

5. Xij bogj Mloc` Zf Uggjgjh` hYVfcbfUY bWā Y Hl` Wād]UBW Vi fXb` d`chigiXin ZbXhg

FcXm

&

WfUfghgV]li ddbhYdā gñhUhg]Zfa UcbWbW] UbXZca Xj Ycdh Ug]RvY7-HMād]UBWVi fXb`
Xij bogj Mloc` hYUfW Xij ghYa YhcX` d` nūUngg UbXfWāa YbUjdg`cZhy7-Hd` chigiXin Hg`Uf]WZ
acX` YcbUd]cfga]UfJ5HjXmXcdgVch hYg] VifYcZhyUf]fUf]WUba cY]adcfUhnā Ya YhcX` d` nū
Ungg]UbXZbXhg] g]Yi bWU YbUd] c]gnH Yd]a UfncVW] YcZhy7-HXij bogj Mloc` g]c` d` j] XUb] bXW]cb`
cZhy` Yng]UYcZMād]UBWVi fXb`cZU] f]g]W]cbg7-HV fXb` YcYg]X]b]f]agcZU Mād]UBWVi fXb` bW] ZbX
hYa UbXj] YgcZhuUf] fXb` hYg]W]f]ncVW] Ylg]c` X]H]hcg] Yg]M]g`cZ7-Hd`] W]bX]d` h]g]U]cb`hU
W]H]U]Y]c`g` W]i fXb` a`c]g]Z`ēi YhnUf]gg`Udd` U]b`cZg]j YX]i f]g]W]cbg`S]Y]Y]g] h]Z]W]H]g]U]f]k]h]b`
Z]U]f]g]U]X]b]W]c]g]h]Y]d` d]g]i X]ng` g]Zca hY%`i f]g]W]cbg]j YX]i bW]Y` h]Y]Z]c]f]W]b]f]agcZMād]UBW
Vi fXb` bW] f]b` h] k]h Ua Y]i a`c` \] \ Wād]UBWVi fXb`ZfU`7-HH] d]ng` hYW]g` X]f]X]Y]g` g]b]W]Y]hU
U`i f]g]W]cbg`W]b]7-HMād]UBWU]X]d` h]g]U]cb`a Y]g]f]g]hU]b]V]Y]ad]g` X`"

. Hl` Wād]UBW]g] W]c]f]UY]bWā YHl`/Xij bogj Mloc`/Wād]UBWVi fXb`a U]j` Yā Yh

G]h]c`@W]f]Z]i B]K` G]M]H
E`Z]g]f`cZ]H]U]d]Z]E]I` H]G]g]U]b]Y`"
HYU]h]c]g]k]c]i` X]` Y]c` U]W]k` X]Y]U]X]h]U]` U]W]ā] W]W` Y]i` Y]g]b]h]Y`%` W]i` H]Y]g]k`c` d]g]j] X]X
h]j]U] U]Y]g] d]b]f]U]X]i]g]g] W]b]h]Y]W]N` U]c]Z]h]Y]d` d]g]i X]ng]M]W]n]f] W]U]X` \] \ Z]Y]Z]i B]K`
f]i]g]U]E]Z]M]B` L]i]Z]i B]K` f]f` h]U]U]X`< c]h]`? c]h]E]A]U]ad` X]5]V]Y]U]Z]E]U]M]f` : h]b]W]U`7]H]Y]

YdibUcZHI FyUW

5X[hcg]Mc ZfUgg[h] hYMc[h]U]WáYU Wád]UWV.ES6

=hng]b]hYggYcZU Wád]UWVg\Ug]fckbg[h]W]hng]YhYU]k'

YdibUcZHI FyUW

5X[hq]Mc ZfUggh] nYwGhU]DwYNI WAd]UWVfSb

YdUWZ]bdfflg]dkjh?DA; žcVjYfhY(+aYaVfVdHfYgZHYC978Dg

VifXbXj hcgJMc` UcdghYXZj hcb'cZ7-Hj b hYC978gFY Yi YGhJgW
 XhUg% GmVW n7-HYZg c bWá YNI hUlg'y jXcbhYd'Zg'Zb Yj hñ
 ig UnUWadUñ dcbhYgUfYc`Xgk\c'ckbJf⁸⁶ < dkY YZ j YbhYUx dcb
 cZhYC978`XZj hcbZU Ygd jXcbhYd'Zg'Zd fllG jdg UbXhYjWá YcZ
 JgJh hcbgg WUg jZ jg fUWcf dñ gcbZ hXgUfYUg Wgg jXg7-Hj Zh YmfY
 Wuf jXcb hY dflG j dcf JgJh hcb' U' U' Yj hñ⁸⁶

YdibUzHI FyUW

YdibU'zHI FyUW

5'N[hg]Mc ZfU'ggh] hYwGhU]DáYU Má]UWV'ES6

5'	%8'	' ,'	\$' +'	' '4) &	%('8*'
6'	%8'	' ,'	\$8)	&))'	%8\$ +'
7'	+	' ' '	\$82)	%8 \$'	+'\$)'
8'	' '	-'	\$%(\$(' ' '	%&-'

FU YcZ dU' kY \Xg Yg' . ,"((k' & , '	;	%"	JYfr@dk'
	%"	&	
	%'&& E%'**&	'	@dk'
	%'**' E%'%&&	(
	%'%\$ E'\$\$)(%)'	AY ia'
	\$\$)(&E'\$\$, \$	*	
	\$\$, %E'&'(\$\$	+	< \'
	\$(E'E'&) -'	,	
	&' *S'E' \$& -'	-	JYfr \'
	' \$' \$\$E' & , '	%'	

Gij Ynfygthggk YfWj YZca fglfWgfyfghh hY%SWIHqybHY
 XUgP|S|U|`cb YW|b|W|f|k|h|b|hYZif ZW|f|Ud|`k|h`UgaaUfr|B|X
 U|ng|`z|hY`gij Ynfygthggk Yf W|f`Z`mc' dff|U|nd|j|X|X`K|Y
 dff|U|H|g|b|hY|d|`W|U|f|Yn|Mad|P|X|hY`gij Yn|Z|f|g|h|Y|k|Y|f|g|U|W|g|
 k|Y|f|h|Y|k|Y|f|b|U|Y|c`c|W|h|Y|X|U|f|Z|f|a|U|X|a|Y|H|g|h|Y|U|H|d|U|j|U|Y
 Z|f|U|g|W|W|b|W|f`K|Y|f|h|g|c|W|f|X|h|Y|a|U|b|f|g|f|W|g|U|H|a|P|X|c`c|W|Y
 U|X|U|d|U`g|f|W|g|Z|X|U|n|g|h`X|U|W|g|g|W|g|hY`G`S`7|d|h|h|H|;`i|X|g`
 U|X|C|9|7|8|H|I`5|X|h|g|U|d|b|7|cad`U` ;`i|A`R|J|Q|d`ú

Yg

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

313 Indicators A7A10 CIT policies that complicate tax computation and compliance

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

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

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

321 Indicator B1: ease of registration

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

<UZcZHY'ifgNMcggfj YnXg]UXhU'afYhU'%'dfVh'cZHU d'imgkMY
 gVWle'j Yq]W]cbU]dg'YWN]fZVihlg'XXbd'fyg' h]b'Vhg]N]fU]h]g]b'
 fMag'Z'YdMWHU] YhU]Yg' T]X]b'Xgi P]X]ggga Ylg'-bga Y'ifgNMcggfj W
 U'g'7]HUBXhYI b]P]X]G]U]g'a'cfYhU'%'dfVh'cZHU d'imgkMYg'VWle'
 j Yq]W]cbU]dg'Vih'Ygg'hU') 'dfVh'cZ'hc]g'U]dg'fyg' T]X]b'Xgi P]X
 U]ggga Ylg'HYcd]g'Yk]g]i YcZ<cl' ?cl' 'k\Y'Y'Ygg'hU') 'dfVh'k'Y
 g'VWle'j Yq]W]cbU]dg'VihhU]fyg' T]X]b'ac'fYhU'%'dfVh'X]g]i P]X
 U]ggga Y]f: cf]b]X]W]ef'6%'g]l' 'ifgNMc]g'\UXWcd]U]j YWad]UBWV'd]cl'fag
 k\]Y'Zif'X]Xbd'f'

7ci h]n]fU]h]gZf: U]f'7'UYg]h'ci h]b'HVY+ f]f'ci h]n]fU]h]gE'FY Y'i Y6cXn
 7dU]]ng']b' A Y]h] ' HI d'img]DG]j]W U]X 7cad]UBW B]Y]g' f]U]f' 7E
 5d]h]X]E]k\] YWaa Y]gZf YWcZ'Yg]]b]b]X]W]ef]f]Yd]j]X]X]Y'ck''

331 Indicators C1-C4 onlinesevices

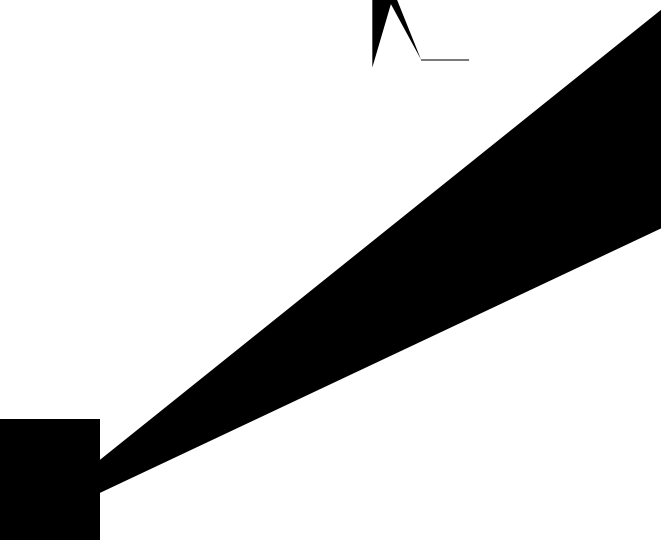
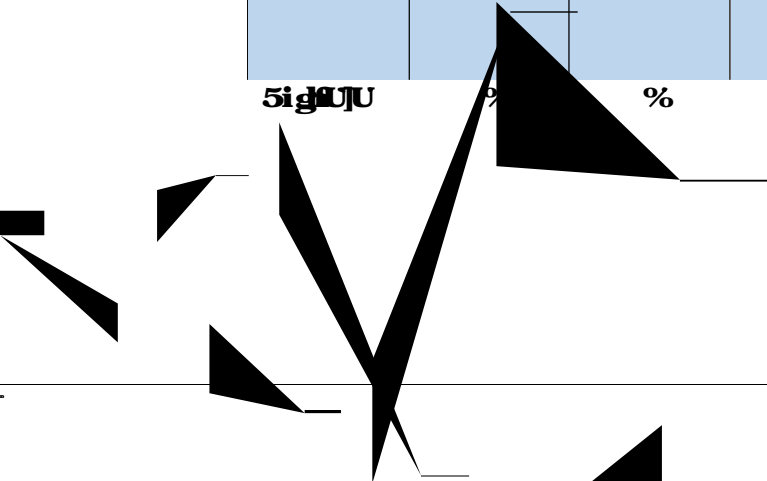
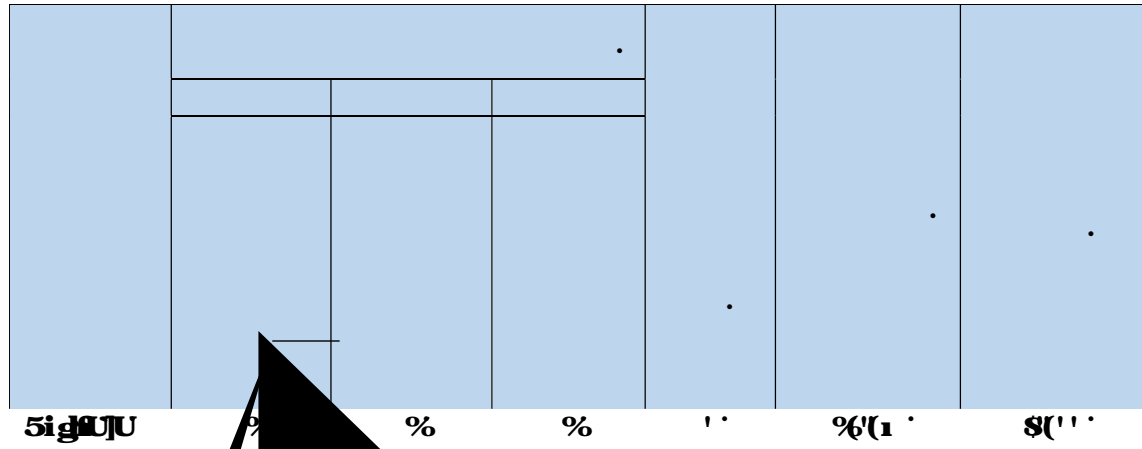
-b]X]W]ef'7%'le'7' 'W]g]X]f'hYfy Y'i YVcX]g]cb]b]Y'g]j]W]g]e' U]X]U d'img]b'
 a Y]h] 'hY'f'cV]]U]dg' -b]X]W]ef'7%'W]g]X]g]h'Ye]i U]h]icZ'hYfy Y'i YVcX]g]
 kY]g]Y]Zf'7-H]]b]U]n]k]h Ue]i U]h]j Y]j Ycd]h]fU]h] 'cZ'Zf'Y'W'Y'h]h]ci [\ '
 le') Z'f'bd]Y]g]N]f]-b]X]W]ef'7&h]b'fU]X]h'Yd]MWHU] YcZ'7-H]d]ia Y]g]a U]Y
 X]f]W]n]h]ci [\ 'hYfy Y'i YVcX]g]cb]b]Y'd]ia Y]h]Z]W]h]g]f]h'Y'hU']f]X]d]f]h]n
 Z]W]h]g]-b]X]W]ef'7' fU]g]h'Yd]MWHU] YcZ]U d'img]g]h] hYfy Y'i YVcX]g]cb]b]Y
 Z]h] Z]W]h]g]e'Z]Y'7-H]Y]h]g]:]b]U]n]b]X]W]ef'7' fU]X]cb]U]j Ycd]h]g]U]Y]Z]ca'
 Y'W'Y'h]h]ci [\ 'le'bd]Y]g]N]f]h]h]Ye]i U]h]icZ'hYfy Y'i YVcX]g]cb]b]Y]U]h]g]U]dg'
 g]j]W]g]Z'f'U]X]h]cb]U]g]j]W]g]j W]g]V]h]f]U]h]cb]f]e]i Y]g]Z]N]h]g]cb]Z]h]]f]e]i Y]g]
 U]X]Y]U]W]X]i]h]]f]e]i Y]g]''

5'' 'ifgNMc]g'W]g]X]f]X]h'Ye]i U]h]icZ'hYfy Y'i YVcX]g]k'X]g]Y]le' W]U]h]g]h
 f]g]h]U]Y]Z]k]h]g]j YU]fU]h] 'hYg]j]W]U]g]]ccX]U]X]B]k' N]U]U]X]U]h] 'hYg]j]W
 U]g]Y'W'Y'h]B]c' 'ifgNMc]b]fU]X]h'Ye]i U]h]icZ'hYk'Y]g]f]U]g]cb]f'cb]f]Y]g]N]f]H]Y
 d]MWHU] YcZ'd]ia Y]g]a U]Y X]f]W]n]h]ci [\ 'hYfy Y'i YVcX]g]cb]b]Y'd]ia Y]h
 Z]W]h]g]j U]Y]X]g]i b]Z]W]h]n]k]h'Yb' 'ifgNMc]g'<UZ'hY'ifgNMc]g]j]UX]hU'i) '
 dfVh'c]f]a'cf]Y]U d'img]g]X]h'Y]X]f]W]n]h]ci [\]Y]U]b]U]X]B]k' N]U]U]X]g]f]X
 h]U]h]g]h]U]b]g' dfVh'X]g]'-b]f]a'g'Z]cb]b]Y]Z]h] Z]W]h]g]<cl' ?cl' k]g]h]Y
 cb]n]i f]g]N]f]cb]le'bd]h]]Y]U]cb]b]Y]g]g]f]a'Z]k\]Y]h] \h]cZ'hY%'ifgNMc]g]j]UX
 h]U'i) 'dfVh'c]f]a'cf]Y]U d'img]g]X]g] W]U]g]f]a''

332 Indicator C5 phrasesvices

-b]X]W]ef'7' g]h]W]U]n]g' Y]X]U]i' h]h]Ye]i U]h]icZ'hYfy Y'i YVcX]g]d]cb]Y]e]i]f]n
 g]j]W]e']b]W]X]h] 'f]g]d]g]Y]h]a Y]g]U]X]h'Yg]U]N]f]X]cZ]U]j]W]H]Y]b]X]W]ef' X]Z]b]X
 e]i U]h]icZ'hYfy Y'i YVcX]g]d]cb]Y'g]j]W]U]g]h]Y]g]k]h'k\]W]U]d'img]f]Y
 []b]U]n]l]V]Y]le' a]U]Y]d]cb]Y]W]h]k]h' U]f]Y]U]h]U]i' c]Z]U]U' U]X]h]U]c]Z]U]U'
 h]d]]W]n]d]j]X]g]Y]U]Y]U]X]Y]Y]U]h]U]j]W]j]b]U]W]i' f]f]e]i g]U]X]h]a Y]n]a U]b]f''

>ifgNMc]b]f]Y]g]b]g]e' h]Ye]i U]h]icZ'd]cb]Y'g]j]W]g]k]Y]Ya]]Y]X]C]b]n]ic]cl' ?cl' '
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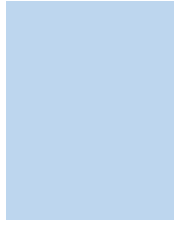
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