

PRIVATE SECTOR

OIC STATISTICAL
OUTLOOK
2 0 1 9



ORGANISATION OF
ISLAMIC COOPERATION



STATISTICAL, ECONOMIC AND SOCIAL RESEARCH
AND TRAINING CENTRE FOR ISLAMIC COUNTRIES

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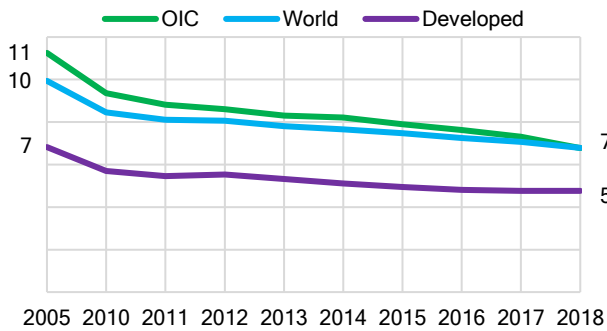
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Acronyms Used

GNI	Gross National Income
IMF	International Monetary Fund
OIC	Organisation of Islamic Cooperation
SESRIC	Statistical, Economic and Social Research and Training Centre for Islamic Countries
UAE	United Arab Emirates

PRIVATE SECTOR

Figure 1: Average Number of Procedures Required to Start a Business, 2005-2018



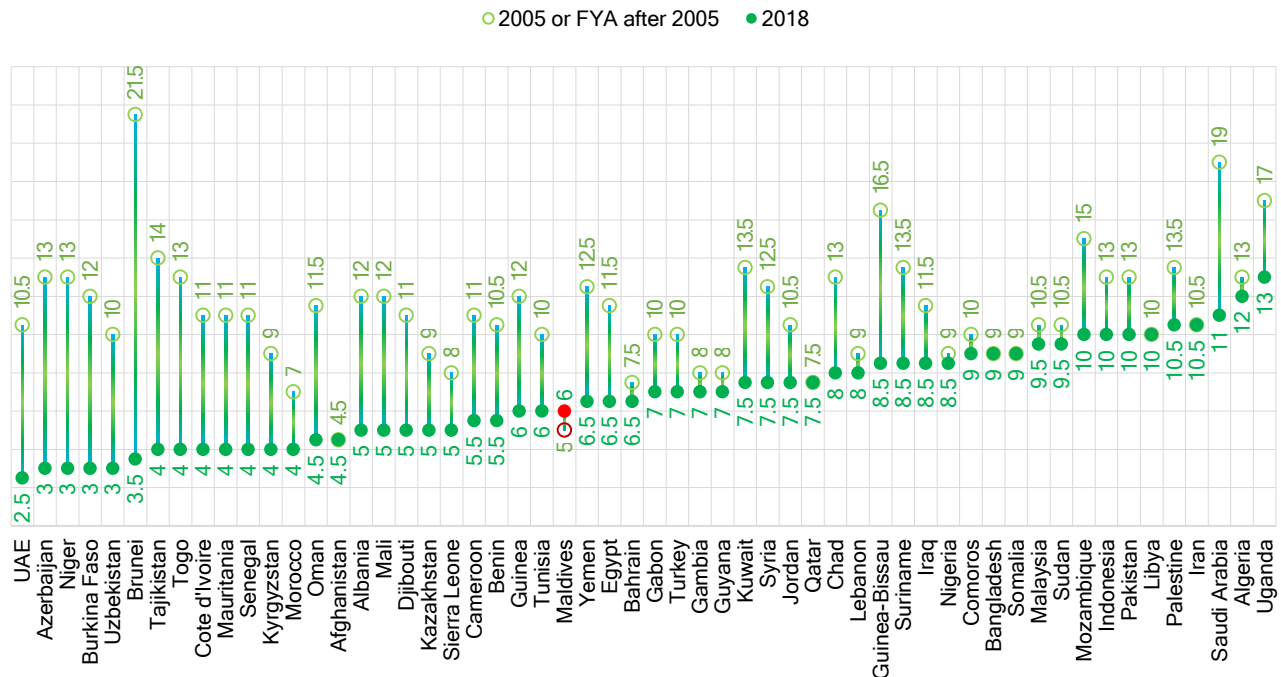
Source: SESRIC staff calculations based on data extracted on 03/01/2019 from World Bank Doing Business Indicators Database. Country grouping for Developed Countries group is based on IMF classification of “Advanced Economies”. The number of procedures is calculated as an average of both values for female and male.

Economies of the OIC countries are in transition from agriculture to services and industrial activities (SESRIC, 2018; SESRIC, 2019). In this transition, policies that contribute to improve business regulations are necessary to create jobs and grow

economies. In the OIC countries group, significant progress has been achieved in business regulatory environments to make doing business easier for entrepreneurs. Procedures, time, and official fees required to start a business substantially declined since 2005 in the OIC countries. Figures 1 to 6 clearly show this success story but they also present that there is still room for reforms in improving business regulation in the OIC countries relative to Developed countries.

The number of procedures required to start a business has fallen from 11 in 2005 to 7 in 2018 in the OIC countries group, which indicates a higher performance in building a business-friendly environment for entrepreneurs relative to the rest of the World (Figure 1). At the individual country level, for starting a business, UAE, Azerbaijan, Niger, Burkina Faso, and Uzbekistan had the lowest number of required procedures (3 procedures) in 2018. The decline in the number of procedures over time, on the other hand, varied considerably across countries (Figure 2). The top improvers were Tajikistan, Azerbaijan, Niger, Togo, Burkina Faso, Saudi Arabia, Guinea-Bissau, UAE, Albania, Mali, Oman, Cote d'Ivoire, Mauritania, Senegal, Uzbekistan, Kuwait, Yemen, Guinea, Djibouti, and Cameroon by lowering their required procedures more than 5 (Figure 2). However, for starting a business, more than half of the OIC countries still had a higher number of required procedures than the Developed countries' group average in 2018 (Figure 1, [Table 1](#) and [2](#)).

Figure 2: Change in Number of Procedures Required to Start a Business in OIC Countries, 2005 vs. 2018



Source: SESRIC staff calculations based on data extracted on 03/01/2019 from World Bank Doing Business Indicators Database. The number of procedures is calculated as an average of both values for female and male. Due to lack of data in 2005 for Bahrain (2007), Brunei (2006), Libya (2012), Qatar (2007), and Somalia (2015), the data from the years in parentheses next to country names were used. Maldives is the only OIC country to be observed with an increase in number of procedures, so year markers were shown in red colour.

The calendar days entrepreneurs spent on completing procedures to legally operate a business fell from 63 days in 2005 to 18 days in 2018 for the OIC countries group. Figure 3 clearly indicates that the time required to start a business declined more in the OIC countries group compared to others. However, it was still above that of the Developed countries group in

2018 (Figure 3). At the individual country level, Azerbaijan held the shortest time to start a business in 2018 (4 days). The noteworthy improvements with more than 50 days between 2003 and 2018 were recorded in Suriname, Guinea-Bissau, Mozambique, Indonesia, Azerbaijan, Mauritania, Tajikistan, Togo, Saudi Arabia, and Senegal ([Table 3](#) and [4](#)).

Figure 3: Average Calendar Days Required to Start a Business, 2005-2018

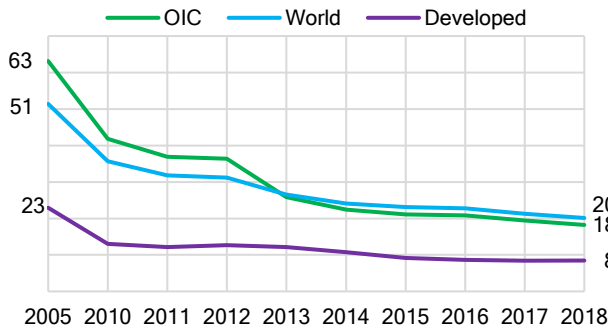
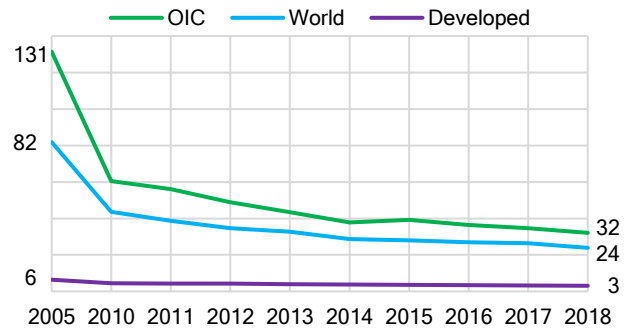


Figure 4: Cost of Business Start-Up Procedures, Percentage of GNI per Capita, 2005-2018

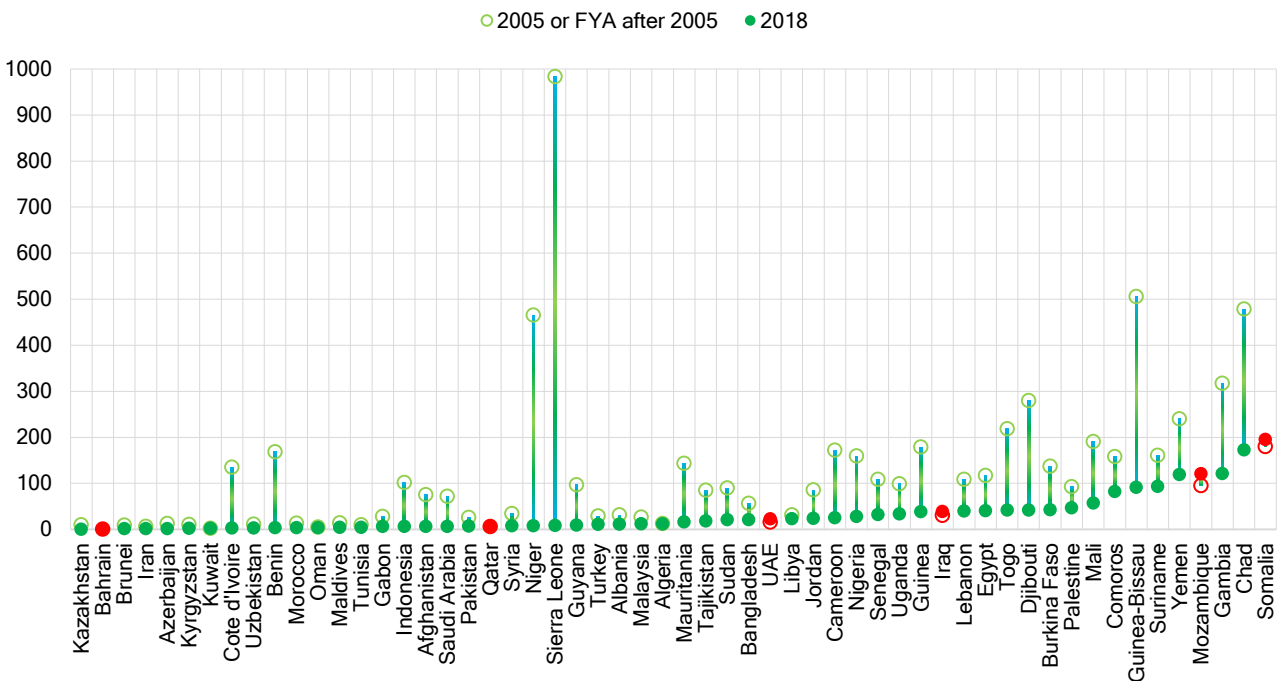


Source: SESRIC staff calculations based on data extracted on 03/01/2019 from World Bank Doing Business Indicators Database. The number of calendar days and cost of business start-up procedures are calculated as an average of both values for female and male.

Similar to procedures and time, the cost associated with all official fees for a small to medium-size limited liability company to formally operate has been on a downtrend globally. However, the OIC average declined more than 10 times between 2005 and 2018. The huge gap between the OIC average and the World average almost disappeared in 2018. Contrary to this improvement, the difference between the groups of Developing and Developed countries has continued (Figure 4). Among the OIC countries, Kazakhstan had

the lowest cost as a percentage of the economy's income per capita (0.3 %) in 2018. The improvement in the OIC countries as regards the cost requirement has been quite heterogeneous. 15 OIC countries including Sierra Leone, Niger, Guinea-Bissau, Chad, Djibouti, Gambia, Togo, Benin, Cameroon, Guinea, Mali, Cote d'Ivoire, Nigeria, Mauritania, and Yemen decreased the required cost as a percentage of income per capita more than 100 percentage points between 2005 and 2018 (Figure 5).

Figure 5: Cost of Business Start-Up Procedures of the OIC Countries, Percentage of GNI Per Capita, 2005 vs. 2018

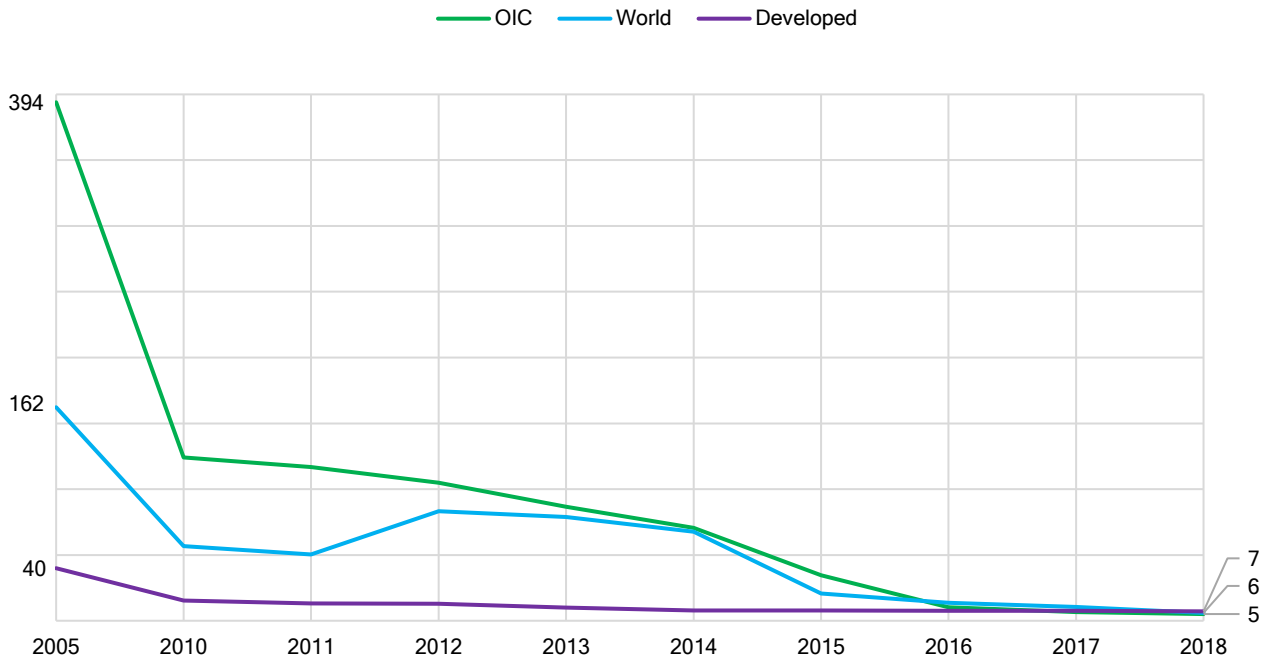


Source: SESRIC staff calculations based on data extracted on 03/01/2019 from World Bank Doing Business Indicators Database. Due to lack of data in 2005 for Bahrain (2007), Brunei (2006), Libya (2012), Qatar (2007), and Somalia (2015), the data from the years in parentheses next to country names were used. Bahrain, Iraq, Mozambique, Qatar, Somalia, and UAE are the OIC country to be observed with an increase in cost increases as a percentage of income, so year markers were shown in red colour.

The amount that an entrepreneur needs to deposit in a bank or with a notary to legally start a business varied considerably among countries in 2005. The percentage difference between the OIC countries group and others as a percentage of the economy's

income per capita was more than 200 percentage points in that year. In 2018, the paid-in minimum capital requirement was very close to 0% for almost all countries. The OIC countries have achieved significant improvements for this requirement since 2005 (Figure 6).

Figure 6: Minimum Paid-In Capital Required to Start a Business, Percent of GNI per Capita, 2005-2018



Source: SESRIC staff calculations based on data extracted on 03/01/2019 from World Bank Doing Business Indicators Database. The minimum paid-in capital required is calculated as an average of both values for female and male.

In addition to the improvement in procedures, time, cost and paid-in minimum capital requirement for starting a business, the OIC countries have also achieved significant progress by introducing important reforms in other areas of business regulation, such as

building warehouses, getting electricity, registering property, getting credit, paying taxes, enforcing contracts, and resolving insolvency.

Table 1: Procedures Required to Start a Business, Female (Number)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	5	6	6	6	5	5	5	5	5	5
Albania	12	6	6	5	5	5	5	5	5	5
Algeria	13	13	13	13	13	13	12	12	12	12
Azerbaijan	13	6	6	6	3	4	3	3	3	3
Bahrain		8	8	8	8	8	8	7	7	7
Bangladesh	9	9	9	9	9	9	9	9	9	9
Benin	11	11	10	9	8	8	8	6	6	6
Brunei		19	19	19	19	19	8	8	6	4
Burkina Faso	12	4	3	3	3	3	3	3	3	3
Cameroon	11	8	7	7	7	7	7	7	7	6
Chad	13	13	11	9	9	9	9	9	9	8
Comoros	10	10	10	9	9	9	9	9	9	9
Cote d'Ivoire	11	10	10	10	6	5	5	5	5	4
Djibouti	11	11	11	11	9	7	7	7	7	5
Egypt	12	10	10	10	10	10	10	10	10	7
Gabon	10	10	10	10	9	9	9	9	8	7
Gambia	8	8	8	8	8	7	7	7	7	7
Guinea	12	12	12	7	7	7	7	7	7	6
Guinea-Bissau	17	17	9	9	9	9	9	9	9	9
Guyana	8	8	8	7	7	7	7	7	7	7
Indonesia	13	11	10	10	11	12	12	11	11	10
Iran	11	10	10	11	11	11	11	11	11	11
Iraq	12	12	12	11	11	11	10	10	9	9
Jordan	11	8	8	8	8	8	8	8	8	8
Kazakhstan	9	7	7	7	7	7	6	5	5	5
Kuwait	14	14	13	13	13	13	13	13	10	8
Kyrgyzstan	9	4	4	4	4	4	4	4	4	4
Lebanon	9	8	8	8	8	8	8	8	8	8
Libya				10	10	10	10	10	10	10
Malaysia	11	10	7	7	7	7	7	10	10	10
Maldives	5	6	6	6	6	6	6	6	6	6
Mali	12	6	4	4	5	5	5	5	5	5
Mauritania	11	9	9	9	9	7	7	7	4	4
Morocco	7	7	7	7	6	6	5	5	4	4
Mozambique	15	10	10	10	10	10	10	10	10	10
Niger	13	9	9	9	6	6	6	4	3	3
Nigeria	9	8	8	8	9	9	9	9	9	9
Oman	12	7	7	7	7	7	7	5	5	5
Pakistan	13	13	13	13	13	13	13	13	13	10
Palestine	14	13	13	13	11	11	11	11	11	11
Qatar		10	9	9	9	9	9	9	9	8
Saudi Arabia	20	15	15	15	15	15	15	15	12	12
Senegal	11	5	4	4	4	4	4	4	4	4
Sierra Leone	8	6	6	6	6	6	6	5	5	5
Somalia							9	9	9	9
Sudan	11	11	11	11	11	11	11	11	11	10
Suriname	14	14	14	14	14	14	14	9	9	9
Syria	13	8	8	8	8	8	8	8	8	8
Tajikistan	14	8	5	5	5	4	4	5	4	4
Togo	13	7	7	6	7	6	6	5	5	4
Tunisia	10	10	10	10	10	10	10	10	10	6
Turkey	10	10	10	10	10	11	11	10	10	7
Turkmenistan										
Uganda	17	16	14	14	14	14	14	13	13	13
UAE	11	9	8	7	7	7	7	5	5	3
Uzbekistan	10	9	8	8	6	6	4	4	3	3
Yemen	13	7	7	7	7	7	7	7	7	7
OIC	11	10	9	9	9	8	8	8	8	7
World	10	9	8	8	8	8	8	7	7	7

Table 2: Procedures Required to Start a Business, Male (Number)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	4	5	5	5	4	4	4	4	4	4
Albania	12	6	6	5	5	5	5	5	5	5
Algeria	13	13	13	13	13	13	12	12	12	12
Azerbaijan	13	6	6	6	3	4	3	3	3	3
Bahrain		7	7	7	7	7	7	6	6	6
Bangladesh	9	9	9	9	9	9	9	9	9	9
Benin	10	10	9	8	7	7	7	5	5	5
Brunei		18	18	18	18	18	7	7	5	3
Burkina Faso	12	4	3	3	3	3	3	3	3	3
Cameroon	11	7	6	6	6	6	6	6	6	5
Chad	13	13	11	9	9	9	9	9	9	8
Comoros	10	10	10	9	9	9	9	9	9	9
Cote d'Ivoire	11	10	10	10	6	5	5	5	5	4
Djibouti	11	11	11	11	9	7	7	7	7	5
Egypt	11	9	9	9	9	9	9	9	9	6
Gabon	10	10	10	10	9	9	9	9	8	7
Gambia	8	8	8	8	8	7	7	7	7	7
Guinea	12	12	12	7	7	7	7	7	7	6
Guinea-Bissau	16	16	8	8	8	8	8	8	8	8
Guyana	8	8	8	7	7	7	7	7	7	7
Indonesia	13	11	10	10	11	12	12	11	11	10
Iran	10	9	9	10	10	10	10	10	10	10
Iraq	11	11	11	10	10	10	9	9	8	8
Jordan	10	7	7	7	7	7	7	7	7	7
Kazakhstan	9	7	7	7	7	7	6	5	5	5
Kuwait	13	13	12	12	12	12	12	12	9	7
Kyrgyzstan	9	4	4	4	4	4	4	4	4	4
Lebanon	9	8	8	8	8	8	8	8	8	8
Libya				10	10	10	10	10	10	10
Malaysia	10	9	6	6	6	6	6	9	9	9
Maldives	5	6	6	6	6	6	6	6	6	6
Mali	12	6	4	4	5	5	5	5	5	5
Mauritania	11	9	9	9	9	7	7	7	4	4
Morocco	7	7	7	7	6	6	5	5	4	4
Mozambique	15	10	10	10	10	10	10	10	10	10
Niger	13	9	9	9	6	6	6	4	3	3
Nigeria	9	8	8	8	9	9	9	9	9	9
Oman	11	6	6	6	6	6	6	4	4	4
Pakistan	13	13	13	13	13	13	13	13	13	10
Palestine	13	12	12	12	10	10	10	10	10	10
Qatar		9	8	8	8	8	8	8	8	7
Saudi Arabia	18	13	13	13	13	13	13	13	10	10
Senegal	11	5	4	4	4	4	4	4	4	4
Sierra Leone	8	6	6	6	6	6	6	5	5	5
Somalia							9	9	9	9
Sudan	10	10	10	10	10	10	10	10	10	9
Suriname	13	13	13	13	13	13	13	8	8	8
Syria	12	7	7	7	7	7	7	7	7	7
Tajikistan	14	8	5	5	5	4	4	5	4	4
Togo	13	7	7	6	7	6	6	5	5	4
Tunisia	10	10	10	10	10	10	10	10	10	6
Turkey	10	10	10	10	10	11	11	10	10	7
Turkmenistan										
Uganda	17	16	14	14	14	14	14	13	13	13
UAE	10	8	7	6	6	6	6	4	4	2
Uzbekistan	10	9	8	8	6	6	4	4	3	3
Yemen	12	6	6	6	6	6	6	6	6	6
OIC	11	9	9	8	8	8	8	7	7	7
World	10	8	8	8	8	8	7	7	7	7

Table 3: Time Required to Start a Business, Female (Days)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	10	10	10	10	7	9	9	9	9	9
Albania	41	6	6	5	5	5	5	5	5	5
Algeria	22	22	22	22	22	20	18	18	18	18
Azerbaijan	113	8	8	8	7	6	4	4	4	4
Bahrain		10	10	10	10	10	10	9	9	9
Bangladesh	52	28	28	28	22	20	20	20	20	20
Benin	35	35	33	30	19	13	13	9	9	9
Brunei		109	105	105	105	105	15	15	13	6
Burkina Faso	40	14	13	13	13	13	13	13	13	13
Cameroon	45	21	17	17	17	17	17	17	17	14
Chad	62	62	53	60	60	60	60	60	60	58
Comoros	30	22	22	20	16	16	16	16	16	16
Cote d'Ivoire	45	40	32	32	8	7	7	7	8	6
Djibouti	44	37	37	37	17	14	14	14	14	13
Egypt	27	13	13	13	13	13	17	17	17	12
Gabon	54	54	54	54	47	47	47	47	33	31
Gambia	28	27	27	27	27	26	25	25	25	25
Guinea	40	40	40	43	23	15	15	15	15	15
Guinea-Bissau	260	217	9	9	9	9	9	9	9	9
Guyana	42	23	19	18	18	18	18	18	18	18
Indonesia	164	49	48	48	76	53	48	25	23	20
Iran	81	65	65	74	74	73	73	73	73	73
Iraq	31	31	31	28	28	28	35	35	27	27
Jordan	17	13	13	13	13	13	13	13	13	13
Kazakhstan	31	25	25	25	18	16	11	9	9	5
Kuwait	36	36	33	33	33	32	32	62	39	36
Kyrgyzstan	21	14	14	14	10	10	10	10	10	10
Lebanon	53	15	15	15	15	15	15	15	15	15
Libya				35	35	35	35	35	35	35
Malaysia	38	18	9	10	10	8	8	24	24	14
Maldives	9	12	12	12	12	12	12	12	12	12
Mali	27	8	8	8	11	11	9	9	11	11
Mauritania	82	19	19	19	19	8	8	8	6	6
Morocco	12	12	12	12	12	12	11	10	9	9
Mozambique	179	21	21	21	21	21	21	21	17	17
Niger	35	17	17	17	17	15	15	10	7	7
Nigeria	37	25	28	28	30	30	30	25	19	11
Oman	36	13	9	9	9	9	9	7	7	7
Pakistan	23	21	20	20	20	20	20	20	20	17
Palestine	75	64	63	50	48	44	44	44	44	44
Qatar		11	10	10	10	10	10	10	10	9
Saudi Arabia	76	29	29	26	26	26	25	21	19	19
Senegal	57	9	6	6	6	6	6	6	6	6
Sierra Leone	26	12	12	12	12	12	10	8	8	8
Somalia							70	70	70	70
Sudan	39	37	37	37	37	37	37	37	37	35
Suriname	698	691	691	691	205	85	85	67	67	67
Syria	44	14	14	14	14	14	14	16	16	16
Tajikistan	79	16	13	13	22	28	11	22	11	11
Togo	63	84	84	38	19	10	10	6	6	6
Tunisia	12	12	12	12	12	12	12	12	12	8
Turkey	11	11	11	11	11	11	11	10	10	7
Turkmenistan										
Uganda	36	26	26	29	28	28	27	26	24	24
UAE	20	16	14	9	9	9	9	9	9	5
Uzbekistan	28	14	13	11	8	8	6	6	5	4
Yemen	64	13	13	41	41	41	41	41	41	41
OIC	63	42	37	37	26	23	21	21	20	18
World	51	36	32	31	27	24	23	23	21	20

Table 4: Time Required to Start a Business, Male (Days)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	9	9	9	9	6	8	8	8	8	8
Albania	41	6	6	5	5	5	5	5	5	5
Algeria	22	22	22	22	22	20	18	18	18	18
Azerbaijan	113	8	8	8	7	6	4	4	4	4
Bahrain		9	9	9	9	9	9	8	8	8
Bangladesh	52	28	28	28	22	20	20	20	20	20
Benin	34	34	32	29	18	12	12	8	8	8
Brunei		108	104	104	104	104	14	14	12	5
Burkina Faso	40	14	13	13	13	13	13	13	13	13
Cameroon	45	20	16	16	16	16	16	16	16	13
Chad	62	62	53	60	60	60	60	60	60	58
Comoros	30	22	22	20	16	16	16	16	16	16
Cote d'Ivoire	45	40	32	32	8	7	7	7	8	6
Djibouti	44	37	37	37	17	14	14	14	14	13
Egypt	26	12	12	12	12	12	16	16	16	11
Gabon	54	54	54	54	47	47	47	47	33	31
Gambia	28	27	27	27	27	26	25	25	25	25
Guinea	40	40	40	43	23	15	15	15	15	15
Guinea-Bissau	259	216	8	8	8	8	8	8	8	8
Guyana	42	23	19	18	18	18	18	18	18	18
Indonesia	164	49	48	48	76	53	48	25	23	20
Iran	80	64	64	73	73	72	72	72	72	72
Iraq	30	30	30	27	27	27	34	34	26	26
Jordan	16	12	12	12	12	12	12	12	12	12
Kazakhstan	31	25	25	25	18	16	11	9	9	5
Kuwait	35	35	32	32	32	31	31	61	38	35
Kyrgyzstan	21	14	14	14	10	10	10	10	10	10
Lebanon	53	15	15	15	15	15	15	15	15	15
Libya				35	35	35	35	35	35	35
Malaysia	37	17	8	9	9	7	7	23	23	13
Maldives	9	12	12	12	12	12	12	12	12	12
Mali	27	8	8	8	11	11	9	9	11	11
Mauritania	82	19	19	19	19	8	8	8	6	6
Morocco	12	12	12	12	12	12	11	10	9	9
Mozambique	179	21	21	21	21	21	21	21	17	17
Niger	35	17	17	17	17	15	15	10	7	7
Nigeria	37	25	28	28	30	30	30	25	19	11
Oman	35	12	8	8	8	8	8	6	6	6
Pakistan	23	21	20	20	20	20	20	20	20	17
Palestine	74	63	62	49	47	43	43	43	43	43
Qatar		10	9	9	9	9	9	9	9	8
Saudi Arabia	74	27	27	24	24	24	23	19	17	17
Senegal	57	9	6	6	6	6	6	6	6	6
Sierra Leone	26	12	12	12	12	12	10	8	8	8
Somalia							70	70	70	70
Sudan	38	36	36	36	36	36	36	36	36	34
Suriname	697	690	690	690	204	84	84	66	66	66
Syria	43	13	13	13	13	13	13	15	15	15
Tajikistan	79	16	13	13	22	28	11	22	11	11
Togo	63	84	84	38	19	10	10	6	6	6
Tunisia	12	12	12	12	12	12	12	12	12	8
Turkey	11	11	11	11	11	11	11	10	10	7
Turkmenistan										
Uganda	36	26	26	29	28	28	27	26	24	24
UAE	19	15	13	8	8	8	8	8	8	4
Uzbekistan	28	14	13	11	8	8	6	6	5	4
Yemen	63	12	12	40	40	40	40	40	40	40
OIC	63	42	37	36	26	22	21	21	19	18
World	51	36	32	31	26	24	23	23	21	20

Table 5: Cost of Business Start-Up Procedures, Female (% of GNI per capita) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	75	27	26	23	14	15	19	20	82	6
Albania	31	32	29	22	21	10	10	13	12	11
Algeria	12	13	12	12	12	11	11	11	13	12
Azerbaijan	12	3	3	2	1	3	2	2	2	1
Bahrain		1	1	1	1	1	1	1	1	1
Bangladesh	56	21	20	20	19	17	14	16	23	21
Benin	168	154	150	127	123	56	45	4	4	4
Brunei		14	12	11	10	10	1	2	1	1
Burkina Faso	137	50	48	47	45	45	44	43	43	43
Cameroon	172	46	41	36	37	35	33	32	36	25
Chad	478	227	209	202	186	151	150	160	171	172
Comoros	158	138	138	115	90	87	90	98	84	83
Cote d'Ivoire	135	133	133	130	44	20	19	19	17	3
Djibouti	280	215	215	196	214	203	197	156	59	42
Egypt	117	23	24	24	23	22	20	20	19	40
Gabon	28	22	17	15	13	13	15	14	7	6
Gambia	317	200	206	159	174	131	142	125	128	121
Guinea	179	148	118	95	83	78	74	73	63	38
Guinea-Bissau	506	183	102	86	93	103	118	106	100	91
Guyana	97	17	13	14	12	12	11	11	10	9
Indonesia	102	26	24	23	22	21	20	19	11	6
Iran	6	4	4	3	3	3	3	1	1	1
Iraq	30	93	102	71	37	36	37	52	43	39
Jordan	86	25	22	22	21	20	19	21	24	24
Kazakhstan	10	1	1	1	1	1	1	0	0	0
Kuwait	2	1	1	1	1	2	2	3	2	2
Kyrgyzstan	10	4	4	3	3	2	2	2	2	2
Lebanon	109	75	67	36	35	34	34	41	42	40
Libya				32	19	20	27	31	30	23
Malaysia	27	18	16	15	8	7	7	14	13	12
Maldives	14	9	9	6	6	6	5	5	5	4
Mali	191	80	91	86	77	78	71	61	58	57
Mauritania	144	56	48	48	46	21	19	19	19	16
Morocco	13	10	10	10	10	9	9	8	8	4
Mozambique	95	57	48	53	50	46	58	65	93	121
Niger	465	119	114	113	80	77	68	32	8	8
Nigeria	159	76	69	63	59	33	31	31	29	28
Oman	5	3	3	3	2	2	3	4	4	4
Pakistan	26	18	18	17	16	15	14	13	8	7
Palestine	93	95	97	92	87	88	84	47	45	47
Qatar		7	6	5	5	5	5	6	7	7
Saudi Arabia	72	10	9	7	7	6	6	6	7	7
Senegal	109	63	68	64	64	64	63	63	34	32
Sierra Leone	983	111	93	80	44	38	44	9	10	8
Somalia							180	177	204	195
Sudan	90	49	44	28	28	25	15	31	28	21
Suriname	161	115	109	105	102	100	101	97	94	93
Syria	35	38	17	16	13	14	9	9	8	8
Tajikistan	85	37	33	27	26	23	22	17	19	18
Togo	218	178	177	142	121	95	78	71	66	42
Tunisia	10	5	4	4	5	4	4	5	5	4
Turkey	29	18	18	18	19	23	22	22	16	11
Turkmenistan										
Uganda	99	94	85	77	78	64	40	37	34	34
UAE	16	13	13	11	11	11	11	13	13	23
Uzbekistan	12	11	5	4	4	3	3	3	3	3
Yemen	240	82	84	72	66	66	68	82	74	119
OIC	131	60	56	49	43	38	39	36	35	32
World	82	44	39	35	33	29	28	27	26	24

Table 6: Cost of Business Start-Up Procedures, Male (% of GNI per capita) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	75	27	26	23	14	15	19	20	82	6
Albania	31	32	29	22	21	10	10	13	12	11
Algeria	12	13	12	12	12	11	11	11	13	12
Azerbaijan	12	3	3	2	1	3	2	2	2	1
Bahrain		1	1	1	1	1	1	1	1	1
Bangladesh	56	21	20	20	19	17	14	16	23	21
Benin	168	154	150	127	123	56	45	4	4	4
Brunei		14	12	11	10	10	1	2	1	1
Burkina Faso	137	50	48	47	45	45	44	43	43	43
Cameroon	172	46	40	36	36	34	33	32	36	25
Chad	478	227	209	202	186	151	150	160	171	172
Comoros	158	138	138	115	90	87	90	98	84	83
Cote d'Ivoire	135	133	133	130	44	20	19	19	17	3
Djibouti	280	215	215	196	214	203	197	156	59	42
Egypt	117	23	24	24	23	22	20	20	19	40
Gabon	28	22	17	15	13	13	15	14	7	6
Gambia	317	200	206	159	174	131	142	125	128	121
Guinea	179	148	118	95	83	78	74	73	63	38
Guinea-Bissau	506	183	102	86	93	103	118	106	100	91
Guyana	97	17	13	14	12	12	11	11	10	9
Indonesia	102	26	24	23	22	21	20	19	11	6
Iran	6	4	4	3	3	3	3	1	1	1
Iraq	30	93	102	71	37	36	37	52	43	39
Jordan	86	25	22	22	21	20	19	21	24	24
Kazakhstan	10	1	1	1	1	1	1	0	0	0
Kuwait	2	1	1	1	1	2	2	3	2	2
Kyrgyzstan	10	4	4	3	3	2	2	2	2	2
Lebanon	109	75	67	36	35	34	34	41	42	40
Libya				32	19	20	27	31	30	23
Malaysia	27	18	16	15	8	7	7	14	13	12
Maldives	14	9	9	6	6	6	5	5	5	4
Mali	191	80	91	86	77	78	71	61	58	57
Mauritania	144	56	48	48	46	21	19	19	19	16
Morocco	13	10	10	10	10	9	9	8	8	4
Mozambique	95	57	48	53	50	46	58	65	93	121
Niger	465	119	114	113	80	77	68	32	8	8
Nigeria	159	76	69	63	59	33	31	31	29	28
Oman	5	3	3	3	2	2	3	4	4	4
Pakistan	26	18	18	17	16	15	14	13	8	7
Palestine	93	95	97	92	87	88	84	47	45	47
Qatar		7	6	5	5	5	5	6	7	7
Saudi Arabia	72	10	9	7	7	6	6	6	7	7
Senegal	109	63	68	64	64	64	63	63	34	32
Sierra Leone	983	111	93	80	44	38	44	9	10	8
Somalia							180	177	204	195
Sudan	90	49	44	28	28	25	15	31	28	21
Suriname	161	115	109	105	102	100	101	97	94	93
Syria	35	38	17	16	13	14	9	9	8	8
Tajikistan	85	37	33	27	26	23	22	17	19	18
Togo	218	178	177	142	121	95	78	71	66	42
Tunisia	10	5	4	4	5	4	4	5	5	4
Turkey	29	18	18	18	19	23	22	22	16	11
Turkmenistan										
Uganda	99	94	85	77	78	64	40	37	34	34
UAE	16	13	13	11	11	11	11	13	13	23
Uzbekistan	12	11	5	4	4	3	3	3	3	3
Yemen	240	82	84	72	66	66	68	82	74	119
OIC	131	60	56	49	43	38	39	36	35	32
World	82	44	39	35	33	29	28	27	26	24

Table 7: Minimum Paid-In Capital Required to Start a Business (% of GNI per capita) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	0	0	0	0	0	0	0	0	0	0
Albania	40	0	0	0	0	0	0	0	0	0
Algeria	55	34	31	27	29	24	24	0	0	0
Azerbaijan	0	0	0	0	0	0	0	0	0	0
Bahrain		223	260	230	227	192	190	3	3	3
Bangladesh	0	0	0	0	0	0	0	0	0	0
Benin	323	285	280	265	261	6	6	5	5	5
Brunei		0	0	0	0	0	0	0	0	0
Burkina Faso	484	416	373	354	306	309	29	7	7	7
Cameroon	217	192	183	168	172	156	144	138	17	12
Chad	619	387	345	289	252	202	201	22	26	26
Comoros	259	246	253	262	237	227	31	35	29	29
Cote d'Ivoire	225	203	200	185	164	3	3	3	3	3
Djibouti	605	434	434	384	0	0	0	0	0	0
Egypt	740	0	0	0	0	0	0	0	0	0
Gabon	42	33	26	22	19	20	11	11	3	3
Gambia	0	0	0	0	0	0	0	0	0	0
Guinea	620	519	407	325	314	416	14	14	9	5
Guinea-Bissau	1,102	415	399	338	364	401	346	7	7	6
Guyana	0	0	0	0	0	0	0	0	0	0
Indonesia	49	53	47	42	39	36	31	0	0	0
Iran	0	0	0	0	0	0	0	0	0	0
Iraq	32	44	36	25	13	13	13	19	19	17
Jordan	1,012	18	0	0	0	0	0	0	0	0
Kazakhstan	28	16	13	0	0	0	0	0	0	0
Kuwait	134	83	72	57	78	74	8	10	9	0
Kyrgyzstan	1	0	0	0	0	0	0	0	0	0
Lebanon	69	40	35	35	35	33	33	41	42	39
Libya				45	19	20	35	43	42	27
Malaysia	0	0	0	0	0	0	0	0	0	0
Maldives	7	4	4	2	2	2	2	2	2	1
Mali	491	307	348	332	295	301	274	6	6	5
Mauritania	878	412	335	328	314	332	0	0	0	0
Morocco	70	11	11	0	0	0	0	0	0	0
Mozambique	12	0	0	0	0	0	0	0	0	0
Niger	761	613	584	573	528	492	46	48	12	12
Nigeria	0	0	0	0	0	0	0	0	0	0
Oman	649	288	272	223	210	206	274	0	0	0
Pakistan	0	0	0	0	0	0	0	0	0	0
Palestine	56	216	219	207	0	0	0	0	0	0
Qatar		90	77	61	62	63	62	0	0	0
Saudi Arabia	1,230	0	0	0	0	0	0	0	0	0
Senegal	260	205	203	192	192	19	5	5	5	4
Sierra Leone	49	23	19	17	9	8	0	0	0	0
Somalia							0	0	0	0
Sudan	0	0	0	0	0	0	0	0	0	0
Suriname	2	1	1	0	0	0	0	0	0	0
Syria	5,112	355	319	307	222	272	115	106	84	76
Tajikistan	429	9	0	0	0	0	0	0	0	0
Togo	460	487	485	436	389	38	35	34	32	7
Tunisia	30	0	0	0	0	0	0	0	0	0
Turkey	21	10	9	7	13	12	11	10	8	0
Turkmenistan										
Uganda	0	0	0	0	0	0	0	0	0	0
UAE	201	0	0	0	0	0	0	0	0	0
Uzbekistan	20	33	27	27	0	0	0	0	0	0
Yemen	2,703	0	0	0	0	0	0	0	0	0
OIC	394	124	117	105	87	70	35	10	7	5
World	162	57	51	83	79	68	21	14	10	6

Table 8: Procedures Required to Build a Warehouse (Number)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	13	13	13	13	13	13	13	13	13	13
Albania	23	23				21		18	18	18
Algeria	19	19	19	19	19	19	19	19	19	19
Azerbaijan	24	24	24	24	26	25	19	19	19	18
Bahrain		11	11	11	11	11	11	11	11	11
Bangladesh	13	16	16	16	16	16	16	16	16	16
Benin	10	10	10	9	13	13	13	13	13	13
Brunei		20	20	20	20	20	20	23	20	20
Burkina Faso	29	14	14	14	14	14	14	14	14	14
Cameroon	10	12	12	12	14	15	15	15	15	15
Chad	12	12	12	13	13	13	13	13	13	13
Comoros	10	10	10	10	10	10	10	10	10	10
Cote d'Ivoire	24	24	24	24	24	24	24	25	21	21
Djibouti	13	17	17	17	17	17	17	17	17	17
Egypt	22	20	19	19	19	19	19	19	19	19
Gabon	14	14	14	14	13	13	14	14	14	14
Gambia	12	12	12	12	12	12	12	12	12	12
Guinea	14	14	14	14	14	14	14	15	15	15
Guinea-Bissau	13	13	13	13	13	13	13	13	13	13
Guyana	10	17	17	17	17	17	17	17	17	17
Indonesia	17	17	17	17	17	17	17	17	17	17
Iran	17	15	15	15	15	15	15	15	16	16
Iraq	12	12	12	12	12	12	12	11	11	11
Jordan	23	21	21	21	20	20	20	20	20	20
Kazakhstan	35	28	28	28	28	28	21	18	18	18
Kuwait	23	23	23	23	23	23	23	23	23	23
Kyrgyzstan	21	11	11	11	11	11	11	11	11	11
Lebanon	21	21	21	21	22	22	22	22	22	22
Libya										
Malaysia	21	21	22	37	14	14	14	14	14	11
Maldives	9	9	9	9	9	9	10	10	10	10
Mali	12	13	13	13	13	13	13	13	13	13
Mauritania	17	17	13	13	13	13	13	13	13	13
Morocco	13	13	12	12	12	12	13	13	13	13
Mozambique	11	11	11	11	11	11	11	11	11	11
Niger	24	15	15	15	15	15	15	15	15	15
Nigeria	18	18	18	18	17	17	17	17	16	16
Oman	14	14	14	14	14	14	14	14	14	14
Pakistan	17	17	17	17	18	18	19	19	19	19
Palestine	21	21	21	21	21	21	20	20	20	20
Qatar	..	16	16	16	16	16	16	16	16	16
Saudi Arabia	19	15	17	17	17	17	17	17	17	17
Senegal	13	14	14	14	14	14	14	14	14	14
Sierra Leone	41	18	17	17	17	17	17	17	17	17
Somalia										
Sudan	15	14	14	14	14	14	14	14	14	14
Suriname	10	10	10	10	10	10	10	10	10	10
Syria	20	20	20	20						
Tajikistan	27	25	25	25	25	25	25	25	25	25
Togo	12	12	12	12	12	11	11	11	11	11
Tunisia	18	18	18	17	17	17	17	17	17	17
Turkey	22	22	22	20	19	19	18	18	18	18
Turkmenistan										
Uganda	17	17	17	17	18	18	18	18	18	18
UAE	18	14	13	12	11	11	10	14	14	14
Uzbekistan	22	22	22	22	22	22	22	22	17	17
Yemen	11	11	11	11	11	11	11	..	..	..
OIC	18	16	16	16	16	16	16	16	16	16
World	16	16	16	15	15	15	15	15	15	15

Table 9: Time Required to Build a Warehouse (Days)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	358	358	358	358	354	199	199	199	199	199
Albania	366	365				273		299	299	299
Algeria	218	218	218	218	218	218	226	136	136	136
Azerbaijan	204	204	205	205	213	163	208	196	196	116
Bahrain		174	174	174	174	174	174	174	174	174
Bangladesh	301	280	280	280	273	273	273	273	274	274
Benin	238	227	227	137	120	111	88	88	88	88
Brunei		111	111	111	111	111	111	85	83	83
Burkina Faso	206	121	121	121	121	121	121	121	121	121
Cameroon	199	189	189	189	158	151	150	135	135	135
Chad	176	176	176	221	221	226	226	226	226	226
Comoros	108	108	108	108	108	108	108	108	108	108
Cote d'Ivoire	623	564	564	549	432	372	372	372	162	162
Djibouti	188	193	193	193	193	148	148	148	148	148
Egypt	224	173	172	172	172	172	172	172	172	173
Gabon	281	281	281	281	216	201	336	336	276	276
Gambia	143	144	144	144	144	144	144	144	144	144
Guinea	160	160	160	160	160	160	160	161	161	151
Guinea-Bissau	128	128	128	128	143	143	143	143	143	143
Guyana	186	208	208	208	208	208	208	208	208	208
Indonesia	191	191	191	191	200	200	200	200	200	200
Iran	402	100	100	100	100	100	100	100	130	130
Iraq	229	229	229	229	229	229	229	167	167	167
Jordan	95	67	67	67	66	66	66	66	66	66
Kazakhstan	264	220	220	220	210	190	174	102	102	102
Kuwait	220	220	220	220	220	236	236	236	236	231
Kyrgyzstan	374	142	142	142	142	142	142	142	142	142
Lebanon	274	274	274	274	277	277	277	277	277	277
Libya										
Malaysia	285	261	172	127	109	78	78	78	78	54
Maldives	140	140	140	140	140	140	140	140	140	140
Mali	260	164	164	164	164	124	124	124	124	124
Mauritania	153	153	104	104	104	104	104	104	104	104
Morocco	115	105	94	94	94	94	91	89	89	88
Mozambique	242	242	242	242	137	137	118	118	118	118
Niger	318	308	308	152	152	152	112	112	91	91
Nigeria	131	131	131	131	110	110	110	110	110	110
Oman	183	183	172	172	172	172	172	172	172	172
Pakistan	275	267	267	267	264	264	264	264	263	263
Palestine	109	109	109	109	109	109	108	108	108	108
Qatar		58	58	58	58	58	58	58	58	58
Saudi Arabia	124	82	92	92	92	92	92	92	92	92
Senegal	252	267	267	267	267	222	177	177	177	177
Sierra Leone	222	183	182	182	182	182	182	182	182	182
Somalia										
Sudan	270	240	240	240	240	240	240	240	240	240
Suriname	253	253	253	253	223	223	223	223	223	223
Syria	87	87	87	87						
Tajikistan	246	197	197	197	197	182	182	182	182	182
Togo	300	300	300	300	166	163	163	163	163	163
Tunisia	89	96	96	95	95	95	95	95	95	95
Turkey	143	143	143	124	107	104	103	103	103	103
Turkmenistan										
Uganda	145	146	146	146	149	128	122	122	122	114
UAE	83	49	48	47	47	47	47	52	51	51
Uzbekistan	261	261	261	261	258	258	258	258	246	246
Yemen	109	109	109	184	184	184	184			
OIC	219	192	186	182	173	166	164	161	156	153
World	207	190	185	177	170	166	165	161	160	158

Table 10: Cost to Build a Warehouse (% of Warehouse value) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	166.5	85.6	80.5	71.2	66.9	59.4	61.2	66.0	71.7	73.0
Albania	4.1	3.8				3.6		5.7	5.6	5.6
Algeria	16.6	10.5	9.3	8.2	8.7	7.4	7.9	8.1	8.1	7.8
Azerbaijan	24.0	7.4	6.5	5.7	5.5	4.5	6.3	6.9	6.6	1.9
Bahrain		3.5	4.1	3.6	3.6	3.0	3.0	4.3	3.7	3.9
Bangladesh	9.9	4.9	4.5	4.0	3.4	3.1	2.5	2.2	2.0	1.8
Benin	3.9	3.1	3.0	2.9	3.3	3.2	3.4	3.0	2.9	2.9
Brunei		0.5	0.5	0.4	0.4	0.4	0.4	2.2	1.8	1.9
Burkina Faso	14.8	10.4	6.5	6.4	5.6	5.5	5.1	5.0	4.8	4.7
Cameroon	8.8	7.9	7.6	7.0	7.0	13.9	14.4	14.1	15.3	13.4
Chad	11.0	9.1	9.1	8.6	8.3	10.7	10.7	11.2	12.0	12.0
Comoros	1.4	1.2	1.2	1.2	1.1	1.3	1.4	1.5	1.3	1.2
Cote d'Ivoire	5.7	5.0	5.1	4.7	4.1	3.5	3.2	5.8	5.4	5.2
Djibouti	6.3	5.3	8.1	7.5	7.3	7.0	6.7	6.6	5.1	5.1
Egypt	20.4	4.1	3.7	3.3	2.8	2.6	2.3	2.1	2.0	1.6
Gabon	1.1	1.0	0.9	1.0	0.9	0.9	1.0	1.0	1.1	1.0
Gambia	5.0	4.0	3.7	2.4	2.7	2.5	2.5	2.2	2.2	2.0
Guinea	6.7	6.8	5.3	2.2	2.1	2.0	1.9	1.9	3.9	1.6
Guinea-Bissau	113.7	42.8	41.2	34.9	37.6	41.4	35.7	30.5	28.2	24.6
Guyana	6.8	2.5	2.0	2.1	1.9	1.7	1.6	1.6	1.5	1.4
Indonesia	11.0	4.8	4.2	3.8	6.8	6.3	5.5	5.1	4.8	4.4
Iran	21.0	11.9	11.6	9.9	9.3	10.3	7.1	6.7	7.0	6.6
Iraq	0.5	0.6	0.5	0.5	0.2	0.2	0.2	0.3	0.3	0.3
Jordan	23.6	12.6	10.7	10.6	10.0	9.6	9.2	10.1	12.1	12.0
Kazakhstan	7.5	2.7	2.3	2.0	1.7	1.5	1.4	1.7	1.9	2.0
Kuwait	2.2	1.4	1.2	1.0	1.0	0.9	1.0	1.3	1.1	1.2
Kyrgyzstan	14.3	2.8	3.2	2.6	2.4	2.1	1.9	1.8	1.7	1.5
Lebanon	8.1	6.0	5.6	5.6	6.7	6.4	6.4	7.3	7.5	7.1
Libya										
Malaysia	0.2	0.2	0.1	0.3	1.3	1.4	1.4	1.4	1.4	1.4
Maldives	0.5	0.3	0.2	0.2	0.2	0.2	0.5	0.5	0.5	0.4
Mali	23.3	7.7	8.7	8.3	7.4	8.3	7.6	6.5	6.2	5.9
Mauritania	6.7	4.8	4.5	4.5	4.5	4.5	4.3	4.3	4.3	4.2
Morocco	6.4	4.3	4.1	3.9	3.9	3.7	3.7	3.5	3.5	3.4
Mozambique	15.0	8.6	7.8	7.1	7.4	6.7	6.2	6.2	6.3	6.5
Niger	26.0	21.1	20.1	19.7	18.2	17.0	16.1	16.6	13.3	11.6
Nigeria	278.2	106.8	95.6	79.1	56.3	28.0	25.7	24.8	23.2	21.5
Oman	2.7	1.2	1.1	0.9	0.9	0.8	1.1	1.4	1.3	1.4
Pakistan	12.9	5.8	8.1	6.7	5.2	7.8	7.4	7.0	9.1	9.0
Palestine	35.1	28.9	29.7	28.1	26.9	27.2	26.0	14.5	13.9	14.4
Qatar		2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Saudi Arabia	0.9	0.7	2.4	1.9	1.9	1.5	1.6	1.9	2.1	2.1
Senegal	4.2	6.4	8.8	8.4	8.4	10.3	10.3	10.4	10.1	9.8
Sierra Leone	65.2	36.0	34.7	34.4	19.9	17.0	16.3	17.9	22.8	21.4
Somalia										
Sudan	16.7	8.9	7.6	4.6	4.8	4.5	2.5	2.2	2.0	1.5
Suriname	0.7	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Syria	17.9	11.1	10.0	9.6						
Tajikistan	10.6	4.5	4.1	3.6	3.5	2.3	2.2	2.1	2.0	2.0
Togo	20.5	22.2	22.1	20.0	17.8	16.0	14.9	14.6	13.5	8.5
Tunisia	16.1	9.3	8.7	7.8	7.3	6.7	6.3	6.4	6.2	5.9
Turkey	15.5	9.0	8.3	5.9	5.5	5.7	5.3	5.1	4.3	3.9
Turkmenistan										
Uganda	32.7	18.5	16.5	14.8	14.5	11.8	9.7	9.0	8.0	8.1
UAE	2.2	2.2	2.3	2.2	2.3	2.3	2.3	2.3	2.3	2.3
Uzbekistan	10.6	5.0	4.5	4.2	4.3	4.1	4.0	3.8	3.4	3.3
Yemen	2.3	1.2	1.1	1.0	0.9	0.9	0.9			
OIC	22.3	10.9	10.5	9.3	8.4	7.7	7.4	7.3	7.4	6.9
World	12.9	8.3	7.2	6.9	6.4	6.0	5.5	5.5	5.3	4.8

Table 11: Procedures Required to Connect to Electricity (Number)

COUNTRY	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	5	6	6	6	6	6	6	6	6
Albania	6	6	6	6	6	6	6	6	6
Algeria	5	5	5	5	5	5	5	5	5
Azerbaijan	7	7	7	7	7	7	7	7	7
Bahrain	5	5	5	5	5	5	5	5	5
Bangladesh	8	8	9	9	9	9	9	9	9
Benin	5	5	5	5	5	5	5	5	5
Brunei	6	6	6	6	6	6	5	6	5
Burkina Faso	4	4	4	4	4	4	4	4	4
Cameroon	4	4	4	4	4	4	4	4	4
Chad	6	6	6	6	6	6	6	6	6
Comoros	3	3	3	3	3	3	3	3	3
Cote d'Ivoire	8	8	8	8	8	8	8	8	8
Djibouti	4	4	4	4	4	4	4	4	4
Egypt	5	5	5	5	5	5	5	5	5
Gabon	7	7	7	7	7	7	7	7	7
Gambia	4	5	5	5	5	5	5	5	5
Guinea	5	5	4	4	4	4	4	4	4
Guinea-Bissau	7	7	7	7	7	7	7	7	7
Guyana	8	8	8	8	8	8	8	8	8
Indonesia	7	7	6	6	5	5	5	4	4
Iran	7	7	7	7	6	6	6	6	6
Iraq	6	6	6	6	6	6	5	5	5
Jordan	5	5	5	5	5	5	5	5	5
Kazakhstan	6	6	6	6	6	8	7	7	7
Kuwait	7	7	7	7	7	7	7	7	7
Kyrgyzstan	7	7	7	7	7	7	7	7	7
Lebanon	4	4	4	4	4	4	4	4	4
Libya			4	4	4	4	4	4	4
Malaysia	4	4	4	4	4	4	4	4	3
Maldives	6	6	6	6	6	6	6	6	6
Mali	4	4	4	4	4	4	4	4	4
Mauritania	5	5	5	5	5	5	5	5	5
Morocco	5	5	5	5	5	5	5	5	5
Mozambique	5	7	7	7	7	7	7	5	4
Niger	4	4	4	4	4	4	4	4	4
Nigeria	10	10	10	10	10	10	10	10	8
Oman	6	6	6	6	6	6	6	6	6
Pakistan	5	5	5	5	5	5	5	5	5
Palestine	5	5	5	5	5	5	5	5	5
Qatar	4	4	4	4	4	4	4	4	4
Saudi Arabia	5	5	5	5	5	5	5	5	5
Senegal	8	8	8	8	8	6	6	6	6
Sierra Leone	9	9	9	9	8	8	8	8	8
Somalia									
Sudan	5	5	5	5	5	5	5	5	5
Suriname	4	4	4	4	4	4	4	4	4
Syria	5	5	5	5	5	5	5	5	5
Tajikistan	9	9	9	9	9	9	9	9	9
Togo	4	4	4	4	4	3	3	3	3
Tunisia	4	4	4	4	4	4	4	4	4
Turkey	5	5	5	4	4	4	4	4	4
Turkmenistan									
Uganda	5	6	6	6	6	6	6	6	6
UAE	4	4	4	3	3	3	3	2	2
Uzbekistan	7	7	7	7	7	7	7	4	4
Yemen	4	4	4	4	4				
OIC	6	6	6	6	6	6	5	5	5
World	5	5	5	5	5	5	5	5	5

Table 12: Time Required to Connect to Electricity (Days)

COUNTRY	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	196	114	114	114	114	114	114	114	114
Albania	177	177	177	177	177	177	134	134	134
Algeria	158	158	158	180	180	180	180	180	93
Azerbaijan	174	174	174	97	87	77	69	56	41
Bahrain	85	85	85	85	85	85	85	85	85
Bangladesh	128	281	390	412	412	349	286	224	150
Benin	172	158	158	158	90	90	90	90	90
Brunei	79	56	56	56	56	56	35	36	35
Burkina Faso	158	158	158	158	158	169	169	169	169
Cameroon	64	64	64	64	64	64	64	64	64
Chad	67	67	67	67	67	67	67	67	67
Comoros	120	120	120	120	120	120	120	120	120
Cote d'Ivoire	59	59	59	59	59	59	55	55	53
Djibouti	172	117	117	117	117	117	52	52	52
Egypt	53	53	53	53	53	53	53	53	53
Gabon	176	176	157	148	148	148	148	148	148
Gambia	178	78	78	78	78	78	78	78	78
Guinea	69	69	69	69	69	69	69	69	69
Guinea-Bissau	458	458	458	257	257	257	257	257	257
Guyana	112	112	112	112	112	82	82	82	82
Indonesia	101	89	89	87	81	79	58	34	34
Iran	110	110	110	110	110	77	77	77	77
Iraq	52	52	52	52	82	82	51	51	51
Jordan	52	52	52	52	55	55	55	55	55
Kazakhstan	88	88	88	88	88	91	77	77	77
Kuwait	65	65	65	65	65	65	65	65	65
Kyrgyzstan	258	258	136	136	136	111	111	111	111
Lebanon	68	68	68	68	68	89	89	89	89
Libya			118	118	118	118	118	118	118
Malaysia	45	45	45	31	31	31	31	31	24
Maldives	101	101	108	108	91	91	91	75	75
Mali	120	120	120	120	120	120	120	120	120
Mauritania	75	75	75	75	75	70	67	67	67
Morocco	62	62	62	62	62	49	49	49	44
Mozambique	47	77	77	77	77	77	77	54	40
Niger	120	120	115	115	115	115	115	97	68
Nigeria	166	166	166	149	149	149	149	149	115
Oman	62	62	62	62	62	62	62	62	62
Pakistan	275	215	215	181	181	161	161	161	161
Palestine	64	64	64	64	64	64	47	47	47
Qatar	90	90	90	90	90	90	90	90	90
Saudi Arabia	68	68	68	68	68	68	68	68	68
Senegal	125	125	125	114	114	81	75	75	75
Sierra Leone	113	113	113	113	82	82	82	82	82
Somalia									
Sudan	70	70	70	70	70	70	70	70	70
Suriname	113	113	113	113	113	113	113	113	113
Syria	71	71	71	71	71	71	146	146	146
Tajikistan	193	193	178	178	133	133	133	133	133
Togo	89	89	89	89	89	66	66	66	66
Tunisia	65	65	65	65	65	65	65	65	65
Turkey	63	63	63	62	62	55	55	55	55
Turkmenistan									
Uganda	90	132	132	132	132	86	66	66	66
UAE	55	55	40	35	35	32	28	10	10
Uzbekistan	98	98	89	89	89	89	89	88	88
Yemen	35	35	110	110	110				
OIC	113	111	111	105	103	98	93	90	85
World	110	108	108	105	99	92	91	89	86

Table 13: Cost to Connect to Electricity (% of GNI per capita) (Percentage)

COUNTRY	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	6,180	2,918	2,551	2,369	2,084	2,124	2,275	2,427	2,448
Albania	615	586	574	543	474	500	516	513	505
Algeria	1,777	1,582	1,492	1,565	1,321	1,296	1,330	1,335	1,478
Azerbaijan	780	678	591	123	107	104	150	172	140
Bahrain	55	64	56	56	47	46	67	57	61
Bangladesh	5,116	4,700	4,388	3,801	3,313	2,675	2,413	2,201	2,156
Benin	13,148	12,941	12,207	12,101	14,655	14,287	12,582	12,305	11,987
Brunei	49	43	41	36	39	40	54	42	40
Burkina Faso	14,901	13,357	12,662	10,976	11,057	10,217	10,028	9,438	9,354
Cameroon	1,846	1,855	1,773	1,832	1,686	1,583	1,597	1,777	1,553
Chad	14,720	13,124	11,018	9,580	7,678	7,661	8,527	9,821	9,916
Comoros	2,354	2,384	2,477	2,225	2,128	2,207	2,451	2,051	2,005
Cote d'Ivoire	4,137	4,002	3,686	3,366	2,824	2,584	2,590	2,281	2,147
Djibouti	8,739	8,721	7,707	7,421	6,927	6,521	1,009	944	942
Egypt	510	456	396	337	305	273	245	325	270
Gabon	1,664	1,345	1,134	981	996	1,129	1,102	1,295	1,295
Gambia	6,526	6,071	3,977	4,526	4,166	4,130	3,569	3,518	3,249
Guinea	13,162	10,332	8,301	8,009	7,117	6,766	6,636	5,640	3,160
Guinea-Bissau	2,134	2,050	1,737	1,871	2,062	1,772	1,520	1,400	1,220
Guyana	556	519	543	480	443	412	405	442	421
Indonesia	1,350	448	404	368	360	383	357	276	253
Iran	1,108	1,059	788	695	866	823	829	1,065	923
Iraq	826	896	636	249	324	338	469	467	437
Jordan	226	192	222	221	233	230	249	292	294
Kazakhstan	111	88	71	65	57	56	51	47	43
Kuwait	73	59	50	51	48	53	66	55	64
Kyrgyzstan	1,622	1,519	1,243	1,138	1,005	892	858	814	718
Lebanon	139	108	108	106	101	102	125	130	119
Libya			452	189	206	351	442	422	271
Malaysia	40	37	34	31	27	29	27	28	26
Maldives	576	536	381	398	392	297	322	284	228
Mali	3,878	4,398	4,188	3,772	3,834	3,499	2,965	2,795	2,651
Mauritania	7,467	6,067	5,630	5,397	5,707	4,723	4,735	4,628	4,277
Morocco	2,251	2,138	2,080	2,045	1,975	1,899	1,770	1,792	1,417
Mozambique	2,693	2,806	2,607	2,801	2,433	2,277	2,509	2,817	3,214
Niger	7,900	6,675	6,575	6,948	6,658	6,284	5,427	5,633	5,471
Nigeria	1,478	1,322	1,094	999	497	455	440	335	310
Oman	66	63	51	50	49	65	81	78	82
Pakistan	1,196	1,201	1,542	1,483	1,351	1,230	1,772	1,664	1,585
Palestine	1,634	1,703	1,620	1,540	1,548	1,463	1,541	1,475	1,615
Qatar	13	11	9	9	9	9	11	12	13
Saudi Arabia	22	19	32	31	26	26	31	32	31
Senegal	6,243	6,182	5,855	5,803	5,748	3,747	3,822	3,620	3,420
Sierra Leone	8,778	8,423	8,152	4,715	4,029	3,856	4,224	5,366	5,025
Somalia									
Sudan	4,091	3,949	2,527	3,435	4,386	2,844	2,687	2,311	2,076
Suriname	795	647	634	531	486	467	484	634	743
Syria	1,046	940	903	653	802	339	312	247	223
Tajikistan	1,463	1,299	1,142	1,078	943	879	743	812	893
Togo	6,021	6,023	5,639	5,911	5,568	5,705	5,508	5,018	2,980
Tunisia	1,063	894	879	812	739	678	697	712	665
Turkey	714	624	518	475	435	602	600	458	390
Turkmenistan									
Uganda	5,991	15,623	14,082	13,576	11,005	9,031	8,449	7,508	7,514
UAE	22	22	19	25	24	24	25	25	0
Uzbekistan	3,953	3,126	2,490	2,033	1,688	1,393	1,233	883	705
Yemen	4,973	4,570	3,921	3,604	3,493				
OIC	3,311	3,174	2,798	2,608	2,481	2,248	2,091	2,050	1,908
World	2,235	2,043	1,783	1,645	1,504	1,360	1,381	1,326	1,229

Table 14: Procedures Required to Register Property (Number)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	11	9	9	9	9	9	9	9	9	9
Albania	6	6	6	6	5	5	5	5	5	5
Algeria	14	10	10	10	10	10	10	10	10	10
Azerbaijan	7	3	3	3	3	3	3	3	3	3
Bahrain		2	2	2	2	2	2	2	2	2
Bangladesh	8	8	8	8	8	8	8	8	8	8
Benin	4	4	4	4	4	4	4	4	4	4
Brunei		7	7	7	7	7	7	7	7	7
Burkina Faso	8	4	4	4	4	4	4	4	4	4
Cameroon	5	5	5	5	5	5	5	5	5	5
Chad	6	6	6	6	6	6	6	6	6	6
Comoros	4	4	4	4	4	4	4	4	4	4
Cote d'Ivoire	7	6	6	6	6	6	6	6	6	6
Djibouti	6	6	6	6	6	6	6	6	6	6
Egypt	9	9	9	9	9	9	9	9	9	9
Gabon	6	5	5	5	5	5	5	5	6	6
Gambia	5	5	5	5	5	5	5	5	5	5
Guinea	6	6	6	6	6	6	6	6	6	6
Guinea-Bissau	5	5	5	5	5	5	5	5	5	5
Guyana	6	6	6	6	6	6	6	6	6	6
Indonesia	5	5	5	5	5	5	5	5	5	5
Iran	7	7	7	7	7	7	6	6	6	6
Iraq	5	5	5	5	5	5	5	5	5	5
Jordan	7	7	7	7	7	6	6	6	6	6
Kazakhstan	7	4	4	4	4	4	3	3	3	3
Kuwait	9	9	9	9	9	9	9	9	9	9
Kyrgyzstan	6	3	3	3	3	3	3	3	3	3
Lebanon	8	8	8	8	8	8	8	8	8	8
Libya										
Malaysia	8	8	8	8	8	8	8	8	8	6
Maldives		6	6	6	6	6	6	6	6	6
Mali	5	5	5	5	5	5	5	5	5	5
Mauritania	4	4	4	4	4	4	4	4	4	4
Morocco	6	9	9	9	9	9	6	6	6	6
Mozambique	8	8	8	8	8	6	6	8	8	8
Niger	4	4	4	4	4	4	4	4	4	4
Nigeria	14	13	13	13	12	12	12	12	12	12
Oman	2	2	2	2	2	2	2	2	2	2
Pakistan	8	8	8	8	8	8	8	8	8	7
Palestine	7	7	7	7	7	7	7	7	7	7
Qatar		6	6	6	6	6	6	6	6	6
Saudi Arabia	5	5	5	5	5	5	3	3	2	2
Senegal	6	6	6	6	6	5	5	5	5	5
Sierra Leone	7	7	7	7	7	7	7	7	7	7
Somalia							5	5	5	5
Sudan	6	6	6	6	6	6	6	6	6	6
Suriname	4	6	6	6	6	6	6	6	6	6
Syria	4	4	4	4	4	4	4	4	4	4
Tajikistan	6	6	6	6	6	6	6	6	5	5
Togo	5	5	5	5	5	5	5	5	5	5
Tunisia	4	4	4	4	4	4	4	4	4	4
Turkey	7	7	7	7	7	6	6	6	6	6
Turkmenistan										
Uganda	11	11	11	11	10	10	10	10	10	10
UAE	2	2	2	2	2	2	2	2	2	2
Uzbekistan	12	12	12	12	12	12	9	9	9	9
Yemen	6	6	6	6	6	6	6	6	6	6
OIC	7	6	6	6	6	6	6	6	6	6
World	6	6	6	6	6	6	6	6	6	6

Table 15: Time Required to Register Property (Days)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	252	250	250	250	250	250	250	250	250	250
Albania	42	42	33	33	33	22	22	19	19	19
Algeria	74	55	55	55	55	55	55	55	55	55
Azerbaijan	59	10	10	10	10	9	9	9	6	6
Bahrain		31	31	31	31	31	31	31	31	31
Bangladesh	424	283	283	264	271	271	271	271	271	271
Benin	120	120	120	120	120	120	120	120	120	120
Brunei		299	299	299	299	299	299	299	299	299
Burkina Faso	182	67	67	67	67	67	67	67	67	67
Cameroon	93	93	93	93	86	86	86	86	86	81
Chad	44	44	44	44	44	44	44	44	44	44
Comoros	30	30	30	30	30	30	30	30	30	30
Cote d'Ivoire	389	51	51	51	39	30	30	30	30	30
Djibouti	54	45	45	45	45	45	45	45	45	24
Egypt	195	89	89	89	79	76	76	76	76	76
Gabon	58	37	37	102	102	102	102	102	102	102
Gambia	66	66	66	66	66	66	66	66	66	66
Guinea	59	59	59	59	59	44	44	44	44	44
Guinea-Bissau	207	207	207	207	48	48	48	48	48	48
Guyana	36	34	75	75	75	75	75	75	45	45
Indonesia	40	25	25	25	28	28	28	28	28	28
Iran	32	32	32	32	32	32	32	32	31	31
Iraq	51	51	51	51	51	51	51	51	51	51
Jordan	21	21	21	21	21	17	17	17	17	17
Kazakhstan	52	40	40	40	23	11	5	4	4	4
Kuwait	77	56	50	50	50	70	70	70	35	35
Kyrgyzstan	6	5	5	5	5	5	4	4	4	4
Lebanon	28	28	28	28	28	28	37	37	37	37
Libya										
Malaysia	146	50	50	16	13	13	13	13	13	12
Maldives	..	57	57	57	57	57	57	57	57	57
Mali	44	29	29	29	29	29	29	29	29	29
Mauritania	49	49	49	49	49	49	49	49	49	49
Morocco	78	76	76	76	61	41	31	21	21	21
Mozambique	50	50	48	48	42	43	43	43	43	43
Niger	36	36	36	36	36	36	36	36	36	13
Nigeria	104	73	73	77	92	92	92	92	92	92
Oman	16	16	16	16	16	16	16	16	16	16
Pakistan	61	208	208	208	157	157	157	157	157	144
Palestine	66	61	61	51	51	51	51	51	51	35
Qatar		12	12	12	12	12	12	12	12	12
Saudi Arabia	8	8	8	8	8	8	6	3	2	2
Senegal	145	122	122	122	122	71	71	71	56	41
Sierra Leone	236	86	86	67	67	56	56	56	56	56
Somalia							188	188	188	188
Sudan	11	11	11	11	11	11	11	11	11	11
Suriname	193	196	196	196	106	46	46	46	46	46
Syria	27	19	19	19	19	19	19	48	48	48
Tajikistan	37	37	37	37	37	37	37	37	36	36
Togo	295	295	295	295	295	295	288	283	283	84
Tunisia	47	39	39	39	39	39	39	39	39	39
Turkey	7	7	7	7	7	6	6	6	6	5
Turkmenistan										
Uganda	66	66	40	51	46	42	42	42	42	42
UAE	10	10	10	10	6	2	2	2	2	2
Uzbekistan	62	62	62	62	62	55	46	46	46	46
Yemen	19	19	19	19	19	19	19	19	19	19
OIC	90	72	72	71	65	61	63	63	62	56
World	89	59	56	55	51	50	50	51	50	48

Table 16: Cost to Register Property (% of Property Value) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	7.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Albania	17.4	13.9	12.0	11.4	11.1	9.9	10.2	9.9	9.6	9.2
Algeria	7.5	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1
Azerbaijan	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1
Bahrain		2.7	2.7	2.7	2.7	1.7	1.7	1.7	1.7	1.7
Bangladesh	10.6	7.4	7.4	7.3	7.3	7.3	7.2	7.2	7.2	7.2
Benin	15.7	11.8	11.8	11.8	11.7	11.7	11.7	11.5	3.5	3.4
Brunei		1.2	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Burkina Faso	20.6	13.1	12.8	12.6	12.3	12.3	12.1	12.1	12.0	12.0
Cameroon	19.5	19.3	19.2	19.1	19.1	19.0	18.9	18.8	19.0	18.7
Chad	18.9	18.1	18.0	17.8	15.3	15.2	12.6	12.7	13.4	8.1
Comoros	16.6	16.5	16.5	10.5	10.5	10.4	10.5	8.3	8.1	8.0
Cote d'Ivoire	14.0	13.9	13.9	13.9	10.9	9.6	7.5	7.6	7.4	7.1
Djibouti	13.4	13.0	13.0	12.9	12.8	12.8	12.8	12.7	12.7	5.7
Egypt	5.1	0.8	0.8	0.8	0.7	0.7	0.6	0.5	1.1	1.1
Gabon	10.5	10.5	10.5	10.5	10.5	17.5	10.5	10.5	11.5	11.5
Gambia	7.6	7.6	7.7	7.6	7.7	7.6	7.6	7.6	7.6	7.6
Guinea	14.8	14.0	14.4	14.2	9.1	8.6	8.5	8.5	8.9	7.8
Guinea-Bissau	11.8	10.7	10.7	10.6	10.7	10.7	5.6	5.5	5.5	5.4
Guyana	4.6	4.5	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6
Indonesia	10.4	10.9	10.8	10.8	10.8	10.8	10.8	10.8	8.3	8.3
Iran	5.6	5.5	5.6	5.6	5.6	5.6	5.6	5.7	5.7	5.7
Iraq	7.7	6.4	6.9	7.5	8.2	8.2	8.2	6.8	6.8	7.0
Jordan	10.0	7.5	7.5	7.5	9.0	9.0	9.0	9.0	9.0	9.0
Kazakhstan	1.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Kuwait	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Kyrgyzstan	5.8	2.3	2.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2
Lebanon	5.9	5.8	5.8	5.8	5.9	5.9	5.9	5.9	5.9	6.0
Libya										
Malaysia	3.1	3.2	3.3	3.3	3.3	3.3	3.3	3.4	3.5	3.5
Maldives		16.9	16.7	16.1	16.2	16.2	15.9	15.9	15.8	15.7
Mali	21.0	11.4	11.6	11.5	11.4	11.5	11.4	11.2	11.1	11.1
Mauritania	6.8	5.2	4.7	4.7	4.7	4.7	4.6	4.6	4.6	4.5
Morocco	7.5	4.9	4.9	5.9	5.9	5.9	5.9	5.9	6.4	6.4
Mozambique	4.1	6.8	6.2	5.9	5.7	5.5	5.3	5.8	5.4	5.2
Niger	16.3	11.2	11.2	11.2	9.2	9.1	9.1	9.1	6.6	7.6
Nigeria	22.5	20.6	20.5	20.4	18.4	18.3	11.3	11.3	11.3	11.3
Oman	3.0	3.0	3.0	3.0	3.0	3.0	3.0	5.0	5.0	5.0
Pakistan	5.6	4.3	4.3	4.4	4.3	4.3	4.3	4.3	4.2	4.2
Palestine	1.3	1.1	1.1	3.1	3.1	3.1	3.1	3.0	3.0	3.0
Qatar		0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Saudi Arabia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Senegal	19.5	20.6	20.3	20.2	15.2	15.2	10.2	10.2	7.8	7.6
Sierra Leone	14.7	12.2	11.8	11.6	10.9	10.8	10.8	10.7	10.8	10.7
Somalia							1.6	1.5	1.6	1.6
Sudan	3.4	3.0	3.0	2.8	2.8	2.8	2.6	2.6	2.6	2.6
Suriname	13.7	13.8	13.8	13.7	13.7	13.7	13.7	13.7	13.7	13.7
Syria	27.9	27.7	27.7	27.7	27.7	27.7	27.8	27.9	28.0	28.0
Tajikistan	2.0	5.5	5.3	4.3	4.1	3.7	3.4	2.7	3.1	2.9
Togo	13.9	13.0	13.0	12.8	11.4	9.3	9.2	9.2	9.1	5.9
Tunisia	6.2	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1
Turkey	3.1	3.0	3.3	3.3	4.0	4.0	4.0	4.0	3.0	4.0
Turkmenistan										
Uganda	2.8	2.6	2.6	2.6	2.6	2.6	2.6	2.6	3.1	3.1
UAE	2.3	2.3	2.3	2.3	0.4	0.2	0.2	0.2	0.2	0.2
Uzbekistan	9.8	3.8	2.3	2.1	1.4	1.3	1.4	1.3	1.2	1.1
Yemen	3.9	3.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
OIC	9.6	8.1	8.0	7.8	7.4	7.4	6.7	6.7	6.4	6.1
World	7.1	6.1	6.1	6.1	6.0	5.9	5.8	5.7	5.5	5.5

Table 17: Public Credit Registry Coverage (% of Adults) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.8	1.0	1.3
Albania	0.0	12.3	17.0	19.7	13.1	16.7	27.1	38.9	51.6	57.4
Algeria	0.0	0.2	0.3	2.3	2.4	2.0	1.9	3.0	2.9	3.2
Azerbaijan	0.4	7.0	15.6	17.7	23.0	28.7	33.6	36.4	37.5	41.5
Bahrain	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bangladesh	0.4	0.6	0.6	0.8	0.8	0.9	0.9	0.9	0.9	3.2
Benin	0.4	0.4	0.4	0.4	0.4	0.6	0.6	0.6	0.7	0.8
Brunei	..	0.0	0.0	0.0	55.7	56.6	61.2	61.8	71.9	75.2
Burkina Faso	1.9	1.8	1.8	1.7	2.0	2.0	0.3	0.3	0.4	0.5
Cameroon	0.8	2.9	3.6	9.1	8.9	5.4	6.5	8.0	8.0	11.1
Chad	0.2	0.8	0.5	0.5	0.8	2.1	2.4	2.3	2.4	2.6
Comoros	0.0	0.0	0.0	0.0	0.0	0.0	7.4	7.9	9.8	13.0
Cote d'Ivoire	3.0	2.6	2.6	2.9	3.2	3.2	0.3	0.3	0.3	0.3
Djibouti	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.4
Egypt	1.2	2.9	3.5	4.3	5.3	5.8	6.6	7.1	7.8	8.4
Gabon	2.6	22.5	24.2	53.8	51.1	50.8	52.0	50.8	28.9	29.0
Gambia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Guinea	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Guinea-Bissau	1.0	1.0	1.0	1.1	1.1	1.0	0.1	0.1	0.1	0.2
Guyana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia	0.0	25.2	31.8	36.0	41.2	46.4	48.5	51.8	55.3	58.2
Iran	13.7	22.7	26.5	25.9	41.6	45.0	49.1	51.0	54.7	57.5
Iraq	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.2	1.1
Jordan	0.6	1.5	1.6	1.9	2.0	2.2	2.4	2.5	2.2	4.8
Kazakhstan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kuwait	10.9	10.9	10.9	10.9	10.9	10.9	15.3	14.5	15.0	15.5
Kyrgyzstan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lebanon	3.5	8.7	16.6	18.6	19.2	20.3	23.9	22.0	22.9	23.6
Libya	..	..	..	0.5	0.5	0.5	0.5	0.5	0.6	0.6
Malaysia	33.7	62.0	49.4	56.1	52.9	56.2	57.0	62.4	63.6	63.3
Maldives	17.7	17.7	17.7	17.7	17.5	17.3	15.6	22.6	18.8	23.6
Mali	2.3	2.9	3.7	3.3	3.7	3.6	0.1	0.1	0.1	0.1
Mauritania	0.2	0.1	0.2	0.5	1.4	4.6	6.1	6.6	7.1	7.8
Morocco	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mozambique	0.8	2.2	3.8	4.4	4.3	5.7	5.6	5.3	7.4	7.3
Niger	0.9	0.7	0.9	0.8	1.0	1.0	0.3	0.3	0.3	0.3
Nigeria	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.8
Oman	0.0	19.6	18.9	37.3	21.0	20.6	23.3	22.7	26.7	26.9
Pakistan	0.3	5.8	6.9	7.2	8.0	7.3	6.7	9.4	9.9	10.7
Palestine	0.0	5.6	5.5	8.1	8.8	9.0	22.5	17.2	19.0	21.0
Qatar	..	0.1	32.2	25.2	22.7	23.3	26.5	30.5	28.1	28.2
Saudi Arabia	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Senegal	4.3	3.7	4.5	4.6	1.0	1.0	0.5	0.6	0.6	0.7
Sierra Leone	0.0	0.0	0.0	0.7	0.9	1.0	1.2	1.6	1.5	1.6
Somalia	..	..	..	..	..	..	0.0	0.0	0.0	0.0
Sudan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Suriname	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Syria	0.0	2.2	3.7	4.9	7.0	7.7	5.9	7.2	7.1	7.3
Tajikistan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Togo	3.5	2.5	2.5	2.8	3.1	3.0	0.5	0.5	0.6	0.6
Tunisia	8.2	22.9	27.3	27.8	28.8	30.2	28.9	27.5	26.9	28.8
Turkey	4.9	18.3	23.8	23.5	27.0	63.6	74.9	76.6	80.2	77.7
Turkmenistan										
Uganda	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
UAE	1.5	8.4	9.0	5.9	5.8	6.8	7.7	8.9	8.8	10.8
Uzbekistan	0.0	4.5	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Yemen	0.1	0.3	0.7	0.9	1.0	1.2	1.3	1.3	1.3	1.3
OIC	2.4	5.6	6.9	8.0	9.1	10.3	11.2	11.8	12.2	13.0
World	3.1	7.1	8.3	9.1	10.2	10.5	11.8	12.6	14.0	15.5

Table 18: Private Credit Bureau Coverage (% of Adults) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Albania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Algeria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Azerbaijan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	41.5
Bahrain		23.0	23.6	23.5	26.0	48.3	29.0	25.7	27.8	28.0
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brunei		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Burkina Faso	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	1.1
Cameroon	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chad	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Comoros	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cote d'Ivoire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.3	4.0	9.6
Djibouti	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Egypt	0.0	10.3	13.7	16.4	19.6	21.8	20.9	21.6	25.3	27.3
Gabon	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gambia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Guinea	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Guinea-Bissau	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.5
Guyana	0.0	0.0	0.0	0.0	0.0	0.0	2.4	16.4	52.8	60.5
Indonesia	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.3	38.1
Iran	0.0	4.5	24.4	31.9	33.3	33.8	46.6	50.5	55.8	58.3
Iraq	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jordan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.3	19.9
Kazakhstan	0.0	29.9	37.6	39.3	45.6	51.7	81.4	52.0	54.4	59.3
Kuwait	16.1	29.6	29.0	31.0	29.0	32.0	34.2	31.0	31.0	30.7
Kyrgyzstan	0.2	11.9	18.7	24.6	32.1	38.2	35.3	30.6	37.0	37.9
Lebanon	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Libya				0.0	0.0	0.0	0.0	0.0	0.0	0.0
Malaysia	0.0	100.0	83.4	81.8	77.2	78.6	77.1	76.4	82.6	86.6
Maldives	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mali	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	1.6
Mauritania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Morocco	0.0	9.9	14.6	17.2	19.6	21.1	23.4	24.6	25.0	29.0
Mozambique	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Niger	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.5
Nigeria	0.0	4.1	4.1	4.1	4.9	5.8	6.7	7.7	7.8	11.0
Oman	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pakistan	0.9	1.4	2.0	2.0	2.1	4.5	4.8	5.8	6.7	7.2
Palestine	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Qatar		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Saudi Arabia	10.2	18.0	16.0	33.3	44.3	47.0	47.4	48.3	50.2	63.2
Senegal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	2.4	2.7
Sierra Leone	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Somalia							0.0	0.0	0.0	0.0
Sudan	0.0	0.0	0.0	0.0	0.9	1.3	1.5	2.1	2.4	3.1
Suriname	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Syria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tajikistan	0.0	0.0	0.0	0.0	2.1	7.0	15.9	35.8	39.4	44.9
Togo	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Tunisia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turkey	27.6	42.2	60.5	63.0	71.7	0.0	0.0	0.0	0.0	0.0
Turkmenistan										
Uganda	0.0	1.1	3.0	3.7	4.4	4.9	5.3	6.6	6.4	6.6
UAE	0.0	17.7	29.2	31.7	27.0	28.3	38.4	53.8	54.5	53.6
Uzbekistan	0.0	3.3	3.6	15.7	16.5	17.8	19.4	27.8	40.1	42.7
Yemen	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
OIC	1.1	5.7	6.7	7.6	8.3	8.0	8.7	9.3	11.4	13.7
World	16.0	23.1	25.8	25.9	27.4	28.2	29.3	30.0	30.7	32.1

Table 19: Tax Payments (Number)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	16	19	19	19	19	19	19	19	19	19
Albania	45	44	44	44	42	34	34	34	35	35
Algeria	39	27	27	27	27	27	27	27	27	27
Azerbaijan	37	18	18	18	18	7	7	6	6	6
Bahrain		13	13	13	13	13	13	13	14	14
Bangladesh	33	34	34	33	33	33	33	33	33	33
Benin	55	55	55	55	55	55	57	57	57	57
Brunei		16	28	28	28	28	19	16	15	5
Burkina Faso	45	46	46	46	45	45	45	45	45	45
Cameroon	45	44	44	44	44	44	44	44	44	44
Chad	54	54	54	54	54	54	54	54	54	54
Comoros	33	33	33	33	33	33	33	33	33	33
Cote d'Ivoire	67	65	63	63	63	63	63	63	63	63
Djibouti	23	36	36	35	35	35	35	35	35	35
Egypt	42	29	29	29	29	29	29	29	29	29
Gabon	26	26	26	26	26	26	26	26	26	50
Gambia	48	48	48	48	48	49	49	49	49	49
Guinea	57	57	57	57	57	57	57	33	33	33
Guinea-Bissau	46	46	46	46	46	46	46	46	46	46
Guyana	35	35	35	35	35	35	35	35	35	35
Indonesia	51	52	53	65	65	65	54	43	43	43
Iran	22	20	20	20	20	20	20	20	20	20
Iraq	15	15	15	15	15	15	15	15	15	15
Jordan	26	26	25	25	25	25	25	25	25	23
Kazakhstan	7	7	6	6	6	6	7	7	7	7
Kuwait	12	12	12	12	12	12	12	12	12	12
Kyrgyzstan	76	48	52	52	52	51	51	51	51	51
Lebanon	20	20	20	20	20	20	20	20	20	20
Libya				19	19	19	19	19	19	19
Malaysia	35	12	13	13	13	13	13	9	8	8
Maldives	3	3	3	17	30	30	30	30	17	17
Mali	59	59	59	45	35	35	35	35	35	35
Mauritania	37	37	37	37	37	49	49	45	33	33
Morocco	28	28	17	17	6	6	6	6	6	6
Mozambique	37	37	37	37	37	37	37	37	37	37
Niger	41	41	41	41	41	41	41	41	41	41
Nigeria	47	47	47	53	59	59	48	48	48	48
Oman	15	15	15	15	15	15	15	15	15	15
Pakistan	47	47	47	47	47	47	47	47	47	47
Palestine	39	39	39	39	39	28	28	28	28	28
Qatar		3	3	4	4	4	4	4	4	4
Saudi Arabia	14	14	14	3	3	3	3	3	3	3
Senegal	59	59	59	59	59	58	58	58	58	58
Sierra Leone	29	29	33	33	33	33	34	34	34	34
Somalia										
Sudan	42	42	42	42	42	42	42	42	42	42
Suriname	30	30	30	30	30	30	30	30	30	30
Syria	20	20	20	20	20	20	20	20	20	20
Tajikistan	69	69	69	69	69	36	28	12	6	6
Togo	49	49	49	49	49	49	49	49	49	49
Tunisia	22	8	8	8	8	8	8	8	9	8
Turkey	10	10	10	10	10	10	10	10	10	10
Turkmenistan										
Uganda	32	31	31	31	31	31	31	31	31	31
UAE	14	14	14	4	4	4	4	4	4	4
Uzbekistan	66	58	58	58	70	58	58	58	10	10
Yemen	44	44	44	44	44	44	44	44	44	44
OIC	37	33	33	33	33	32	31	30	29	29
World	34	31	30	28	27	27	26	25	24	24

Table 20: Time to Prepare and Pay Taxes (Hours)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	275	275	275	275	275	275	275	275	275	270
Albania	364	360	371	357	357	357	357	255	255	252
Algeria	451	451	451	451	451	385	385	265	265	265
Azerbaijan	756	165	225	214	214	195	195	195	195	159
Bahrain		27	27	27	27	27	27	27	29	29
Bangladesh	520	422	422	422	422	422	422	435	435	435
Benin	270	270	270	270	270	270	270	270	270	270
Brunei		144	96	96	96	93	89	67	64	53
Burkina Faso	270	270	270	270	270	270	270	270	270	270
Cameroon	654	672	672	672	648	648	648	648	624	624
Chad	732	732	732	732	732	732	732	766	766	766
Comoros	100	100	100	100	100	100	100	100	100	100
Cote d'Ivoire	272	272	272	272	272	272	272	270	270	205
Djibouti	66	90	82	76	76	76	76	76	76	76
Egypt	504	433	433	392	392	392	392	392	392	392
Gabon	488	488	488	488	488	488	488	488	488	632
Gambia	376	376	376	376	376	376	326	326	326	326
Guinea	416	416	416	416	440	440	440	400	400	400
Guinea-Bissau	218	218	218	218	218	218	218	218	218	218
Guyana	288	288	263	263	256	256	256	256	256	256
Indonesia	560	266	266	259	259	254	234	221	208	208
Iran	344	344	344	344	324	324	324	324	324	216
Iraq	312	312	312	312	312	312	312	312	312	312
Jordan	136	136	145	145	145	145	145	145	129	127
Kazakhstan	261	261	178	178	178	178	178	178	178	182
Kuwait	98	98	98	98	98	98	98	98	98	98
Kyrgyzstan	222	222	230	226	226	225	225	225	225	225
Lebanon	180	180	180	180	180	183	183	181	181	181
Libya				889	889	889	889	889	889	889
Malaysia	190	145	133	133	133	133	118	164	188	188
Maldives	0	0	0	252	413	413	395	406	391	391
Mali	270	270	270	270	270	270	270	270	270	270
Mauritania	696	696	696	696	696	734	734	300	270	270
Morocco	358	358	238	238	232	232	211	211	155	155
Mozambique	230	230	230	230	230	230	217	200	200	200
Niger	270	270	270	270	270	270	270	270	270	270
Nigeria	614	432	432	450	429	429	429	429	360	347
Oman	52	62	62	62	68	68	68	68	68	68
Pakistan	307	307	307	307	307	307	307	312	312	294
Palestine	170	170	170	170	170	162	162	162	162	168
Qatar		36	36	48	41	41	41	41	41	41
Saudi Arabia	69	79	79	72	72	64	64	67	47	39
Senegal	696	666	666	666	644	620	620	441	441	441
Sierra Leone	383	341	341	341	337	337	337	343	343	343
Somalia										
Sudan	180	180	180	180	180	180	180	180	180	180
Suriname	199	199	199	199	199	199	199	199	199	199
Syria	336	336	336	336	336	336	336	336	336	336
Tajikistan	296	296	296	296	296	281	276	258	224	224
Togo	270	270	270	270	270	270	270	216	216	159
Tunisia	272	144	144	144	144	144	144	144	145	144
Turkey	254	226	226	226	226	226	226	217	216	170
Turkmenistan										
Uganda	237	161	213	213	209	209	209	195	195	195
UAE	12	12	12	12	12	12	12	12	12	12
Uzbekistan	196	205	205	205	214	202	202	202	181	181
Yemen	248	248	248	248	248	248	248	248	248	248
OIC	313	271	268	283	284	282	279	263	258	254
World	324	275	269	263	262	258	256	245	239	237

Table 21: Total tax rate (% of Commercial Profits) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	36	36	36	36	36	36	36	48	71	71
Albania	59	41	39	39	32	32	37	37	37	37
Algeria	77	73	73	72	72	73	73	66	66	66
Azerbaijan	46	39	40	40	40	40	40	40	40	41
Bahrain		14	14	14	14	14	14	14	14	14
Bangladesh	39	39	39	39	35	35	34	34	33	33
Benin	72	63	63	63	57	57	57	57	57	57
Brunei		16	17	15	16	16	8	8	8	8
Burkina Faso	48	45	43	43	41	41	41	41	41	41
Cameroon	51	49	49	49	49	49	49	58	58	58
Chad	74	76	76	76	72	64	64	64	64	64
Comoros	218	218	218	218	217	217	217	217	217	220
Cote d'Ivoire	53	50	50	44	53	52	52	51	50	50
Djibouti	38	38	38	38	38	38	38	38	38	38
Egypt	54	43	44	43	40	45	45	44	45	46
Gabon	46	44	44	44	44	42	47	47	47	47
Gambia	280	286	277	277	272	60	51	51	51	51
Guinea	72	79	83	83	61	61	61	61	61	61
Guinea-Bissau	54	46	46	46	46	46	46	46	46	46
Guyana	39	39	36	36	32	32	32	32	32	31
Indonesia	38	32	32	32	32	31	30	31	30	30
Iran	44	44	44	44	44	44	44	45	45	45
Iraq	26	30	30	30	32	32	32	32	31	31
Jordan	31	31	28	29	29	29	30	28	28	29
Kazakhstan	45	30	29	29	29	29	29	29	29	29
Kuwait	11	11	11	12	12	13	13	13	13	13
Kyrgyzstan	68	31	33	33	29	29	29	29	29	29
Lebanon	35	31	31	31	30	30	30	30	30	31
Libya				33	33	33	33	33	33	33
Malaysia	36	34	34	35	39	39	40	40	39	39
Maldives	9	9	9	26	30	30	30	30	30	30
Mali	51	51	51	51	48	48	48	48	48	48
Mauritania	86	59	59	59	53	67	67	67	67	67
Morocco	52	50	50	50	49	49	49	49	50	50
Mozambique	37	37	37	37	36	36	36	36	36	36
Niger	43	47	44	44	47	48	48	48	47	47
Nigeria	31	32	32	33	33	33	34	35	35	35
Oman	20	22	22	22	23	23	23	24	24	27
Pakistan	47	34	39	39	32	33	33	33	34	34
Palestine	23	17	17	17	17	15	15	15	15	15
Qatar		11	11	11	11	11	11	11	11	11
Saudi Arabia	15	15	15	15	15	15	15	16	16	16
Senegal	50	46	46	46	45	45	47	45	45	45
Sierra Leone	272	235	32	32	31	31	31	31	31	31
Somalia										
Sudan	50	36	36	36	45	45	45	45	45	45
Suriname	28	28	28	28	28	28	28	28	28	28
Syria	44	40	40	40	40	43	43	43	43	43
Tajikistan	80	84	85	85	81	82	82	66	66	67
Togo	53	50	49	49	49	50	49	49	49	48
Tunisia	61	63	63	63	63	63	60	60	64	60
Turkey	46	44	40	40	40	40	41	41	41	41
Turkmenistan										
Uganda	37	34	34	34	34	34	34	34	34	34
UAE	14	14	14	15	15	15	16	16	16	16
Uzbekistan	97	96	98	99	94	42	41	38	38	32
Yemen	197	49	35	34	27	27	27	27	27	27
OIC	61	52	48	48	47	42	42	42	42	42
World	53	47	44	44	42	41	41	40	40	40

Table 22: Profit Tax (% of Commercial Profits) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Albania	20.1	8.5	8.8	8.7	9.4	9.5	14.1	14.1	14.0	14.0
Algeria	9.9	6.5	6.5	6.5	6.5	6.5	6.5	8.2	8.2	8.2
Azerbaijan	13.7	13.8	12.9	12.9	12.9	12.9	12.9	13.0	13.0	14.0
Bahrain	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bangladesh	29.6	29.6	29.6	29.6	31.6	31.6	30.5	30.5	31.1	31.1
Benin	17.4	12.6	12.6	12.6	10.0	10.0	10.0	10.0	10.0	10.0
Brunei	..	10.1	8.1	6.9	7.9	7.9	0.1	0.1	0.1	0.1
Burkina Faso	19.3	16.1	15.2	15.2	16.2	16.2	16.2	16.2	16.2	16.2
Cameroon	27.9	30.0	30.0	30.0	30.0	30.0	30.0	38.9	38.9	38.9
Chad	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3
Comoros	31.4	31.4	31.4	31.4	32.1	32.1	32.1	32.1	32.1	30.4
Cote d'Ivoire	11.7	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
Djibouti	17.7	17.7	17.7	17.7	17.7	17.7	17.7	17.7	17.7	17.7
Egypt	21.6	13.2	13.0	13.2	13.2	16.4	16.4	14.7	13.6	13.2
Gabon	19.5	17.9	17.9	17.9	17.9	15.4	20.5	20.5	20.5	20.3
Gambia	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1
Guinea	0.0	17.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Guinea-Bissau	23.3	14.9	14.9	14.9	15.1	15.1	15.1	15.1	15.1	15.1
Guyana	27.6	27.5	24.5	24.5	21.4	21.3	21.3	21.3	21.3	19.6
Indonesia	27.0	21.2	21.2	21.2	21.2	19.7	20.2	20.0	18.2	18.1
Iran	17.9	17.8	17.8	17.8	17.8	17.8	17.8	18.4	18.4	18.4
Iraq	11.2	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Jordan	15.1	15.2	13.5	13.4	13.3	13.2	13.1	10.6	10.6	10.5
Kazakhstan	24.7	16.7	16.3	16.3	16.3	16.3	16.2	16.2	16.2	16.2
Kuwait	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kyrgyzstan	5.1	8.6	5.9	5.9	6.4	6.4	6.4	6.4	6.4	6.4
Lebanon	11.4	6.1	6.1	6.1	6.2	6.1	6.1	6.1	6.1	6.2
Libya	..	..	..	22.1	22.1	22.1	22.1	22.1	22.1	22.1
Malaysia	19.1	16.9	17.1	17.6	21.7	21.9	22.7	22.7	21.8	21.8
Maldives	0.0	0.0	0.0	11.3	13.1	13.1	13.1	13.1	13.1	13.1
Mali	13.3	13.3	11.2	11.2	10.1	10.1	10.1	10.1	10.1	10.1
Mauritania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Morocco	30.5	25.1	25.1	25.1	25.5	25.4	25.4	25.3	25.1	25.1
Mozambique	30.4	30.4	30.4	30.4	30.8	30.8	30.8	30.8	30.8	30.8
Niger	15.0	20.3	17.3	17.3	22.0	21.3	21.2	21.2	21.5	21.5
Nigeria	22.0	21.7	22.1	21.9	21.8	21.8	21.4	20.9	21.0	21.0
Oman	9.3	9.7	10.0	10.0	11.1	11.0	10.9	10.8	10.8	14.4
Pakistan	29.4	13.8	17.7	17.7	18.7	18.7	18.6	18.4	18.3	18.2
Palestine	22.0	16.2	16.2	16.2	16.2	15.0	15.0	15.0	15.0	15.0
Qatar	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Saudi Arabia	2.5	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Senegal	19.8	15.0	15.0	15.0	16.2	16.2	18.4	16.2	16.2	16.2
Sierra Leone	0.0	0.0	18.2	18.2	18.8	18.8	18.5	18.5	18.5	18.5
Somalia	..	..	..	..	..	..	..	..	..	..
Sudan	27.4	13.8	13.8	13.8	11.5	11.5	11.5	11.5	11.5	11.5
Suriname	27.9	27.9	27.9	27.9	27.9	27.9	27.9	27.9	27.9	27.9
Syria	23.6	20.0	20.0	20.0	20.0	23.0	23.0	23.0	23.0	23.0
Tajikistan	17.7	17.7	0.0	0.0	0.0	17.7	17.7	17.7	17.7	17.7
Togo	11.0	9.0	9.5	9.5	9.5	10.0	10.7	10.7	10.7	10.3
Tunisia	14.8	15.7	15.7	15.7	15.7	15.7	13.1	13.1	17.0	13.1
Turkey	18.5	17.6	18.4	18.4	18.5	18.2	18.2	18.2	18.1	18.1
Turkmenistan										
Uganda	23.2	22.1	22.1	22.1	22.1	22.1	22.1	22.3	22.3	22.3
UAE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uzbekistan	0.0	1.7	1.3	1.1	2.0	12.0	11.4	11.5	11.5	12.6
Yemen	34.9	34.8	19.9	20.1	13.8	13.8	13.8	13.8	13.8	13.8
OIC	16.7	14.4	13.6	14.0	14.1	14.6	14.6	14.7	14.7	14.7
World	19.0	16.3	16.1	15.9	16.1	16.1	16.0	16.2	16.2	16.1

Table 23: Labour Tax and Contributions (% of Commercial Profits) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Albania	34.6	27.3	25.0	25.3	18.8	18.8	18.8	18.8	18.8	18.8
Algeria	31.3	30.3	30.3	30.2	30.2	31.1	31.1	31.1	31.1	31.1
Azerbaijan	30.5	24.8	24.8	24.8	24.8	24.8	24.8	24.8	24.8	24.8
Bahrain		13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benin	30.9	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4
Brunei		5.6	8.5	8.5	7.9	7.9	7.9	7.9	7.9	7.9
Burkina Faso	22.6	22.6	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4
Cameroon	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3
Chad	23.9	28.4	28.4	28.4	28.4	28.4	28.4	28.4	28.4	28.4
Comoros	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cote d'Ivoire	20.1	20.1	20.1	20.1	22.1	23.3	23.3	23.3	23.3	23.3
Djibouti	17.7	17.7	17.7	17.7	17.7	17.7	17.7	17.7	17.7	17.7
Egypt	25.4	25.8	27.1	25.8	23.4	23.9	24.1	24.4	27.3	28.8
Gabon	24.9	24.9	24.9	24.9	24.9	24.9	24.9	24.9	24.9	25.5
Gambia	12.8	12.9	12.8	12.8	12.7	12.7	12.7	12.7	12.7	12.7
Guinea	17.3	24.4	28.8	28.7	28.6	28.6	52.0	28.6	28.6	28.6
Guinea-Bissau	24.8	24.8	24.8	24.8	24.8	24.8	24.8	24.8	24.8	24.8
Guyana	8.8	8.8	8.8	8.8	8.8	9.2	9.2	9.2	9.2	9.2
Indonesia	10.8	10.8	10.8	10.8	10.8	11.3	9.2	10.3	11.5	11.6
Iran	25.9	25.9	25.9	25.9	25.9	25.9	25.9	25.9	25.9	25.9
Iraq	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5
Jordan	12.4	12.4	12.4	12.9	13.8	13.8	14.4	14.9	15.5	16.1
Kazakhstan	17.8	11.5	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.3
Kuwait	10.7	10.7	10.7	12.4	12.4	12.8	13.0	13.0	13.0	13.0
Kyrgyzstan	28.2	21.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5
Lebanon	24.1	24.1	24.1	24.1	23.4	23.8	23.8	23.8	23.8	24.5
Libya				10.3	10.3	10.3	10.3	10.3	10.3	10.3
Malaysia	15.6	15.6	15.6	15.6	16.4	16.4	16.4	16.4	16.4	16.4
Maldives	0.0	0.0	0.0	5.3	7.9	7.9	7.9	7.9	7.9	7.9
Mali	32.6	32.6	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3
Mauritania	8.7	8.7	8.7	8.7	4.7	10.3	10.3	10.3	10.3	10.3
Morocco	19.7	22.7	22.7	22.7	22.2	22.2	22.3	22.6	23.3	23.3
Mozambique	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Niger	19.6	19.6	20.2	20.2	20.1	21.1	21.7	21.7	21.7	21.7
Nigeria	8.4	9.6	9.6	10.2	10.7	10.7	12.1	13.5	13.5	13.5
Oman	10.2	11.8	11.8	11.8	11.8	11.8	12.4	13.0	13.0	13.0
Pakistan	15.8	18.5	19.9	19.9	12.6	12.8	13.2	13.8	14.5	14.8
Palestine	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Qatar		11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3
Saudi Arabia	12.4	12.4	12.4	12.4	12.4	12.4	12.8	13.5	13.5	13.5
Senegal	24.0	24.0	24.0	24.0	23.6	23.6	23.6	23.6	23.6	23.6
Sierra Leone	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3
Somalia										
Sudan	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2
Suriname	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Syria	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3
Tajikistan	28.2	28.5	28.5	28.5	28.5	28.5	28.5	28.5	28.5	28.5
Togo	28.3	28.3	26.5	26.5	27.1	25.4	23.1	23.1	23.1	23.1
Tunisia	24.6	25.3	25.3	25.3	25.3	25.3	25.3	25.3	25.3	25.3
Turkey	25.0	23.5	19.2	19.2	19.2	19.6	20.3	20.3	20.3	20.3
Turkmenistan										
Uganda	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3
UAE	14.1	14.1	14.1	14.1	14.1	14.1	14.1	14.1	14.1	14.1
Uzbekistan	37.2	27.1	28.2	28.2	28.2	28.2	28.2	24.9	24.9	17.4
Yemen	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3
OIC	17.4	16.6	16.6	16.7	16.4	16.6	17.0	16.6	16.7	16.7
World	17.2	16.2	16.3	16.3	16.2	16.2	16.3	16.2	16.1	16.1

Table 24: Other Taxes Payable by Businesses (% of Commercial Profits) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	35.8	35.8	35.8	35.8	35.6	36.1	36.1	47.9	71.4	71.4
Albania	3.9	4.8	4.8	4.8	3.5	3.3	4.0	4.0	4.4	4.4
Algeria	35.7	35.7	35.7	35.7	35.7	35.6	35.6	26.7	26.7	26.7
Azerbaijan	2.2	0.3	2.2	2.2	2.0	2.1	2.1	2.0	2.0	2.0
Bahrain		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3
Bangladesh	9.2	9.2	9.2	9.2	3.9	3.9	3.9	3.9	2.3	2.3
Benin	23.7	23.7	23.7	23.7	21.0	21.0	21.0	21.0	21.0	21.0
Brunei		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Burkina Faso	5.7	6.1	6.1	6.1	3.6	3.6	3.6	3.6	3.6	3.6
Cameroon	4.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5
Chad	18.8	16.1	16.1	16.0	12.7	3.8	3.8	3.8	3.8	3.8
Comoros	186.5	186.5	186.5	186.5	184.5	184.5	184.5	184.5	184.5	189.2
Cote d'Ivoire	21.6	21.3	21.2	15.5	21.6	19.7	19.7	19.1	17.9	17.9
Djibouti	2.4	2.7	2.7	2.7	2.2	2.2	2.2	2.3	2.3	2.3
Egypt	7.4	3.5	3.5	3.5	3.5	4.4	4.4	4.4	4.4	4.4
Gabon	1.6	1.6	1.6	1.6	1.4	1.4	1.4	1.4	1.4	1.4
Gambia	261.0	266.9	258.2	258.2	253.3	41.3	32.5	32.5	32.5	32.5
Guinea	54.3	36.6	54.3	54.4	32.8	32.8	8.6	32.8	32.8	32.8
Guinea-Bissau	6.1	6.1	6.1	6.1	5.6	5.6	5.6	5.6	5.6	5.6
Guyana	2.6	2.6	2.5	2.5	1.7	1.7	1.7	1.7	1.7	1.7
Indonesia	0.1	0.1	0.2	0.2	0.2	0.4	0.4	0.4	0.4	0.4
Iran	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Iraq	1.4	1.4	1.4	1.4	3.0	3.0	3.0	3.0	2.3	2.3
Jordan	3.6	3.6	2.3	2.3	2.0	2.0	2.0	2.0	2.0	2.0
Kazakhstan	2.6	1.6	1.6	1.6	1.5	1.5	1.8	1.8	1.9	1.9
Kuwait	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kyrgyzstan	35.0	0.4	8.0	8.0	3.1	3.1	3.1	3.1	3.1	3.1
Lebanon	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Libya				0.2	0.2	0.2	0.2	0.2	0.2	0.2
Malaysia	1.4	1.4	1.4	1.4	1.1	1.1	1.0	1.0	1.0	1.0
Maldives	9.3	9.3	9.3	9.3	9.2	9.2	9.2	9.2	9.2	9.2
Mali	5.6	5.6	5.6	5.6	3.9	3.9	3.9	3.9	3.9	3.9
Mauritania	77.1	50.6	50.6	50.6	48.0	56.7	56.7	56.7	56.7	56.7
Morocco	1.5	1.8	1.8	1.8	1.1	1.4	1.4	1.4	1.4	1.4
Mozambique	2.1	2.1	2.1	2.1	0.8	0.8	0.8	0.8	0.8	0.8
Niger	7.8	6.8	6.8	6.8	5.2	5.3	5.3	5.3	4.1	4.1
Nigeria	0.7	0.7	0.7	0.7	0.4	0.4	0.4	0.4	0.3	0.3
Oman	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Pakistan	1.5	1.5	1.5	1.5	1.1	1.1	1.1	1.1	1.1	1.1
Palestine	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Qatar		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Saudi Arabia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Senegal	6.5	6.5	6.5	6.5	5.5	5.3	5.3	5.3	5.3	5.3
Sierra Leone	260.7	223.9	2.9	2.9	1.0	1.0	1.0	1.0	1.0	1.0
Somalia										
Sudan	3.1	3.1	3.1	3.1	14.7	14.7	14.7	14.7	14.7	14.7
Suriname	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Syria	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.4	0.4	0.4
Tajikistan	34.0	37.8	56.0	56.0	52.4	35.6	35.6	19.9	20.2	21.1
Togo	13.2	12.9	12.9	12.9	12.3	14.9	14.7	14.7	14.7	14.7
Tunisia	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8
Turkey	2.2	2.4	2.6	2.6	2.2	2.4	2.4	2.4	2.4	2.5
Turkmenistan										
Uganda	2.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
UAE	0.3	0.0	0.0	0.8	0.7	0.7	1.8	1.8	1.8	1.8
Uzbekistan	59.5	67.0	68.2	69.4	63.5	1.9	1.5	1.7	1.9	2.2
Yemen	150.5	3.2	3.4	2.2	1.6	1.6	1.6	1.6	1.6	1.6
OIC	27.2	20.9	17.5	17.1	16.1	10.8	10.2	10.4	10.8	10.9
World	16.9	14.7	12.1	11.6	9.6	8.3	8.2	8.0	8.1	8.1

Table 25: Enforcing Contracts Days (Time)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642
Albania	390	390	390	450	525	525	525	525	525	525
Algeria	630	630	630	630	630	630	630	630	630	630
Azerbaijan	267	237	237	237	277	277	277	277	277	277
Bahrain		635	635	635	635	635	635	635	635	635
Bangladesh	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442
Benin	825	825	795	795	795	750	750	750	750	750
Brunei		540	540	540	540	540	540	540	540	540
Burkina Faso	446	446	446	446	446	446	446	446	446	446
Cameroon	800	800	800	800	800	800	800	800	800	800
Chad	743	743	743	743	743	743	743	743	743	743
Comoros	506	506	506	506	506	506	506	506	506	506
Cote d'Ivoire	770	770	770	770	585	525	525	525	525	525
Djibouti	695	695	695	695	695	695	695	695	695	695
Egypt	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010
Gabon	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,160	1,160	1,160
Gambia	917	434	434	407	407	407	407	407	407	407
Guinea	276	276	276	276	276	311	311	311	311	311
Guinea-Bissau	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785
Guyana	581	581	581	581	581	581	581	581	581	581
Indonesia	498	498	498	498	471	471	471	471	403	403
Iran	520	505	505	505	505	505	505	505	505	505
Iraq	520	520	520	520	520	520	520	520	520	520
Jordan	689	689	689	689	689	689	689	689	642	642
Kazakhstan	390	390	370	370	370	370	370	370	370	370
Kuwait	566	566	566	566	566	566	566	566	566	566
Kyrgyzstan	260	260	410	410	410	410	410	410	410	410
Lebanon	721	721	721	721	721	721	721	721	721	721
Libya				690	690	690	690	690	690	690
Malaysia	600	585	425	425	425	425	425	425	425	425
Maldives	665	665	665	760	760	760	760	760	760	760
Mali	710	620	620	620	620	620	620	620	620	620
Mauritania	400	370	370	370	370	370	370	370	370	370
Morocco	510	510	510	510	510	510	510	510	510	510
Mozambique	1,010	950	950	950	950	950	950	950	950	950
Niger	545	545	545	545	545	545	545	545	430	380
Nigeria	730	457	457	457	454	454	454	454	454	454
Oman	598	598	598	598	598	598	598	598	598	598
Pakistan	880	976	976	1,096	1,071	1,071	1,071	1,071	1,071	1,071
Palestine	700	540	540	540	540	540	540	540	540	540
Qatar		570	570	570	570	570	570	570	570	570
Saudi Arabia	635	635	635	635	635	575	575	575	575	575
Senegal	965	965	965	965	955	925	925	925	740	740
Sierra Leone	515	515	515	515	515	515	515	515	515	515
Somalia							575	575	575	575
Sudan	810	810	810	810	810	810	810	810	810	810
Suriname	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715
Syria	872	872	872	872	872	872	872	872	872	872
Tajikistan	430	430	430	430	430	430	430	430	430	430
Togo	588	588	588	588	588	588	488	488	488	488
Tunisia	565	565	565	565	565	565	565	565	565	565
Turkey	449	449	449	449	449	449	609	609	609	609
Turkmenistan										
Uganda	535	490	490	490	490	490	490	490	490	490
UAE	537	537	537	524	524	524	495	445	445	445
Uzbekistan	225	225	225	225	225	225	225	225	225	225
Yemen	520	520	520	645	645	645	645	645	645	645
OIC	699	672	671	678	676	673	672	672	665	664
World	639	626	632	639	646	650	649	650	648	648

Table 26: Cost to Enforce a Contract (% of Claim) (Percentage)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0
Albania	38.7	35.7	35.7	35.7	35.7	34.9	34.9	34.9	34.9	34.9
Algeria	23.8	23.8	23.8	23.8	23.8	21.8	21.8	21.8	21.8	21.8
Azerbaijan	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5
Bahrain		14.7	14.7	14.7	14.7	14.7	14.7	14.7	14.7	14.7
Bangladesh	66.8	66.8	66.8	66.8	66.8	66.8	66.8	66.8	66.8	66.8
Benin	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7
Brunei		36.6	36.6	36.6	36.6	36.6	36.6	36.6	36.6	36.6
Burkina Faso	87.6	81.7	81.7	81.7	81.7	81.7	81.7	81.7	81.7	81.7
Cameroon	46.6	46.6	46.6	46.6	46.6	46.6	46.6	46.6	46.6	46.6
Chad	45.7	45.7	45.7	45.7	45.7	45.7	45.7	45.7	45.7	45.7
Comoros	89.4	89.4	89.4	89.4	89.4	89.4	89.4	89.4	89.4	89.4
Cote d'Ivoire	41.7	41.7	41.7	41.7	41.7	41.7	41.7	41.7	41.7	41.7
Djibouti	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0
Egypt	26.2	26.2	26.2	26.2	26.2	26.2	26.2	26.2	26.2	26.2
Gabon	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3
Gambia	37.9	37.9	37.9	37.9	37.9	37.9	37.9	37.9	37.9	37.9
Guinea	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0
Guinea-Bissau	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0
Guyana	25.2	25.2	25.2	25.2	25.2	25.2	25.2	25.2	27.0	27.0
Indonesia	135.3	135.3	135.3	135.3	70.3	70.3	70.3	70.3	70.3	70.3
Iran	17.0	17.0	17.0	17.0	17.0	17.0	17.0	19.3	19.3	19.3
Iraq	32.5	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1
Jordan	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2
Kazakhstan	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0
Kuwait	14.3	14.3	14.3	14.3	14.3	18.6	18.6	18.6	18.6	18.6
Kyrgyzstan	37.0	37.0	47.0	47.0	47.0	47.0	47.0	47.0	47.0	47.0
Lebanon	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8
Libya				27.0	27.0	27.0	27.0	27.0	27.0	27.0
Malaysia	27.5	27.5	27.5	27.5	37.9	37.9	37.9	37.9	37.9	37.9
Maldives	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5
Mali	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0
Mauritania	23.2	23.2	23.2	23.2	23.2	23.2	23.2	23.2	23.2	23.2
Morocco	26.5	26.5	26.5	26.5	26.5	26.5	26.5	26.5	26.5	26.5
Mozambique	53.3	53.3	53.3	53.3	53.3	53.3	53.3	53.3	53.3	53.3
Niger	59.6	59.6	59.6	59.6	52.6	52.6	52.6	52.6	52.6	52.6
Nigeria	92.0	92.0	92.0	92.0	38.9	38.9	38.9	38.9	38.9	38.9
Oman	15.1	15.1	15.1	15.1	15.1	15.1	15.1	15.1	15.1	15.1
Pakistan	23.8	23.8	23.8	23.8	20.5	20.5	20.5	20.5	20.5	20.5
Palestine	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0
Qatar		21.6	21.6	21.6	21.6	21.6	21.6	21.6	21.6	21.6
Saudi Arabia	27.5	27.5	27.5	27.5	27.5	27.5	27.5	27.5	27.5	27.5
Senegal	26.5	26.5	26.5	26.5	36.4	36.4	36.4	36.4	36.4	36.4
Sierra Leone	149.5	149.5	149.5	149.5	39.5	39.5	39.5	39.5	39.5	39.5
Somalia							21.4	21.4	21.4	21.4
Sudan	19.8	19.8	19.8	19.8	19.8	19.8	19.8	19.8	19.8	19.8
Suriname	37.1	37.1	37.1	37.1	37.1	37.1	37.1	37.1	37.1	37.1
Syria	29.3	29.3	29.3	29.3	29.3	29.3	29.3	29.3	29.3	29.3
Tajikistan	25.5	25.5	25.5	25.5	25.5	25.5	25.5	25.5	25.5	25.5
Togo	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5
Tunisia	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8	21.8
Turkey	27.3	27.9	27.9	24.9	24.9	24.9	24.9	24.9	24.9	24.9
Turkmenistan										
Uganda	44.9	44.9	44.9	44.9	31.3	31.3	31.3	31.3	31.3	31.3
UAE	20.4	20.4	20.4	20.4	20.4	20.4	20.4	21.0	21.0	21.0
Uzbekistan	22.2	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5
Yemen	26.5	26.5	26.5	26.5	26.5	30.0	30.0	30.0	30.0	30.0
OIC	40.1	39.0	39.2	38.9	34.7	34.8	34.5	34.6	34.6	34.6
World	35.5	34.8	34.8	34.7	33.0	33.1	33.1	33.1	33.1	33.0

Table 27: Time to Resolve Insolvency (Years)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan		2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Albania	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Algeria	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Azerbaijan	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Bahrain		2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Bangladesh	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Benin	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Brunei		2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Burkina Faso	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Cameroon	3.2	3.2	3.2	3.2	2.8	2.8	2.8	2.8	2.8	2.8
Chad	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Comoros										
Cote d'Ivoire	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Djibouti	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Egypt	4.2	4.2	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Gabon	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Gambia	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Guinea	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Guinea-Bissau										
Guyana	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Indonesia	5.5	2.0	2.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Iran	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Iraq										
Jordan	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Kazakhstan	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Kuwait	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2
Kyrgyzstan	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Lebanon	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Libya										
Malaysia	2.3	2.3	1.5	1.5	1.5	1.0	1.0	1.0	1.0	1.0
Maldives	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Mali	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Mauritania										
Morocco	1.8	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Mozambique	2.3	2.3	2.0	2.0	1.5	1.5	1.5	1.5	1.5	1.5
Niger	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Nigeria	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Oman	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Pakistan	2.8	2.8	2.8	2.8	2.6	2.6	2.6	2.6	2.6	2.6
Palestine										
Qatar		2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
Saudi Arabia										
Senegal	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Sierra Leone	2.6	2.6	2.6	2.6	2.3	2.3	2.3	2.3	2.3	2.3
Somalia										
Sudan	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Suriname	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Syria	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1
Tajikistan	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Togo	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Tunisia	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Turkey	3.3	3.3	3.3	3.3	3.3	3.3	4.5	4.5	5.0	5.0
Turkmenistan										
Uganda	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
UAE	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
Uzbekistan	4.0	4.0	4.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Yemen	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
OIC	3.0	2.9	2.8	2.8	2.7	2.7	2.8	2.8	2.8	2.8
World	2.8	2.6	2.6	2.6	2.5	2.5	2.5	2.5	2.5	2.5

Table 28: Resolving Insolvency: Cost (% of Estate)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan		25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Albania	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Algeria	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Azerbaijan	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Bahrain		9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5
Bangladesh	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Benin	14.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5
Brunei		3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Burkina Faso	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0
Cameroon	33.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Chad	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0
Comoros										
Cote d'Ivoire	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0
Djibouti	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Egypt	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0
Gabon	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5
Gambia	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5
Guinea	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Guinea-Bissau										
Guyana	28.5	28.5	28.5	28.5	28.5	28.5	28.5	28.5	28.5	28.5
Indonesia	18.0	22.0	22.0	22.0	21.6	21.6	21.6	21.6	21.6	21.6
Iran	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Iraq										
Jordan	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Kazakhstan	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Kuwait	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Kyrgyzstan	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Lebanon	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Libya										
Malaysia	14.5	14.5	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Maldives	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Mali	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0
Mauritania										
Morocco	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0
Mozambique	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5
Niger	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0
Nigeria	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0
Oman	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Pakistan	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Palestine										
Qatar		22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0
Saudi Arabia										
Senegal	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Sierra Leone	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0
Somalia										
Sudan	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Suriname	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
Syria	9.0	9.0	9.0	9.0	16.0	16.0	16.0	16.0	16.0	16.0
Tajikistan	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Togo	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Tunisia	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Turkey	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5
Turkmenistan										
Uganda	29.5	29.5	29.5	29.5	29.5	29.5	29.5	29.5	29.5	29.5
UAE	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Uzbekistan	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Yemen	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
OIC	17.1	17.2	17.1	17.1	17.2	17.2	17.2	17.2	17.2	17.2
World	16.3	16.3	16.1	16.0	16.0	16.0	16.0	16.0	16.0	16.0

Table 29: Resolving Insolvency: Recovery Rate (Cents on the Dollar) (Ratio)

COUNTRY	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
Afghanistan	0.0	26.0	26.5	26.4	26.5	26.4	26.5	26.5	26.5	26.5
Albania	40.0	38.9	40.2	39.6	40.7	41.5	42.3	42.3	41.6	44.0
Algeria	50.8	50.8	50.8	50.8	50.8	50.8	50.8	50.8	50.8	50.8
Azerbaijan	40.6	37.6	38.2	38.9	39.2	39.3	39.5	39.6	40.2	40.1
Bahrain		39.5	40.6	40.7	41.5	41.6	41.6	42.3	41.9	42.2
Bangladesh	24.2	25.8	25.8	25.5	25.8	25.8	25.8	27.0	28.3	29.2
Benin	5.4	20.2	20.2	20.2	18.1	18.5	18.5	19.7	22.9	23.3
Brunei		47.2	47.2	47.2	47.2	47.2	47.2	47.2	47.2	47.2
Burkina Faso	4.4	19.0	19.3	19.3	18.4	18.5	18.5	20.7	23.3	23.7
Cameroon	12.2	13.6	13.6	13.6	15.4	15.4	15.5	15.8	16.0	15.8
Chad	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Comoros	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cote d'Ivoire	14.9	32.8	37.6	37.6	31.8	31.3	35.1	39.0	36.6	36.9
Djibouti	37.6	37.3	38.3	38.3	38.5	37.0	38.1	37.3	37.5	37.6
Egypt	16.1	17.4	27.4	27.3	26.7	26.6	26.9	27.0	25.8	23.4
Gabon	13.9	15.2	15.2	15.2	15.2	15.2	15.2	15.0	14.8	15.2
Gambia	26.5	28.2	27.8	27.8	27.8	27.8	27.6	26.6	26.8	27.3
Guinea	23.3	19.4	19.3	17.1	17.6	17.6	19.9	19.9	20.7	20.4
Guinea-Bissau	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Guyana	17.6	17.6	17.6	17.6	18.0	18.1	18.4	18.4	18.4	18.4
Indonesia	13.1	29.3	29.8	63.9	64.7	64.8	64.2	64.2	64.7	65.2
Iran	37.7	40.1	40.1	40.1	39.6	40.1	39.0	38.9	37.1	37.1
Iraq	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jordan	27.6	26.9	27.1	27.2	27.2	27.0	27.0	27.4	27.7	27.3
Kazakhstan	36.4	43.3	42.7	43.1	43.2	43.3	42.8	41.4	38.3	38.9
Kuwait	31.2	30.8	35.7	31.7	32.0	32.1	32.0	32.9	32.6	32.4
Kyrgyzstan	32.3	34.8	31.5	28.6	39.7	37.9	38.3	34.3	35.2	36.2
Lebanon	29.4	30.8	31.7	32.2	32.4	32.3	32.4	32.6	31.4	31.7
Libya				0.0	0.0	0.0	0.0	0.0	0.0	0.0
Malaysia	38.8	39.8	48.8	48.9	48.9	81.3	81.3	81.3	81.3	81.3
Maldives	48.6	48.7	50.4	50.6	50.4	49.9	49.7	50.0	50.2	50.6
Mali	6.3	24.6	24.9	25.0	22.2	22.7	22.7	24.8	28.0	28.5
Mauritania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Morocco	35.1	28.0	27.9	23.6	27.9	27.9	28.1	28.1	28.4	28.5
Mozambique	23.8	27.2	28.2	27.8	33.3	33.9	34.1	34.1	31.5	29.1
Niger	2.6	16.0	21.9	21.7	14.9	14.7	14.7	22.7	20.6	21.0
Nigeria	26.8	26.8	28.2	28.2	27.9	27.9	28.0	27.8	27.8	27.5
Oman	34.7	34.9	35.7	36.6	37.3	37.7	38.1	38.6	38.1	38.0
Pakistan	44.4	36.7	36.6	36.4	39.1	41.1	40.9	43.0	44.5	44.5
Palestine	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Qatar		28.3	28.3	29.6	29.7	29.9	30.0	30.4	30.7	30.2
Saudi Arabia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Senegal	8.5	23.3	23.3	23.3	25.3	25.5	29.2	23.4	29.7	30.1
Sierra Leone	9.0	8.4	9.2	9.2	10.5	10.6	10.8	10.9	11.1	11.1
Somalia							0.0	0.0	0.0	0.0
Sudan	32.3	32.3	33.2	33.2	33.2	31.9	31.7	31.7	31.6	31.3
Suriname	6.9	8.7	8.6	8.6	8.6	8.5	8.4	8.3	8.0	7.6
Syria	28.5	27.5	27.6	27.6	21.4	22.3	17.7	12.7	10.8	10.2
Tajikistan	36.4	37.8	38.6	36.4	36.2	36.9	36.5	35.9	36.0	34.2
Togo	15.7	30.6	30.5	30.5	27.6	27.9	27.9	30.8	34.0	34.4
Tunisia	51.5	51.7	52.2	52.0	52.0	52.3	52.0	52.0	52.0	51.3
Turkey	11.3	21.1	22.3	23.6	22.3	27.9	18.7	18.5	15.3	14.7
Turkmenistan										
Uganda	39.8	39.7	40.2	38.9	36.0	37.9	39.1	38.4	37.5	39.3
UAE	29.4	28.5	28.2	29.5	29.5	28.6	29.0	29.0	28.7	28.4
Uzbekistan	10.8	22.2	23.7	38.5	39.9	39.9	41.3	39.5	37.2	37.6
Yemen	24.0	24.3	20.5	20.5	20.7	22.0	23.1	20.5	19.5	19.1
OIC	21.6	25.7	26.5	26.7	26.8	27.6	27.1	27.1	27.1	27.1
World	31.6	34.2	35.2	35.1	35.5	36.0	36.1	36.5	36.3	36.5

Table 30: Definitions of Private Sector Indicators

INDICATOR	DEFINITION
Dealing with Construction Permits: Cost (% of warehouse value)	Cost is recorded as a percentage of the warehouse value (assumed to be 50 times income per capita). Only official costs are recorded. All fees associated with completing the procedures to legally build a warehouse are recorded, including those associated with obtaining land use approvals and preconstruction design clearances; receiving inspections.
Dealing with Construction Permits: Procedures	A procedure is any interaction of the building company’s employees, managers, or any party acting on behalf of the company, with external parties, including government agencies, notaries, the land registry, the cadastre, utility companies and public inspectors—and the hiring of external private inspectors and technical experts where needed. Interactions between company employees are not counted as procedures. All procedures that are legally required and that are done in practice by the majority of companies to build a warehouse are counted, even if they may be avoided in exceptional cases.
Dealing with Construction Permits: Time	Time is recorded in calendar days. The measure captures the median duration that local experts indicate is necessary to complete a procedure in practice. It is assumed that the minimum time required for each procedure is one day, except for procedures that can be fully completed online, for which the time required is recorded as half a day.
Enforcing Contracts: Cost (% of claim)	Cost is recorded as a percentage of the claim value, assumed to be equivalent to 200% of income per capita or \$5,000, whichever is greater. Three types of costs are recorded: average attorney fees, court costs and enforcement costs. Average attorney fees are the fees that Seller (plaintiff) must advance to a local attorney to represent Seller in the standardized case, regardless of final reimbursement. Court costs include all costs that Seller (plaintiff) must advance to the court, regardless of the final cost borne by Seller. Court costs include the fees that the parties must pay to obtain an expert opinion, regardless of whether they are paid to the court or to the expert directly. Enforcement costs are all costs that Seller (plaintiff) must advance to enforce the judgment through a public sale of Buyer’s movable assets, regardless of the final cost borne by Seller. Bribes are not taken into account.
Enforcing Contracts: Time	Time is recorded in calendar days, counted from the moment Seller decides to file the lawsuit in court until payment. This includes both the days when actions take place and the waiting periods in between. The average duration of the following three different stages of dispute resolution is recorded: (i) filing and service; (ii) trial and judgment; and (iii) enforcement. Time is recorded considering the case study assumptions detailed above and only as applicable to the competent court. Time is recorded in practice, regardless of time limits set by law if such time limits are not respected in the majority of cases.
Getting Credit: Credit Bureau Coverage (% of adults)	Credit bureau coverage reports the number of individuals and firms listed in a credit bureau’s database as of January 1, 2018, with information on their borrowing history within the past five years, plus the number of individuals and firms that have had no borrowing history in the past five years but for which a lender requested a credit report from the bureau in the period between January 2, 2017, and January 1, 2018. The number is expressed as a percentage of the adult population (the population age 15 to 64 in 2017 according to the World Bank’s World Development Indicators). A credit bureau is defined as a private firm or non-profit organization that maintains a database on the credit-worthiness of borrowers (individuals or firms) in the financial system and facilitates the exchange of credit information among creditors. (Many credit bureaus support banking and overall financial supervision activities in practice, though this is not their primary objective.) Credit investigative bureaus that do not directly facilitate information exchange among banks and other financial institutions are not considered. If no credit bureau operates, the coverage value is 0.0%.
Getting Credit: Credit Registry Coverage (% of adults)	Credit registry coverage reports the number of individuals and firms listed in a credit registry’s database as of January 1, 2018, with information on their borrowing history within the past five years, plus the number of individuals and firms that have had no borrowing history in the past five years but for which a lender requested a credit report from the registry in the period between January 2, 2017, and January 1, 2018. The number is expressed as a percentage of the adult population (the population age 15 to 64 in 2017 according to the World Bank’s World Development Indicators). A credit registry is defined as a database managed by the public sector, usually by the central bank or the superintendent of banks, that collects information on the creditworthiness of borrowers (individuals or firms) in the financial system and facilitates the exchange of credit information among banks and other regulated financial institutions (while their primary objective is to assist banking supervision). If no credit registry operates, the coverage value is 0.0%.
Getting Electricity: Cost to Get Electricity (% of income per capita)	Cost is recorded as a percentage of the economy’s income per capita and is recorded exclusive of value added tax. All the fees and costs associated with completing the procedures to connect a warehouse to electricity are recorded, including those related to obtaining clearances from government agencies, applying for the connection, receiving inspections of both the site and the internal wiring, purchasing material, getting the actual connection works and paying a security deposit. Information from local experts and specific regulations and fee schedules are used as sources. If several local partners provide different estimates, the median reported value is used. If several local partners provide different estimates, the median reported value is used. In all cases the cost excludes bribes.
Getting Electricity: Procedures	A procedure is defined as any interaction of the company’s employees or its main electrician or electrical engineer (that is, the one who may have done the internal wiring) with external parties, such as the electricity distribution utility, electricity supply utilities, government agencies, electrical contractors and electrical firms. Interactions between company employees and steps related to the internal electrical wiring, such as the design and execution of the internal electrical installation plans, are not counted as procedures. However, internal wiring inspections and certifications that are prerequisites to obtain a new connection are counted as procedures. Procedures that must be completed with the same utility but with different departments are counted as separate procedures.
Getting Electricity: Time	Time is recorded in calendar days. The measure captures the median duration that the electricity utility and experts indicate is necessary in practice, rather than required by law, to complete a procedure with minimum follow-up and no extra payments. It is assumed that the minimum time required for each procedure is one

INDICATOR	DEFINITION
	day. Although procedures may take place simultaneously, they cannot start on the same day (that is, simultaneous procedures start on consecutive days). It is assumed that the company does not waste time and commits to completing each remaining procedure without delay. The time that the company spends on gathering information is not taken into account. It is assumed that the company is aware of all electricity connection requirements and their sequence from the beginning.
Paying Taxes: Labour Tax and Contributions (% of profit)	The tax payments indicator reflects the total number of taxes and contributions paid, the method of payment, the frequency of payment, the frequency of filing and the number of agencies involved for the standardized case study company during the second year of operation. It includes taxes withheld by the company, such as sales tax, VAT and employee-borne labour taxes. These taxes are traditionally collected by the company from the consumer or employee on behalf of the tax agencies. Although they do not affect the income statements of the company, they add to the administrative burden of complying with the tax system and so are included in the tax payments measure. Commercial profit is computed as sales minus cost of goods sold, minus gross salaries, minus administrative expenses, minus other expenses, minus provisions, plus capital gains (from the property sale) minus interest expense, plus interest income and minus commercial depreciation
Paying Taxes: Other Taxes (% of profit)	The tax payments indicator reflects the total number of taxes and contributions paid, the method of payment, the frequency of payment, the frequency of filing and the number of agencies involved for the standardized case study company during the second year of operation. It includes taxes withheld by the company, such as sales tax, VAT and employee-borne labour taxes. These taxes are traditionally collected by the company from the consumer or employee on behalf of the tax agencies. Although they do not affect the income statements of the company, they add to the administrative burden of complying with the tax system and so are included in the tax payments measure. Commercial profit is computed as sales minus cost of goods sold, minus gross salaries, minus administrative expenses, minus other expenses, minus provisions, plus capital gains (from the property sale) minus interest expense, plus interest income and minus commercial depreciation.
Paying Taxes: Payments	Time is recorded in hours per year. The indicator measures the time taken to prepare, file and pay three major types of taxes and contributions: the corporate income tax, value added or sales tax, and labour taxes, including payroll taxes and social contributions. Preparation time includes the time to collect all information necessary to compute the tax payable and to calculate the amount payable. If separate accounting books must be kept for tax purposes—or separate calculations made—the time associated with these processes is included. This extra time is included only if the regular accounting work is not enough to fulfill the tax accounting requirements. Filing time includes the time to complete all necessary tax return forms and file the relevant returns at the tax authority. Payment time considers the hours needed to make the payment online or in person. Where taxes and contributions are paid in person, the time includes delays while waiting.
Paying Taxes: Profit Tax (% of profit)	The tax payments indicator reflects the total number of taxes and contributions paid, the method of payment, the frequency of payment, the frequency of filing and the number of agencies involved for the standardized case study company during the second year of operation. It includes taxes withheld by the company, such as sales tax, VAT and employee-borne labour taxes. These taxes are traditionally collected by the company from the consumer or employee on behalf of the tax agencies. Although they do not affect the income statements of the company, they add to the administrative burden of complying with the tax system and so are included in the tax payments measure. Commercial profit is computed as sales minus cost of goods sold, minus gross salaries, minus administrative expenses, minus other expenses, minus provisions, plus capital gains (from the property sale) minus interest expense, plus interest income and minus commercial depreciation
Paying Taxes: Time	Time is recorded in hours per year. The indicator measures the time taken to prepare, file and pay three major types of taxes and contributions: the corporate income tax, value added or sales tax, and labour taxes, including payroll taxes and social contributions. Preparation time includes the time to collect all information necessary to compute the tax payable and to calculate the amount payable. If separate accounting books must be kept for tax purposes—or separate calculations made—the time associated with these processes is included. This extra time is included only if the regular accounting work is not enough to fulfill the tax accounting requirements. Filing time includes the time to complete all necessary tax return forms and file the relevant returns at the tax authority. Payment time considers the hours needed to make the payment online or in person. Where taxes and contributions are paid in person, the time includes delays while waiting.
Paying Taxes: Total Tax Rate (% of profit)	The “total tax and contribution rate” measures the amount of taxes and mandatory contributions borne by the business in the second year of operation, expressed as a share of commercial profit. The total amount of taxes and contributions borne is the sum of all the different taxes and contributions payable after accounting for allowable deductions and exemptions. The taxes withheld (such as personal income tax) or collected by the company and remitted to the tax authorities (such as VAT, sales tax or goods and service tax) but not borne by the company are excluded. The taxes included can be divided into five categories: profit or corporate income tax, social contributions and labour taxes paid by the employer (for which all mandatory contributions are included, even if paid to a private entity such as a required pension fund), property taxes, turnover taxes and other taxes (such as municipal fees and vehicle taxes). The “total tax and contribution rate” is designed to provide a comprehensive measure of the cost of all the taxes a business bears. It differs from the statutory tax rate, which merely provides the factor to be applied to the tax base. In computing the total tax and contribution rate, the actual tax or contribution payable is divided by commercial profit. Commercial profit is computed as sales minus cost of goods sold, minus gross salaries, minus administrative expenses, minus other expenses, minus provisions, plus capital gains (from the property sale) minus interest expense, plus interest income and minus commercial depreciation.
Registering Property: Cost (% of property value)	Cost is recorded as a percentage of the property value, assumed to be equivalent to 50 times income per capita. Only official costs required by law are recorded, including fees, transfer taxes, stamp duties and any other payment to the property registry, notaries, public agencies or lawyers. Other taxes, such as capital

INDICATOR	DEFINITION
	gains tax or value added tax, are excluded from the cost measure. Both costs borne by the buyer and the seller are included. If cost estimates differ among sources, the median reported value is used.
Registering Property: Procedures	A procedure is defined as any interaction of the buyer or the seller, their agents (if an agent is legally or in practice required) with external parties, including government agencies, inspectors, notaries and lawyers. Interactions between company officers and employees are not considered. All procedures that are legally or in practice required for registering property are recorded, even if they may be avoided in exceptional cases. If a procedure can be accelerated legally for an additional cost, the fastest procedure is chosen if that option is more beneficial to the economy's score and if it is used by the majority of property owners. Although the buyer may use lawyers or other professionals where necessary in the registration process, it is assumed that the buyer does not employ an outside facilitator in the registration process unless legally or in practice required to do so.
Registering Property: Time	Time is recorded in calendar days. The measure captures the median duration that property lawyers, notaries or registry officials indicate is necessary to complete a procedure. It is assumed that the minimum time required for each procedure is one day, except for procedures that can be fully completed online, for which the time required is recorded as half a day. Although procedures may take place simultaneously, they cannot start on the same day (again except for procedures that can be fully completed online). It is assumed that the buyer does not waste time and commits to completing each remaining procedure without delay. If a procedure can be accelerated for an additional cost, the fastest legal procedure available and used by the majority of property owners is chosen. If procedures can be under-taken simultaneously, it is assumed that they are. It is assumed that the parties involved are aware of all requirements and their sequence from the beginning. Time spent on gathering information is not considered. If time estimates differ among sources, the median reported value is used.
Resolving Insolvency: Cost (% of estate)	The cost of the proceedings is recorded as a percentage of the value of the debtor's estate. The cost is calculated on the basis of questionnaire responses and includes court fees and government levies; fees of insolvency administrators, auctioneers, assessors and lawyers; and all other fees and costs.
Resolving Insolvency: Recovery Rate (cents on the dollar)	The recovery rate is recorded as cents on the dollar recovered by secured creditors through judicial reorganization, liquidation or debt enforcement (foreclosure or receivership) proceedings. The calculation takes into account the outcome: whether the business emerges from the proceedings as a going concern or the assets are sold piecemeal. Then the costs of the proceedings are deducted (1 cent for each percentage point of the value of the debtor's estate). Finally, the value lost as a result of the time the money remains tied up in insolvency proceedings is taken into account, including the loss of value due to depreciation of the hotel furniture. Consistent with international accounting practice, the annual depreciation rate for furniture is taken to be 20%. The furniture is assumed to account for a quarter of the total value of assets. The recovery rate is the present value of the remaining proceeds, based on end-2017 lending rates from the International Monetary Fund's International Financial Statistics, supplemented with data from central banks and the Economist Intelligence Unit.
Resolving Insolvency: Time	Time for creditors to recover their credit is recorded in calendar years. The period of time measured by Doing Business is from the company's default until the payment of some or all of the money owed to the bank. Potential delay tactics by the parties, such as the filing of dilatory appeals or requests for extension, are taken into consideration.
Starting a Business: Cost - Men (% of income per capita)	Cost is recorded as a percentage of the economy's income per capita. It includes all official fees and fees for legal or professional services if such services are required by law or commonly used in practice. Fees for purchasing and legalizing company books are included if these transactions are required by law. Although value added tax registration can be counted as a separate procedure, value added tax is not part of the incorporation cost. The company law, the commercial code and specific regulations and fee schedules are used as sources for calculating costs. In the absence of fee schedules, a government officer's estimate is taken as an official source. In the absence of a government officer's estimate, estimates by incorporation experts are used. If several incorporation experts provide different estimates, the median reported value is applied. In all cases the cost excludes bribes.
Starting a Business: Cost - Women (% of income per capita)	Cost is recorded as a percentage of the economy's income per capita. It includes all official fees and fees for legal or professional services if such services are required by law or commonly used in practice. Fees for purchasing and legalizing company books are included if these transactions are required by law. Although value added tax registration can be counted as a separate procedure, value added tax is not part of the incorporation cost. The company law, the commercial code and specific regulations and fee schedules are used as sources for calculating costs. In the absence of fee schedules, a government officer's estimate is taken as an official source. In the absence of a government officer's estimate, estimates by incorporation experts are used. If several incorporation experts provide different estimates, the median reported value is applied. In all cases the cost excludes bribes.
Starting a Business: Paid-in Minimum Capital (% of income per capita)	The paid-in minimum capital requirement reflects the amount that the entrepreneur needs to deposit in a bank or with a third-party (for example, a notary) before registration or up to three months after incorporation and it is recorded as a percentage of the economy's income per capita. The amount is typically specified in the commercial code or the company law. The legal provision needs to be adopted, enforced and fully implemented. Any legal limitation of the company's operations or decisions related to the payment of the minimum capital requirement is recorded. In case the legal minimum capital is provided per share, it is multiplied by the number of shareholders owning the company. Many economies require minimum capital but allow businesses to pay only a part of it before registration, with the rest to be paid after the first year of operation.
Starting a Business: Procedures Required - Men	A procedure is defined as any interaction of the company founders with external parties (for example, government agencies, lawyers, auditors or notaries) or spouses (if legally required). Approvals from spouses to own a business or leave the home are considered procedures if required by law or if by failing to obtain such approval the spouse will suffer consequences under the law, such as the loss of right to financial

INDICATOR	DEFINITION
	maintenance. Obtaining permissions only required by one gender for company registration and operation, or getting additional documents only required by one gender for a national identification card are considered additional procedures. In that case, only procedures required for one spouse but not the other are counted. Procedures that the company undergoes to connect to electricity, water, gas and waste disposal services are not included in the “starting a business” indicators.
Starting a Business: Procedures Required - Women	A procedure is defined as any interaction of the company founders with external parties (for example, government agencies, lawyers, auditors or notaries) or spouses (if legally required). Approvals from spouses to own a business or leave the home are considered procedures if required by law or if by failing to obtain such approval the spouse will suffer consequences under the law, such as the loss of right to financial maintenance. Obtaining permissions only required by one gender for company registration and operation, or getting additional documents only required by one gender for a national identification card are considered additional procedures. In that case, only procedures required for one spouse but not the other are counted. Procedures that the company undergoes to connect to electricity, water, gas and waste disposal services are not included in the “starting a business” indicators.
Starting a Business: Time - Men	Time is recorded in calendar days. The measure captures the median duration that incorporation lawyers or notaries indicate is necessary in practice to complete a procedure with minimum follow-up with government agencies and no unofficial payments. It is assumed that the minimum time required for each procedure is one day, except for procedures that can be fully completed online, for which the minimum time required is recorded as half a day. Although procedures may take place simultaneously, they cannot start on the same day (that is, simultaneous procedures start on consecutive days). A registration process is considered completed once the company has received the final incorporation document or can officially commence business operations. If a procedure can be accelerated legally for an additional cost, the fastest procedure is chosen if that option is more beneficial to the economy’s score. When obtaining a spouse’s approval, it is assumed that permission is granted at no additional cost unless the permission needs to be notarized. It is assumed that the entrepreneur does not waste time and commits to completing each remaining procedure without delay. The time that the entrepreneur spends on gathering information is not measured. It is assumed that the entrepreneur is aware of all entry requirements and their sequence from the beginning but has had no prior contact with any of the officials involved.
Starting a Business: Time - Women	Time is recorded in calendar days. The measure captures the median duration that incorporation lawyers or notaries indicate is necessary in practice to complete a procedure with minimum follow-up with government agencies and no unofficial payments. It is assumed that the minimum time required for each procedure is one day, except for procedures that can be fully completed online, for which the minimum time required is recorded as half a day. Although procedures may take place simultaneously, they cannot start on the same day (that is, simultaneous procedures start on consecutive days). A registration process is considered completed once the company has received the final incorporation document or can officially commence business operations. If a procedure can be accelerated legally for an additional cost, the fastest procedure is chosen if that option is more beneficial to the economy’s score. When obtaining a spouse’s approval, it is assumed that permission is granted at no additional cost unless the permission needs to be notarized. It is assumed that the entrepreneur does not waste time and commits to completing each remaining procedure without delay. The time that the entrepreneur spends on gathering information is not measured. It is assumed that the entrepreneur is aware of all entry requirements and their sequence from the beginning but has had no prior contact with any of the officials involved.

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TECHNICAL NOTES

- Aggregate data for OIC and World were calculated based on unweighted averages.
- The year indicates when the Doing Business Reports were announced. For example, 2018 refers to Doing Business 2019.
- For Bangladesh, Indonesia, Nigeria and Pakistan, the data before 2013 is based on the largest business city but the data from 2013 to 2018 is calculated as the population-weighted average of the values for the first and second largest business cities.
- In some charts with start year 2005, 2006 data for Brunei, 2007 data for Bahrain and Qatar, 2012 data for Libya, and 2015 data for Somalia were used.

ERRATA

Although all content found in the “OIC Statistical Outlook 2019: Private Sector” was compiled with due care, errors cannot be entirely excluded. Therefore, please visit <http://www.oicstat.com.org> for list of errata, if any.



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