'Ivoire made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Equatorial Guinea	Equatorial Guinea made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Gabon	Gabon made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Guinea	Guinea made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Guinea-Bissau	Guinea-Bissau made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Mali	Mali made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Niger	Niger made enforcing contracts easier by introducing a simplified procedure for small claims, rules limiting adjournments and mediation as an alternative dispute resolution mechanism.
DB2019	Senegal	Senegal made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2019	Togo	Togo made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.
DB2018	Senegal	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.
DB2017	Côte d'Ivoire	Côte d'Ivoire made enforcing contracts easier by introducing a simplified fast-track procedure for small claims that allows for parties' self-representation.

DB2017	Niger	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.
DB2016	Senegal	Senegal made enforcing contracts easier by introducing a law regulating voluntary mediation.
DB2016	Côte d'Ivoire	Côte d'Ivoire made enforcing contracts easier by introducing new provisions on voluntary mediation.
DB2015	Benin	Benin made enforcing contracts easier by creating a commercial section within its court of first instance.
DB2014	Togo	Togo made enforcing contracts easier by creating specialized commercial divisions within the court of first instance.
DB2014	Côte d'Ivoire	Côte d'Ivoire made enforcing contracts easier by creating a specialized commercial court.
DB2013	Benin	Benin made enforcing contracts easier by introducing a new code of civil, administrative and social procedures.
DB2013	Cameroon	Cameroon made enforcing contracts easier by creating specialized commercial divisions within its courts of first instance.
DB2012	Senegal	Senegal made enforcing contracts easier by launching specialized commercial chambers in the court.
DB2011	Burkina Faso	Burkina Faso made enforcing contracts easier by setting up a specialized commercial court and abolishing the fee to register judicial decisions.
DB2011	Guinea-Bissau	Guinea-Bissau established a specialized commercial court, speeding up the enforcement of contracts.

Resolving Insolvency

DB Year	Economy	Reform
DB2017	Benin	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.
DB2017	Burkina Faso	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.
DB2017	Cameroon	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.
DB2017	Central African Republic	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.

DB2017

Chad

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.

DB2017

Comoros

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.

DB2017

Congo, Dem. Rep.

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.

DB2017

Congo, Rep.

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.

DB2017

Côte d'Ivoire

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.

DB2017

Equatorial Guinea

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.

DB2017

Gabon

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.

DB2017

Guinea

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.

DB2017

Guinea-Bissau

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.

DB2017

Mali

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.

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Niger

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.

DB2017

Senegal

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.

DB2017

Togo

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.

DB2014

Congo, Dem. Rep.

The Democratic Republic of Congo made resolving insolvency easier by adopting the OHADA Uniform Act Organizing Collective Proceedings for Wiping Off Debts. The law allows an insolvent debtor to file for preventive settlement, legal redress or liquidation and sets out clear rules on the steps and procedures for each of the options available.

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