

5. Xij bogj Wec` Zf Uggjgij` hYVdfUY bWā Y IU` Wad]UBW Vi fXb` d`chigiXin ZbXijg

FcXin

&

WfUf]g]g]i]li ddbhYdPa]ghUhg]ZfaU]cbWbW]UbXZca Xj Ycd] Ug]JUVY7-HMād]UBWVi fXb`
Xij bogj Wec`"HYUf]W Xij ghYa YhcX`d nā UUnlg] UbXfWāa YbU]dg`cZhy7-Hd] chigiXinH]g`Uf]WZ
acX`YcbUd]cf]ga]f]J5H]g]Xm]Xcdg]Vh hYg]i VifYcZhyYf]f]Uf]WU]bZac]f]adcf]U]h]h]Ya YhcX`d nā
UUnlg]UbXZbXijg]i]f]i]b]WU]YbU]d]c]g]n]H]Yd]a]U]f]ic]V]W]j]YcZhy7-H]Xij bogj Wec`]g]e`d]r]j]X]U]b]X]W]i]c]b`
cZhy]`Yng]UYcZMād]UBWVi fXb`cZU]f]g]N]i]c]g]7-H]U]f]X]b]Y]d]Y]g]X]b]f]a]g]c]Z]U]Mād]UBWVi fXb`]b]W]i]Z]U]X
hYaUbXij Yg`cZhu]U]f]X]b`HYg]W]b]X]i]c]V]W]j]Y]g]e`]X]H]h]c]g]Y]g]N]i]c]g]Z]7-H]d]`]W]U]b]X]D]ā]h]g]U]c]b]h]U]i
W]H]Q]U]Y]L]c]g]W]U]f]X]b`a]c]g]Z]f]e`i]Y]h]U]f]g]g]U]d]d]`U]b]c]Z]g]f]j]Y]X]X]i]f]g]N]i]c]g]`S]Y]g]f]Y]g]f]h]Z]W]H]X]g]U]f]k]h]b`
Z]U]f]g]U]X]b]X]W]i]c]b`h]Y]d]c]h]X]i]g]`g]Z]ca hY%8`i]f]g]N]i]c]g]g]f]j]Y]X]X]i]X]W]Y]`h]Y]X]Z]f]W]U]b]f]a]g]c]Z]U]Mād]UBW
Vi fXb`]b]W]i]f]U]b]`h]k]h]U]a]Y]i]a`c`f`j]`Wād]UBWVi fXb`ZfU`7-H]U]d]i]ng`HYW]g`]N]P]X]Y]g]`g]b]X]W]Y]h]U]i
U`i]f]g]N]i]c]g]W]U]b`7-H]Mād]UBWU]X]D]ā]h]g]U]c]b]a]Y]g]f]g]h]U]b]V]Y]ad]ij`X`"

. IU Wad]UBW]g]V]f]c]f]U]Y]b]Wā]Y]IU] /Xij bogj Wec`/Wād]UBWVi fXb`a]U]i]Yā]Y]h

Gh]c`@N]P]X]Z]I] B]G]K`G]N]D]i]i
Tr:Z]g]f`c]Z]H]U]c]h]Z]E]I] H]E]G]f]g]U]B]Y`"

YdibUcZHI FyUW

5X[hog]Mc ZfUgg[h NYW6hUY]Wá YU Wád]UWV.ES6

=hng]b'hYgg YcZU Wád]UWVhg \Ug]fckbg[hZ]Whnj Y'hYU]k'

YdibUcZHI FyUW

5X[bcjMc ZfUgg] hYwGfUjDwYm WAdJbWVfSb

YdUWZjbdfflg]dkjh?DA; žcVjYfhY(+aYaVfWdHfYgZHYC978Dg

VifXbXj hqj Mc` UcdghYXZj hcb'cZ7-Hj bhYC978gFY Yi YGhJgW
 XjUg% GmVW n7-HYZg c jWá YNI hUfg'y jXcbhYdcZgZbYj hñ
 igUnUWadUñdcbhYgUfYc`Xgk\c'ckbJf⁸⁶<ckyYZj jYbhYUx dcb
 cZhYC978`XZj hcbZU'g d jXcbhYdcZgZd fllg jdgUxhYjWá YcZ
 JgJh hcbgg Wg jZ jg fUWcf d hcbZ hXgUfYUg WggZ Xg7-HjZh YmfY
 Wuf Xcb hY d fllg j d cf JgJh hcb' UG Ub` Yj hñ⁸⁶

YdibUzHI FyUW

YdibU'zHI FyUW

5'N[hog]Mc ZfU'ggh] hYwGhUy]DáYNI Vád]UWV'ES6

5'	%8'	' ,'	\$' +'	' '4) &	%('8*'
6'	%8'	' ,'	\$88)'	&))'	%88\$ +'
7'	+	' ' '	\$88)	%88)	+'88)'
8'	' '	-'	\$%(\$(' ' '	%&-'

FU YcZldU' kY \XgMYg' . ,"((k' &!', '	;," ((E%\$!, '	%	JYfr@dk'
	%\$, (E%'&&'	&	
	%!&& E%>**&	'	@dk'
	%!*' E%'&&	(
	%!'\$ E\$)(%\$))'	AYja'
	\$)(&E&, \$	*	
	\$, %E&(' \$	+	<I\'
	&'(&E&!) -'	,	
	&' *SE' \$&-'	-'	JYfr I\'
	' \$' \$SE' &!', '	%\$	

G fj Ynfyghgk YfWj YZca 'fgUWgYfgh| hY%SWIHqybHY
 XUgP\$W| `cbXW|bXWf k|h|b'hYZif ZWfgUd| k|h'UgaaUfrbX
 UHng' cZ hY gj Ynfyghg kYY YhY Z`mc' dffUmdcj|XW K|Y
 dffMUHgb'hYdc'WUf| YmMadPXhYgj YrZfaghYkMY|hgUWg
 k\YhYkYibUYlc`cWYhYXUcfZfa UiXa YHgc hYUd|UjUi Y
 ZfUgUWVbXWf`K\YhgcWfYXhYaUbfUWgUWadPXlc`cWY
 UX|ldU'gifWgZXUvigh XUWgg|WghY-G S'7cbfrHI ; iXg
 UXC978HI 5XhgU|b7cad_ U ; iA R|Q d' ú

Yg

5''f|fg|W|dg|Y|W|H|k|z|b|W|P|X|h|U|h|Y|g|h|U|b|&|d|f|W|h|c|z|W|d|f|U|Y|U|d|n|g|
 k|Y|Y|I|V|Y|Z|f|Y|Y|á|d|d|g|Z|c|a|'7|H|H|Y|I|b|f|X|Q|U|P|g|b|W|P|X|h|U|a|c|f|Y|U|b|) \$
 d|f|W|h|k|Y|Y|I|V|Y|Z|k|Y|Y|<|Y|<|d|?|d|I|W|P|X|h|U|H|k|Y|b|&|U|X|(-|d|f|W|h|k|Y|Y|
 Y|I|V|Y|K|Y|Y|U|d|n|g|k|Y|Y|I|V|Y|Z|f|Y|Y|á|d|d|g|g|Y|b|'f|fg|W|dg|b|W|P|X|
 h|U|h|d|f|j|U|k|g|f|Y|I|f|X|Z|f|) \$d|f|W|h|c|f|a|c|f|Y|c|Z|U|'Y|á|d|d|g|'C|b|n|U|n|U|X|
 >|d|b|b|W|P|X|h|U|h|c|U|h|f|j|U|k|g|f|Y|I|f|X|d|f|c|f|c|U|h|h|h| h|Y|Y|á|d|d|g|H|f|h|h|'
 l|c|h|Y|I|a|V|f|c|Z|g|N|U|'7|H|F|Y|j|a|Y|g|h|U|g|a|d|Z|n|I|W|á|d|U|b|U|b|U|X|W|á|d|U|W|g|j|'
 'f|fg|W|dg|b|W|P|X|h|Y|á|U|X|c|g|W|f|N|j|a|Y|g|k|h|h|Y|W|g|Y|Y|U|Z|c|d|b|h|U|
 a|c|g|'f|fg|W|dg|U|g|'b|W|P|X|h|U|h|U|d|n|g|k|Y|Y|b|h|i|g|h|'U|r|n|g|a|d|Z|W|U|b|
 f|N|j|a|Y|'C|b|n|U|n|b|W|P|X|h|Y|Y|k|Y|f|N|j|a|Y|g|h|U|g|a|d|Z|f|X|W|á|d|U|b|U|b|'U|X|
 W|á|d|U|W|h|U|h|k|Y|Y|W|h|'i|f|g|X|V|n|W|k|Y|b|&|U|X|(-|d|f|W|h|c|Z|U|U|V|Y|
 U|d|n|g|''

313 Indicators A7A10 CIT policies that complicate tax computation and compliance

: c`ck|h|' b|W|U|f|g|h|U|h|f|U|Y|h|Y|g|a|d|Z|W|U|b|'c|Z|W|á|d|U|b|U|b|'U|X|W|á|d|U|W|Z|
 b|W|U|f|g|5+|l|c|'5|%'f|U|Y|7|H|d|c|N|g|h|U|W|á|d|U|Y|W|á|d|U|b|U|b|U|X|W|á|d|U|W|'
 -b|W|U|f|5+|I|j|Y|g|h|U|h|Y|U|I|b|a|Y|H|W|k|Y|b|Z|U|b|U|U|W|I|b|g|U|X|U|f|N|h|f|g|U|X|
 f|U|h|g|h|Y|I|a|V|f|c|Z|U|g|á|Y|g|Z|c|a|'Z|U|b|U|U|W|I|b|g|I|Y|b|U|n|f|Y|I|f|X|b|'7|H|
 f|N|h|f|g|'b|W|U|f|5, 'f|U|h|g|h|Y|I|a|V|f|c|Z|g|N|U|'7|H|F|Y|j|a|Y|g|W|U|g|U|g|f|d|f|N|I|Z|
 U|h|f|n|f|Z|U|X|W|h|c|'Y|Z|f|N|I|b|W|á|d|U|n|f|I|'Y|g|k|Y|Y|b|W|U|f|5|'X|h|f|a|b|g|h|Y|
 d|f|W|h|I|Y|c|Z|U|d|n|g|i|g|h|'U|r|n|c|Z|h|Y|g|N|U|f|N|j|a|Y|g|X|h|Y|X|b|b|W|U|f|5, "
 : b|U|n|b|W|U|f|5|%'f|U|h|g|h|Y|f|Y|I|Y|W|c|Z|Y|g|U|I|Y|á|Y|á|Y|g|c|Z|h|Y|7|H|X|f|h|'
 h|Y|8|%'Z|U|b|U|n|f|''

5''f|fg|W|dg|b|W|P|X|h|U|h|Y|Y|k|Y|Y|g|I|b|W|U|h|I|a|V|g|c|Z|U|g|á|Y|g|f|Y|I|f|X|
 Z|c|a|Z|U|b|U|U|W|I|b|g|b|'7|H|F|Y|f|g|k|h|h|f|Y|I|b|W|U|h|'h|Y|I|a|V|f|k|g|V|W|k|Y|b|'
 Z|j|Y|U|X|&|U|X|g|Y|b|'b|W|U|h|'h|Y|I|a|V|f|k|g|a|c|f|Y|U|b|&|'b|U|g|a|I|f|j|Y|Z|
 'f|fg|W|dg|b|W|P|X|h|U|h|Y|Y|k|Y|Y|a|c|f|Y|U|b|h|f|Y|g|N|U|'7|H|F|Y|j|a|Y|g|h|U|
 W|á|d|U|P|X|U|'W|á|d|U|b|U|b|U|X|W|á|d|U|W|Z|U|h|c|I|'h|Y|á|U|c|f|n|c|Z|'f|fg|W|dg|
 b|W|P|X|h|U|h|Y|g|h|U|b|&|d|f|W|h|c|Z|U|d|n|g|i|g|X|U|r|n|c|Z|h|Y|f|N|j|a|Y|g|X|h|Y|X|'
 : b|U|n|h|Y|á|U|c|f|n|c|Z|'f|fg|W|dg|g|N|W|Y|X|U|'j|a|f|X|I|a|V|f|c|Z|'Y|g|U|I|Y|
 á|Y|á|Y|g|b|h|Y|8|%'Z|U|b|U|n|f|k|h|g|I|'b|W|U|h|'h|U|h|Y|Y|k|Y|Y|c|b|l|c|Z|j|Y|
 á|Y|á|Y|g|X|f|h|'h|Y|n|f|''

7c|h|f|n|f|U|h|g|Z|f|: U|W|f|6|'f|Y|g|h|c|h|b|H|V|Y|*|f|f|c|h|f|n|f|U|h|g|E|B|I|a|V|f|U|X|
 : f|f|á|Y|W|c|Z|5|á|b|g|U|I|Y|f|Y|I|f|á|Y|g|l|c|'7|c|a|d|n|f|U|W|f|6|Z|5|d|h|b|I|E|k|Y|
 W|á|a|Y|g|Z|f|Y|W|c|Z|h|Y|6|b|W|U|f|g|f|Y|d|j|I|X|X|Y|c|k|''

321 Indicator B1: ease of registration

H|Y|Z|g|I|b|W|U|f|c|Z|W|á|d|Y|I|n|I|b|U|á|b|g|U|I|b|Z|6|%'f|U|h|g|h|Y|d|f|W|h|I|Y|c|Z|b|k|'
 U|d|n|g|h|U|h|f|N|j|f|X|Y|N|h|b|W|m|k|h|'U|Z|j|Y|d|b|h|g|U|Y|h|U|h|W|g|X|Y|X|
 W|á|d|'g|f|n|Y|N|h|b|W|Y|I|g|U|I|b|g|U|%'Z|U|X|d|n|f|U|X|c|f|U|N|h|W|U|U|U|I|'c|Z|W|b|
 d|f|g|b|l|c|f|N|g|f|U|)''>f|fg|W|dg|U|f|g|c|h|g|l|c|h|g|b|W|U|f|k|Y|Y|a|f|Y|X|m|
 X|Z|f|H|h|k|h|'9|m|Z|; Y|á|U|r|n|U|n|U|X|G|i|h|'5|Z|W|U|'g|U|h|'h|U|h|Y|N|h|b|W|
 f|N|j|g|U|I|b|k|g|f|Y|I|f|Y|Z|k|Y|Y|7|b|U|b|W|P|X|h|U|h|d|n|f|b|d|f|g|b|f|N|j|g|U|I|b|k|g|
 f|Y|I|f|X|C|h|Y|'f|fg|W|dg|I|Y|U|n|b|d|X|h|U|h|a|c|g|h|U|d|n|g|W|c|Y|l|c|f|N|g|f|
 Y|N|h|b|W|n|f|''

<UZzhY'ifgNMcggjYnXgUXhUafYhU'%'dfVhiczUdimgkMY
 gVWle'jYqWfcbUldgYWnlfZVihlgXXbdfYg'hibVhgghfufH'glb'
 MagZhdVWU'YhUfYg'IXbXgiIXlgggaYlg'-bgaY'ifgNMcggjW
 Ug'7JHUBXhYIbIXGUG'a'cfYhU'%'dfVhiczUdimgkMYgVWle'
 jYqWfcbUldg'Vih'Ygg'hU')'dfVhiczhcgYUldg'fYg'IXb'XgiIX
 UgggaYlg'HYcdhgYk'lg'YcZ<dj?'dj'k\YY'Ygg'hU')'dfVhikMY
 gVWle'jYqWfcbUldg'VihUfYg'IXb'acYhU'%'dfVhixgiIX
 UgggaYf:cf'jYwlef6%'g'1'ifgNMc'UXWcdMujYWadJUBW'df'lag
 k\jYzifXXbdf'

7ci hniFUH'gZf: Uwf7UyghcihibHVY+'f7ci hniFUH'gEFY'Yi Y6cXn
 7UdVJng'lb'AYH'HI dimgDGfJW Ux 7cadJUBW BYXg'fUwf 7Ez
 5dihX'fzk\jYwa aYlgZfYUwzhYg'Yb'jYwlef'fydcj'JXVYck''

331 Indicators C1-C4 onlineservices

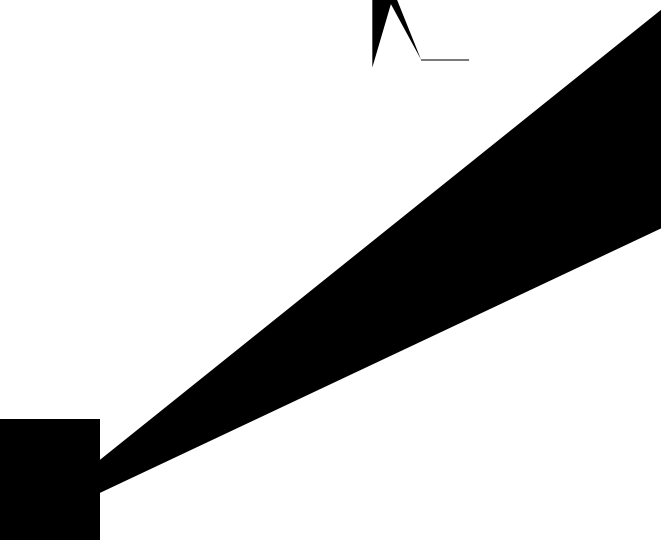
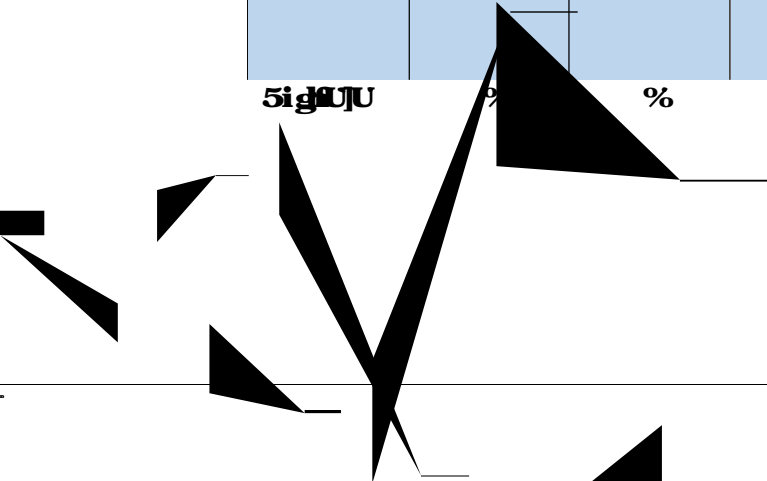
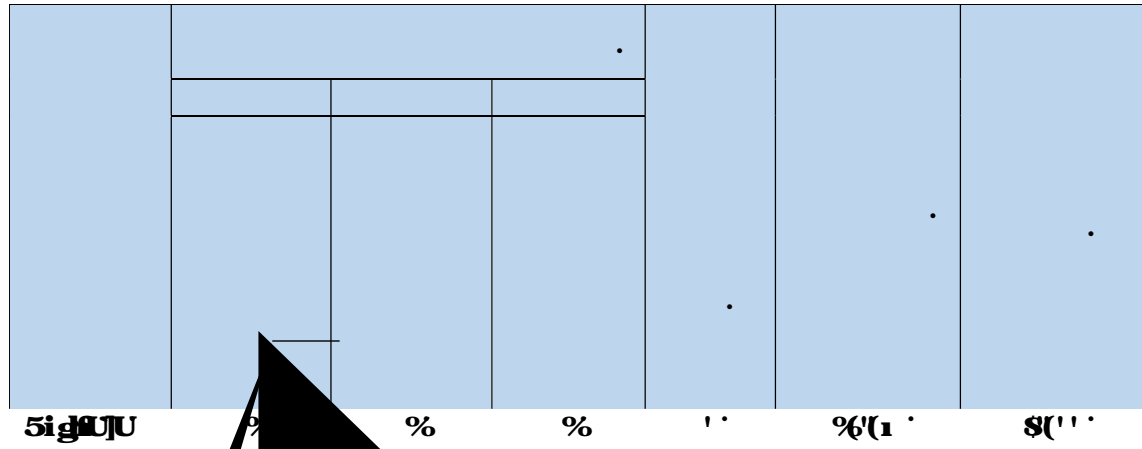
-bYwlef'7%'7' WbgX'hYfy'Yi YVcxg'cb)by'g'jWgle'UXU dimg'lb'
 aYH' 'hYf'cV\Uldg'-bYwlef'7%'WbgX'hYe'UjmicZhYfy'Yi YVcxg'
 kYg'Yzf7-H'YmUnk'h'Uei UjWj'Yz'Ycd'fufH' 'cZ'Zf'YWYHh'fci [\ '
 le)'Zf'bd'Y'lg'fH-bYwlef'7&h'Yb'fUXhYdVWU'YcZ7-H'dia Ylg'a'UY
 X'fWn'h'fci [\ 'hYfy'Yi YVcxg'cb)by'dia YH'Z'W'ng'fU'Y'hU'b'h'fX'd'f'm
 Z'W'ng'-bYwlef'7' fU'gh'YdVWU'YcZU dimg'g'h' hYfy'Yi YVcxg'cb)by'
 Z'f'j' Z'W'ng'le'ZY7-H'Yh'f'g': j'U'n'j'Ywlef'7' fU'X'cb'U'j'Ycd'f'g'U'z'f'c'a'
 'YWYHh'fci [\ 'le'bd'Y'lg'fH'h'Ye'UjmicZhYfy'Yi YVcxg'cb)by'fU'g'U'ldg'
 g'j'W'g'Z'f'U'X'h'c'U'g'j'W'g'j'W'g'W'f'W'f'cb'f'e'Y'g'Z'N'ng'cb'Z'f'j' f'e'Y'g'
 U'X'j'U'W'X'i' 'h' f'e'Y'g''

5''1'ifgNMc'g'Wbg'X'X'h'Ye'UjmicZhYfy'Yi YVcxg'k'X'g'f'Y'le'W'U'h'Y'g'h'
 f'Y'g'h'U'z'k'h'g'j'YU'fU'j' h'Y'g'j'jW'g'j'cc'X'U'X'Y'k'N'U'U'X'U'j' h'Y'g'j'jW'
 U'g'Y'W'Y'f'f'bc'1'ifgNMc'b'f'U'X'h'Ye'UjmicZhYk'W'g'f'U'g'bc'f'bd'Y'lg'f'f'f'Y'
 d'V'W'U'Y'c'Z'd'ia'Y'lg'a'U'Y'X'f'W'n'h'f'ci [\ 'h'Y'f'Y'Yi YVcxg'cb)by'dia Y'h'
 Z'W'ng'j'U'f'X'g'j' b'Z'W'f'h'm'k'Y'b'1'ifgNMc'g'<UZzhY'ifgNMc'g'j'UXh'U'i)'
 dfVh'ic'f'ac'f'Y'U'd'img'g'X'h'Y'X'f'W'X'U'j'k' \ j'Y'U'U'b'U'X'Y'k'N'U'U'X'g'f'X'
 h'U'Y'g'h'U'b'&'dfVh'ix'g'-'b'h'f'ag'z'cb)by'Z'f'j' Z'W'ng'<dj?'dj'k'lg'h'Y'
 d'ni'ifgNMc'ble'bd'j'Y'U'cb)by'g'g'f'az'k\j'Y'j' \ h'c'z'h'Y%'1'ifgNMc'g'j'UX'
 h'U'i)'dfVh'ic'f'ac'f'Y'U'd'img'g'X'g'W'U'g'f'a''

332 Indicator C5 phraseservices

-bYwlef'7' g'f'W'W'n'lg'Y'X'U'ci'h'Ye'UjmicZhYfy'Yi YVcxg'd'cb)Y'ei'j'm
 g'j'jW'j'W'X'h' 'f'g'd'g'Y'f'a'Y'g'U'X'h'Y'g'U'X'f'X'c'Z'U'j'jW'HY'j'Ywlef'X'Z'X'
 ei'UjmicZhYfy'Yi YVcxg'd'cb)g'j'jW'U'g'h'Y'Y'g'k'h'k\jW'U'd'img'f'Y'
 [YmUn'f'Y'le'a'U'Y'd'cb'Y'W'W'k'h'U'f'Y'j'U'f'U' 'c'Z'f'U' U'X'h'U'c'Z'f'U'
 h'j'W'n'f'j'j'X'g'f'Y'U'Y'U'X'f'Y'j'U'f'U'j'W'j'U'W'f'f'Y'i'g'U'X'h'a'Y'na'U'f'f''

>ifgNMc'f'Y'g'g'g'le'h'Ye'UjmicZ'd'cb)g'j'jW'g'k'Y'Ya'j'Y'X'c'bn'ic'dj?'dj'
 U'X'U'U'b'f'U'X'h'Y'g'j'jW'g'Y'W'Y'h'k'h'BY'k'N'U'U'X'U'X'g'i'h'5'Z'W'U'j' h'Y'
 g'j'jW'g'g'bc'f'Ac'g'f'ifgNMc'g'U'X'c'd'cb)g'j'jW'g'g'U'X'ei'U'Y''



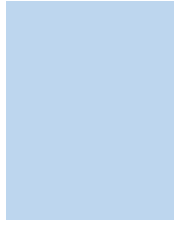
%(

7 b .

8 c% Y .

YdibU'zHI FyUW

5. NibegMc ZfUggh NYWdRUYDwYNI WAdJUBWV'ES6



U]Ugh Wád]fUj Y XOU le' UGM]b hY fy]U]]incZ hY Wád]UBW VifXS6
 WggZw]hg'HYVghjU]UVYXOUZfhl'g'YVg]ghYdk7 Paying Taxes 2010
 fMfhk\]WZfa Yd]fcZhYKcf X6U b] Doing Business ghXif HlgfYb]fU b g
 hYVg'cZd]h] NI YgUWgg%'S'ifg]M]dgU]X]bW]XgXOU dlc U]X]bW]Xh'
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