Summaries of *Doing Business* Reports in 2017/18

Doing Business reforms affecting all sets of indicators included in this year's report, implemented from June 2017 to May 2018.

✔ Reform making it easier to do business

✘ Change making it more difficult to do business

Afghanistan

✔ **Starting a business**

Afghanistan made starting a business less costly by reducing the fees for business incorporation.

✔ **Getting credit**

Afghanistan strengthened access to credit by enacting a new insolvency law. Secured creditors are now given absolute priority over other claims within insolvency proceedings.

✔ **Protecting minority investors**

Afghanistan strengthened minority investor protections by requiring greater disclosure of transactions with interested parties, easing shareholder suits by extending access to documents and evidence during trial, increasing shareholders' rights and role in major corporate decisions, clarifying ownership and control structures and requiring greater corporate transparency.

✔ **Paying taxes**

Afghanistan made paying taxes easier by adopting a new tax administration and law manual with clear rules and guidelines on tax audit, and by automating the submission of tax returns.

✔ **Resolving insolvency**

Afghanistan made resolving insolvency easier by improving the continuation of the debtor's business during insolvency proceedings, introducing the reorganization procedure and granting creditors greater participation in the proceedings.

Albania

✔ **Enforcing contracts**

Albania made enforcing contracts easier by amending the code of civil procedure to establish a simplified procedure for small claims and introduce time standards for certain court events.

Algeria

✔ **Getting electricity**

Algeria made the process for getting an electricity connection easier by streamlining internal administrative processes and by granting new licenses to vendors selling pre-built substations.

✔ **Trading across borders**

Algeria made importing easier by implementing joint inspections between control agencies.

Reforms affecting the labor market regulation indicators are included here but do not affect the ranking on the ease of doing business nor the list of economies that improved the most in 2017/18.

Angola

✔ **Getting electricity**

Angola improved the monitoring and regulation of power outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI) for all the outages lasting longer than three minutes (down from 15 minutes previously).

✔ **Trading across borders**

Angola made exporting and importing easier by implementing an automated customs data management system, ASYCUDA (Automated System for Customs Data) World, and by upgrading its port community system to allow for electronic information exchange between different parties involved in the import/export process.

Antigua and Barbuda

✔ **Getting credit**

Antigua and Barbuda improved access to credit information through the introduction of regulations that govern the licensing and functioning of credit bureaus in the member states of the Eastern Caribbean Currency Union (ECCU).

Argentina

✔ **Starting a business**

Argentina made starting a business easier by introducing an expedited process for limited liability companies that includes company incorporation, book legalization, tax and social security registration.

Armenia

✔ **Starting a business**

Armenia made starting a business easier by allowing voluntary value added tax registration at the time of business incorporation.

✔ **Getting electricity**

Armenia made getting electricity faster by imposing new deadlines for procedures to obtain a new electrical connection.

✔ **Protecting minority investors**

Armenia strengthened minority investor protections by increasing disclosure of related-party transactions, clarifying ownership and control structures and requiring greater corporate transparency.

✔ **Paying taxes**

Armenia made paying taxes easier by introducing administrative measures to ease compliance with corporate income tax, value added tax and labor tax rules.

✔ **Enforcing contracts**

Armenia made enforcing contracts easier by introducing a simplified procedure for small claims and time standards for key court events.

Azerbaijan

✔ **Dealing with construction permits**

Azerbaijan made dealing with construction permits easier by streamlining its construction permitting process. Construction permits are now issued only by the Baku City Executive Office's single window.

✔ **Getting electricity**

Azerbaijan improved the reliability of power supply by investing in grid infrastructure and establishing a national regulator to monitor power outages. Azerbaijan also made getting electricity faster and less costly by establishing a single window.

✔ **Registering property**

Azerbaijan made registering property easier by increasing the transparency of the land administration system.

✔ **Getting credit**

Azerbaijan strengthened access to credit by introducing a new secured transactions law and insolvency law, which implemented a functional secured transactions system, broadened the scope of assets that can be used as collateral and provided secured creditors with grounds for relief and time limits during an automatic stay. Azerbaijan also set up a unified, modern and notice-based collateral registry, and improved access to credit information by establishing a new credit bureau.

✔ **Protecting minority investors**

Azerbaijan strengthened minority investor protections by increasing shareholders' rights and role in major corporate decisions, clarifying ownership and control structures and requiring greater corporate transparency.

✔ **Paying taxes**

Azerbaijan made paying taxes easier by introducing electronic invoicing (e-invoicing) and a unified tax return for social security contributions and enhancing the online platform for filing corporate income tax.

✔ **Trading across borders**

Azerbaijan made trading across borders faster by streamlining electronic customs procedures and fully implementing the "green corridor" gating system.

✔ **Resolving insolvency**

Azerbaijan made resolving insolvency easier by providing for the avoidance of preferential transactions.

Labor market regulation

Azerbaijan changed regulations pertaining to the notice period for redundancy dismissals and severance payments.

Bahamas, The

✔ **Getting credit**

The Bahamas improved access to credit information through the introduction of regulations that govern the licensing, functioning and regulation of credit bureaus in the country.

✔ **Paying taxes**

The Bahamas made paying taxes easier by establishing an online system for filing and paying value added tax.

Bahrain

✔ **Protecting minority investors**

Bahrain strengthened minority investor protections by increasing shareholders' rights and role in major decisions, clarifying ownership and control structures and requiring greater corporate transparency.

✔ **Trading across borders**

Bahrain reduced the time needed to import by deploying portal scanners and upgrading the single window system.

Belarus

✔ **Starting a business**

Belarus made starting a business easier by abolishing the requirement to register the book of Registry of Inspections and allowing its purchase within six months of incorporation.

✔ **Dealing with construction permits**

Belarus made dealing with construction permits easier by streamlining the process at the one-stop shop.

Belgium

✔ **Getting credit**

Belgium strengthened access to credit by implementing a new Pledge Law which allowed security interest to automatically attach to the products, proceeds and replacements of the original asset, and out-of-court enforcement of the security interest. Belgium also established a unified and modern collateral registry.

✔ **Resolving insolvency**

Belgium made resolving insolvency easier by streamlining the insolvency framework, expanding the scope of the law and introducing new preventive measures.

Benin

✔ **Getting credit**

Benin improved access to credit information by launching a new credit bureau.

✔ **Enforcing contracts**

Benin made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Labor market regulation

Benin amended its regulations pertaining to fixed-term contracts.

Bhutan

✔ **Paying taxes**

Bhutan made paying taxes easier by introducing an online platform for filing corporate income tax and personal income tax returns.

Bolivia

✔ **Starting a business**

Bolivia made starting a business easier by eliminating the requirement for name reservation certificates, allowing online publication of the deeds and reducing publication and registration fees at the Ministry of Labor.

Botswana

✔ **Dealing with construction permits**

Botswana made dealing with construction permits easier by streamlining the inspection system through allowing the use of in-house or third-party engineers.

Brazil

✔ **Starting a business**

Brazil made starting a business easier by launching online systems for company registration, licensing and employment notifications. This reform applies to both Rio de Janeiro and São Paulo.

✔ **Getting electricity**

Brazil (São Paulo) improved the reliability of electricity by modernizing its grid network and introducing new software programs allowing better outage management and distribution planning.

✘ **Registering property**

Brazil (Rio de Janeiro) made registering property more expensive by increasing the municipal property transfer tax.

✔ **Getting credit**

Brazil improved access to credit information by distributing at least two years of historical data. This reform applies to both Rio de Janeiro and São Paulo.

✔ **Trading across borders**

Brazil reduced the time required for import documentary compliance by introducing electronic certificates of origin. This reform applies to both Rio de Janeiro and São Paulo.

Labor market regulation

Brazil changed regulations pertaining to intermittent work, work scheduling, compensation, employee termination and union representation. This reform applies to both Rio de Janeiro and São Paulo.

Brunei Darussalam

✔ **Starting a business**

Brunei Darussalam made starting a business easier by merging the name

verification into the incorporation application, expediting incorporation applications and eliminating the practice of stamping share certificates.

✔ **Getting electricity**

Brunei Darussalam made getting electricity easier by reducing the number of procedures needed to obtain a new connection.

✔ **Getting credit**

Brunei Darussalam improved access to credit information by starting to provide consumer and commercial credit scores to banks and financial institutions.

Bulgaria

Labor market regulation

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

Burkina Faso

✔ **Enforcing contracts**

Burkina Faso made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Burundi

✔ **Starting a business**

Burundi made starting a business less expensive by reducing the cost of registering a business.

✔ **Dealing with construction permits**

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

✔ **Resolving insolvency**

Burundi made resolving insolvency easier by streamlining the insolvency framework, expanding the scope of the insolvency law and introducing new preventive measures.

Cambodia

✔ **Dealing with construction permits**

Cambodia made dealing with construction permits less costly by reducing the fees to obtain a building permit.

Cameroon

✔ **Starting a business**

Cameroon made starting a business easier by publishing notices of company incorporation online through the one-stop shop.

✔ **Enforcing contracts**

Cameroon made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Canada

✔ **Enforcing contracts**

Canada made enforcing contracts easier by introducing an e-system that allows plaintiffs to file the initial complaint and pay court fees electronically.

Labor market regulation

Canada amended its legislation to increase paid annual leave after five and ten years of employment and introduced two days of paid sick leave.

Central African Republic

✔ **Starting a business**

The Central African Republic made starting a business easier by reducing the paid-in minimum capital requirement for business incorporation.

✔ **Enforcing contracts**

The Central African Republic made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Chad

✔ **Starting a business**

Chad made starting a business easier by allowing registration of the articles of association at the one-stop shop.

✔ **Registering property**

Chad made property registration easier by halving the registration fee.

✔ **Enforcing contracts**

Chad made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Chile

✔ **Starting a business**

Chile made starting a business easier by replacing the requirement to print and present sealed accounting books and invoices to the Internal Revenue Service with an electronic system.

✔ **Enforcing contracts**

Chile made enforcing contracts easier by introducing an e-system that allows plaintiffs to file the initial complaint electronically.

China

✔ **Starting a business**

China made starting a business easier by launching online company registrations and by simplifying social security registrations. This reform applies to both Beijing and Shanghai.

✔ **Dealing with construction permits**

China streamlined the process of obtaining the building permit, the certificate of completion and registering new buildings with the real estate registry. It also improved its building quality control by introducing stricter qualification requirements for professionals in the construction industry and improving public access to information. This reform applies to both Beijing and Shanghai.

✔ **Getting electricity**

China made getting electricity easier in Beijing and Shanghai by expanding network capacity so that all connections of power loads of 160kW or less are now made directly to the low voltage network, for which the connection process is carried out entirely by the utility free of charge. The time to obtain an electricity connection was also reduced thanks to the rollout of a new mobile application for customers.

✔ **Registering property**

China made registering property easier by streamlining administrative procedures and by increasing the reliability and transparency of its land administration system. This reform applies to both Beijing and Shanghai.

✔ **Protecting minority investors**

China strengthened minority investor protections by increasing shareholders' rights and role in major corporate decisions, clarifying ownership and control structures and requiring reimbursement of legal expenses incurred by shareholders. This reform applies to both Beijing and Shanghai.

✔ **Paying taxes**

China made paying taxes easier by abolishing the business tax, allowing for joint filing and payment of all stamp duties and by implementing several administrative reforms to lower the compliance time. These reforms apply to both Beijing and Shanghai. Beijing also made paying taxes less costly by reducing the housing fund rate paid by the employer.

✔ **Trading across borders**

China reduced the time and cost to export and import by implementing a single window, eliminating administrative charges, increasing transparency and encouraging competition. These reforms apply to both Beijing and Shanghai.

Comoros

✔ **Enforcing contracts**

The Comoros made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Congo, Dem. Rep.

✔ **Registering property**

The Democratic Republic of Congo made property registration easier by reducing the fees for securing property titles.

✔ **Trading across borders**

The Democratic Republic of Congo reduced the time needed to export and import by implementing the national trade single window.

✔ **Enforcing contracts**

The Democratic Republic of Congo made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Congo, Rep.

✔ **Registering property**

The Republic of Congo made property registration easier by reducing the property transfer fee.

✔ **Enforcing contracts**

The Republic of Congo made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Costa Rica

✘ **Starting a business**

Costa Rica made starting a business more expensive by introducing a new legal entities tax.

Labor market regulation

Costa Rica changed regulations pertaining to the content of dismissal letters, non-discrimination, special protection for employees and limitations to strikes and implemented a new jurisdictional structure of the labor courts.

Côte d'Ivoire

✔ **Starting a business**

Côte d'Ivoire made starting a business easier by eliminating the requirement to notarize company deeds.

✔ **Dealing with construction permits**

Côte d'Ivoire strengthened construction quality control by appointing an independent architect in the commission tasked with reviewing building permit applications.

✔ **Getting credit**

Côte d'Ivoire improved access to credit information by expanding its credit bureau's borrower coverage and beginning to distribute data from utility companies.

✔ **Paying taxes**

Côte d'Ivoire made paying taxes easier by introducing an online platform for filing corporate income tax and value added tax returns.

✔ **Enforcing contracts**

Côte d'Ivoire made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Croatia

✔ **Registering property**

Croatia made transferring property more efficient by digitizing its land registry.

Cyprus

✔ **Protecting minority investors**

Cyprus strengthened minority investor protections by increasing disclosure of related-party transactions and strengthening shareholders' rights and role in major corporate decisions.

✔ **Paying taxes**

Cyprus made paying taxes easier by abolishing the immovable property tax, discontinuing the special contribution for private sector employees, private sector pensioners and self-employed individuals, introducing an online system for filing value added tax returns and value added tax refund claims and reducing the sewerage duty tax rates.

Denmark

✔ **Enforcing contracts**

Denmark made enforcing contracts easier by introducing an online platform that allows users to file the initial complaint electronically and judges and lawyers to manage cases electronically.

Djibouti

✔ **Starting a business**

Djibouti made starting a business easier by creating a one-stop shop for business start-up.

✔ **Registering property**

Djibouti made property transfer easier and more transparent by reducing registration fees, implementing strict deadlines to register the sale agreement with the tax authority, scanning the majority of land titles for Djibouti Ville and by requiring by law that all property sales transactions be registered at the land registry to become opposable to third parties.

✔ **Getting credit**

Djibouti strengthened access to credit by broadening the scope of assets that can be used as collateral, allowing future assets to be used as collateral, allowing general description of debts and obligations and providing secured creditors with absolute priority outside bankruptcy.

✔ **Protecting minority investors**

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

✔ **Enforcing contracts**

Djibouti made enforcing contracts easier by establishing a dedicated division within the first-instance court to resolve commercial cases and by adopting a new Code of Civil Procedure that regulates voluntary conciliation and mediation proceedings, as well as time standards for key court events.

✔ **Resolving insolvency**

Djibouti made resolving insolvency easier by making insolvency proceedings more accessible for creditors and granting them greater participation in the proceedings.

Dominican Republic

✔ **Protecting minority investors**

The Dominican Republic strengthened minority investor protections by increasing the independence of boards of directors, requiring the roles of chairperson and president to fall on different individuals and charging potential acquirers of significant stakes to make their acquisitions through a public offering.

Ecuador

✔ **Paying taxes**

Ecuador made paying taxes easier and less costly by discontinuing the solidarity contributions introduced in 2016 and by allowing employers to deduct an additional 100% on amounts paid to cover private medical insurance.

Egypt, Arab Rep.

✔ **Starting a business**

Egypt made starting a business easier by removing the requirement to obtain a bank certificate and establishing a one-stop shop.

✔ **Getting credit**

Egypt strengthened access to credit by introducing the possibility of granting a nonpossessory security right in a single category of movable assets without requiring a specific description of the collateral. Secured creditors are now given absolute priority over other claims, such as labor and tax, both outside and within bankruptcy proceedings.

✔ **Protecting minority investors**

Egypt strengthened minority investors protections by increasing corporate transparency.

✔ **Paying taxes**

Egypt made paying taxes easier by extending value added tax cash refunds to manufacturers in case of a capital investment.

✔ **Resolving insolvency**

Egypt made resolving insolvency easier by introducing the reorganization procedure, allowing debtors to initiate the reorganization procedure and granting creditors greater participation in the proceedings.

El Salvador

✔ **Dealing with construction permits**

El Salvador made dealing with construction permits less time-consuming by eliminating the requirement to obtain a feasibility study for rainwater drainage for land plots under 1,000 square meters.

✔ **Trading across borders**

El Salvador made exporting easier by introducing an intermediate customs post for shipments transiting through the Anguiatú land border.

Equatorial Guinea

✔ **Enforcing contracts**

Equatorial Guinea made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Eswatini

✔ **Registering property**

Eswatini made registering property easier by increasing the transparency of the land registry.

Ethiopia

✔ **Starting a business**

Ethiopia made starting a business easier by removing the need to obtain a certificate of competence for certain types of businesses.

✔ **Dealing with construction permits**

Ethiopia made the process of obtaining construction permits faster by reducing the time needed to obtain planning consent.

✔ **Enforcing contracts**

Ethiopia made enforcing contracts easier by establishing specialized benches to resolve commercial cases.

Finland

✔ **Paying taxes**

Finland made paying taxes less costly by reducing the labor contribution rates paid by employers and by introducing a new and more efficient online portal, MyTax, for filing corporate income tax returns.

France

✔ **Getting electricity**

France made getting electricity easier by streamlining the application process and reducing the time for the external works.

✔ **Registering property**

France made registering property easier by implementing an electronic registration system and improving efficiency at the land registry.

✔ **Paying taxes**

France made paying taxes less costly by decreasing the corporate income tax rate, increasing the rate of the competitiveness and employment tax credit (CICE) and decreasing the rates for the territorial economic contribution as well as social security contributions paid by employers.

Labor market regulation

France amended its labor code to modify the amount of severance payments for employees after one, five and ten years of employment.

Gabon

✔ **Starting a business**

Gabon made starting a business easier by publishing a notice of incorporation with the company registration at the one-stop shop.

✔ **Dealing with construction permits**

Gabon made dealing with construction permits safer and less expensive by implementing decennial liability and by reducing the cost to obtain a fire safety approval.

✔ **Getting electricity**

Gabon improved the monitoring and regulation of power outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI). Gabon also improved the regulatory framework of the electricity sector as the national regulator now monitors the utility's performance on the reliability of supply.

✔ **Registering property**

Gabon made registering property easier by increasing the transparency of the land registry.

✘ **Paying taxes**

Gabon made paying taxes more difficult by levying two new taxes: the special solidarity contribution tax and the tax for professional training.

✔ **Enforcing contracts**

Gabon made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Georgia

✔ **Starting a business**

Georgia made starting a business easier by allowing voluntary value added tax registration at the time of business incorporation.

✔ **Paying taxes**

Georgia made paying taxes easier by levying income tax on distributed profits rather than on taxable profits. At the same time, Georgia made paying taxes more difficult by requiring value added tax to be imposed on advance payments for goods and services.

✔ **Enforcing contracts**

Georgia made enforcing contracts easier by introducing random and automatic assignment of cases to judges throughout the courts.

Ghana

✔ **Dealing with construction permits**
Ghana strengthened construction quality control by imposing stricter qualification requirements for professionals in charge of technical inspections.

✔ **Trading across borders**
Ghana made importing easier by implementing a paperless customs clearance processing system.

Greece

✔ **Dealing with construction permits**
Greece streamlined its construction permitting process as building owners must now use their in-house engineer for the intermediate inspection, as opposed to the municipality.

✘ **Registering property**
Greece made registering property more burdensome by requiring a property tax certificate for registering a property transfer.

Grenada

✔ **Getting credit**

Grenada improved access to credit information through the introduction of regulations that govern the licensing and functioning of credit bureaus in the member states of the Eastern Caribbean Currency Union (ECCU).

Guatemala

✔ **Starting a business**

Guatemala made starting a business easier by reducing the minimum capital requirement, reducing the registration fees and streamlining registration procedures.

Guinea

✔ **Starting a business**

Guinea made starting a business easier by allowing registration with the labor promotion agency at the one-stop shop.

✔ **Dealing with construction permits**
Guinea made dealing with construction permits less expensive and time-consuming by reducing the cost and the time needed to obtain a building permit.

✔ **Registering property**

Guinea made property registration easier by reducing the property transfer fee.

✔ **Trading across borders**

Guinea made importing easier by eliminating pre-shipment inspections for imports.

✔ **Enforcing contracts**

Guinea made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Guinea-Bissau

✔ **Enforcing contracts**

Guinea-Bissau made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Haiti

✔ **Getting credit**

Haiti improved access to credit information by launching a new credit registry.

Labor market regulation

Haiti amended its legislation pertaining to the 24-hour weekly rest period, weekly holiday and night work premiums, other work-related distribution of hours, services and minimum working age requirements.

Hong Kong SAR, China

✔ **Getting electricity**

Hong Kong SAR, China, made the process of getting an electricity connection faster by establishing a specialized task force to undertake the trenching, excavation and reinstatement of the underground cables.

Hungary

✔ **Paying taxes**

Hungary made paying taxes less costly by decreasing the social tax rate paid by the employer and by reducing the corporate income tax rate to a flat rate.

India

✔ **Starting a business**

India made starting a business easier by fully integrating multiple application forms into a general incorporation form. India also replaced the value added tax with the GST (Goods and Services Tax) for which the registration process is faster. These reforms apply to both Delhi and Mumbai. At the same time, Mumbai abolished the practice of site inspections for registering companies under the Shops and Establishments Act.

✔ **Dealing with construction permits**

India streamlined the process of obtaining a building permit and made it faster and less expensive to obtain a construction permit. It also improved building quality control by introducing decennial liability and insurance. This reform applies to both Delhi and Mumbai.

✔ **Getting electricity**

The Delhi Electricity Regulatory Commission reduced charges for low voltage connections. Getting electricity was also made easier in Delhi through a reduction in the time for the utility to carry out the external connection works.

✔ **Getting credit**

India strengthened access to credit by amending its insolvency law. Secured creditors are now given absolute priority over other claims

within insolvency proceedings. This reform applies to both Delhi and Mumbai.

✔ **Paying taxes**

India made paying taxes easier by replacing many indirect taxes with a single indirect tax, the GST, for the entire country. India also made paying taxes less costly by reducing the corporate income tax rate and the employees' provident funds scheme rate paid by the employer. This reform applies to both Delhi and Mumbai.

✔ **Trading across borders**

India reduced the time and cost to export and import through various initiatives, including the implementation of electronic sealing of containers, the upgrading of port infrastructure and allowing electronic submission of supporting documents with digital signatures. This reform applies to both Delhi and Mumbai.

Labor market regulation

India (Mumbai) changed regulations pertaining to weekly holiday work, overtime hours and paid annual leave.

Indonesia

✔ **Starting a business**

Indonesia made starting a business easier by combining different social security registrations and by reducing notarization fees in both Jakarta and Surabaya. Also, different registrations were combined at the one-stop shop in Surabaya.

✔ **Registering property**

Indonesia made registering property easier by reducing the time to solve land disputes at the first-instance court and enhanced the transparency of the land registry. This reform applies to both Jakarta and Surabaya.

✔ **Getting credit**

Indonesia improved access to credit information by distributing data from retailers and utility companies. This reform applies to both Jakarta and Surabaya.

Iran, Islamic Rep.

✔ **Paying taxes**

The Islamic Republic of Iran made paying taxes easier by introducing an online system for filing social security contributions, allowing the possibility of filing value added tax refund claims online, amending corporate income tax returns online and making payment of additional tax liability at the bank.

✔ **Trading across borders**

The Islamic Republic of Iran made exporting and importing easier by enhancing the national trade single window.

Ireland

✘ **Registering property**

Ireland made property registration more costly by increasing the stamp duty on a non-residential property transfer.

✔ **Getting credit**

Ireland improved access to credit information by establishing a new credit registry.

✔ **Enforcing contracts**

Ireland made enforcing contracts easier by introducing a consolidated law on voluntary mediation.

Israel

✔ **Registering property**

Israel made registering property easier by reducing the time needed to obtain a municipal tax clearance certificate and by increasing the transparency of the land registry and cadaster.

Labor market regulation

Israel changed regulations pertaining to working hours per week, overtime hours and maternity leave.

Italy

✘ **Paying taxes**

Italy made paying taxes more costly by introducing lower exemptions on social security contributions paid by employers for employees hired between January 1, 2016, and December 12, 2016.

Jamaica

✔ **Getting credit**

Jamaica improved access to credit information by distributing data from utility companies.

Jordan

✔ **Getting credit**

Jordan improved access to credit information by reporting data on credit payments from a retailer.

✔ **Protecting minority investors**

Jordan strengthened minority investor protections by extending access to evidence before trial, increasing shareholders' rights and role in major corporate decisions, clarifying ownership and control structures and requiring greater corporate transparency.

✔ **Paying taxes**

Jordan made paying taxes easier by implementing an online system for filing and payment of general sales tax.

✔ **Enforcing contracts**

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

Kazakhstan

✔ **Starting a business**

Kazakhstan made starting a business easier by reducing the time required for value added tax registration.

✔ **Trading across borders**

Kazakhstan made trading across borders easier by introducing an

electronic customs declaration system, ASTANA-1 IS, as well as reducing customs administrative fees.

✔ **Enforcing contracts**

Kazakhstan made enforcing contracts easier by making judgments rendered at all levels in commercial cases publicly available and publishing performance measurement reports on local commercial courts.

Kenya

✔ **Registering property**

Kenya made registering property easier by introducing an online system to clear land rent rates.

✔ **Getting credit**

Kenya strengthened access to credit by introducing a new law on secured transactions that created a unified secured transactions legal framework and establishing a new unified and notice-based collateral registry.

✔ **Protecting minority investors**

Kenya strengthened minority investor protections by increasing disclosure requirements, regulating the approval of transactions with interested parties and increasing available remedies if said transactions are prejudicial, increasing shareholders' rights and role in major corporate decisions and requiring greater corporate transparency.

✔ **Paying taxes**

Kenya made paying taxes easier by merging all permits into a single unified business permit and by simplifying the value added tax schedule on its iTax platform.

✔ **Resolving insolvency**

Kenya made resolving insolvency easier by facilitating the continuation of the debtor's business during insolvency proceedings, providing for equal treatment of creditors in reorganization proceedings and granting creditors greater participation in the insolvency proceedings.

Kosovo

✔ **Dealing with construction permits**

Kosovo made dealing with construction permits easier by streamlining the inspection system through the use of an in-house engineer.

✔ **Paying taxes**

Kosovo made paying taxes easier by allowing taxpayers to claim value added tax refund on the standard value added tax return form, by streamlining the value added tax audit process and by eliminating the requirement to report purchases over €500 ($570).

✔ **Trading across borders**

Kosovo made exporting easier by streamlining customs clearance at the border.

Kuwait

✔ **Starting a business**

Kuwait made starting a business easier by eliminating the paid-in minimum capital requirement.

✔ **Protecting minority investors**

Kuwait strengthened minority investor protections by requiring an independent review of related-party transactions and clarifying ownership and control structures.

Kyrgyz Republic

✔ **Protecting minority investors**

The Kyrgyz Republic strengthened minority investor protections by increasing shareholders' rights and role in major corporate decisions, strengthening the independence of boards of directors and barring subsidiaries from acquiring shares issued by their parent companies.

✔ **Trading across borders**

The Kyrgyz Republic made trading across borders easier by streamlining exports within the Eurasian Economic Union.

✔ **Enforcing contracts**

The Kyrgyz Republic made enforcing contracts easier by introducing a pretrial conference as part of the case management techniques in court and adopting a consolidated law on voluntary mediation.

✔ **Resolving insolvency**

The Kyrgyz Republic made resolving insolvency easier by facilitating the continuation of the debtor's business during insolvency proceedings and granting creditors greater access to information on the debtor's financial situation during the proceedings.

Lao PDR

✔ **Trading across borders**

Lao PDR made trading across borders faster by streamlining the customs clearance process.

Latvia

✘ **Registering property**

Latvia made property transfer less transparent by not publishing statistical data on the number of land disputes for 2017.

Lesotho

✔ **Trading across borders**

Lesotho made exporting and importing easier by implementing an automated customs data management system, ASYCUDA.

Lithuania

✔ **Protecting minority investors**

Lithuania strengthened minority investor protections by introducing

greater requirements for the disclosure of the compensation of directors and other high-ranking officers on an individual basis.

✔ **Paying taxes**

Lithuania made paying taxes easier by merging the filing and payment of two labor contributions and issuing prepopulated value added tax returns.

✔ **Trading across borders**

Lithuania made exporting easier by enhancing its automated customs data management system.

Labor market regulation

Lithuania changed legislation on working hours, paid annual leave, as well as notice period and severance payments in case of redundancy.

Luxembourg

Labor market regulation

Luxembourg increased post-natal maternity leave, amended statutory provisions for leave for personal reasons and family leave, introduced state co-financing of professional training and amended pre-retirement rules.

Macedonia, FYR

✔ **Dealing with construction permits**

FYR Macedonia made the construction permitting process less costly by reducing the land development fees.

Madagascar

✔ **Dealing with construction permits**

Madagascar strengthened construction quality control by appointing an independent architect in the commission tasked with reviewing building permit applications and reduced the cost to obtain a building permit.

✔ **Getting credit**

Madagascar improved access to credit information through the introduction of a new law governing the establishment, licensing and functioning of credit bureaus.

✔ **Enforcing contracts**

Madagascar made enforcing contracts easier by introducing an automated system that randomly assigns cases to judges and that allows judges to manage cases electronically.

Malawi

✔ **Registering property**

Malawi made property transfer faster by decentralizing the consent to transfer property to local government authorities.

✔ **Enforcing contracts**

Malawi made enforcing contracts easier by adopting new civil procedure rules regulating time standards for key court events.

Malaysia

✔ **Starting a business**

Malaysia made starting a business easier by introducing an online registration system for the goods and service tax.

✔ **Dealing with construction permits**

Malaysia streamlined the process of obtaining a building permit and made it faster to obtain construction permits.

✔ **Getting electricity**

Malaysia made getting electricity easier by eliminating the site visit for new commercial electricity connections.

✔ **Registering property**

Malaysia made property transfer simpler by implementing an online single window platform to carry out property searches.

✔ **Trading across borders**

Malaysia made trading across borders easier by introducing electronic forms and by enhancing its risk-based inspection system. Malaysia also made importing and exporting easier by improving infrastructure and the port operation system at Port Klang.

✔ **Resolving insolvency**

Malaysia made resolving insolvency easier by introducing the reorganization procedure.

Labor market regulation

Malaysia changed regulations pertaining to unemployment protection.

Mali

✔ **Enforcing contracts**

Mali made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Labor market regulation

Mali introduced language guaranteeing equal remuneration for work of equal value in the legislation.

Malta

✔ **Dealing with construction permits**

Malta made dealing with construction permits easier by streamlining the process of obtaining a building permit. On the other hand, Malta increased the time to issue a building permit.

Marshall Islands

✘ **Paying taxes**

The Marshall Islands made paying taxes more costly by raising the retirement fund rate paid by employers.

Mauritania

✔ **Starting a business**

Mauritania made starting a business less costly by eliminating the company deed registration fees.

✔ **Dealing with construction permits**

Mauritania increased the transparency of dealing with construction permits

by publishing regulations related to construction online free of charge.

✔ **Getting credit**

Mauritania improved its credit information system by guaranteeing by law borrowers' right to inspect their personal data.

Mauritius

✔ **Starting a business**

Mauritius made starting a business easier by linking the database of the business registry with the database of the social security office. Mauritius also eliminated the requirement for married women to provide a marriage certificate when applying for a national identity card.

✔ **Registering property**

Mauritius made registering property easier by increasing the transparency of the land administration system.

✔ **Protecting minority investors**

Mauritius strengthened minority investor protections by clarifying ownership and control structures and requiring greater corporate transparency.

✔ **Paying taxes**

Mauritius made paying taxes easier by introducing an expedited processing system for value added tax refunds and by upgrading its online platform to allow for the online submission of invoices and amended corporate income tax returns.

✔ **Trading across borders**

Mauritius made exporting easier by introducing a risk-based management system.

Mexico

✘ **Dealing with construction permits**

Mexico (Mexico City) made dealing with construction permits more expensive by amending the tax code.

Moldova

✔ **Starting a business**

Moldova made starting a business easier by removing the requirement to file separately for registration with the national statistics bureau.

Mongolia

✔ **Enforcing contracts**

Mongolia made enforcing contracts easier by reducing the fees that are advanced by the plaintiff to enforce a judgment.

Morocco

✔ **Starting a business**

Morocco made starting a business less costly by abolishing the deed registration fee and stamp duties.

✔ **Registering property**

Morocco made registering property easier by increasing the transparency of the land registry and cadaster and by streamlining administrative procedures.

✔ **Trading across borders**

Morocco made exporting and importing easier by implementing a paperless customs clearance system and improving infrastructure at the port of Tangier.

✔ **Resolving insolvency**

Morocco made resolving insolvency easier by facilitating the commencement of proceedings, encouraging the continuation of the debtor's business during insolvency proceedings and by making insolvency proceedings more accessible for creditors and granting them greater participation in the proceedings.

Mozambique

✘ **Starting a business**

Mozambique made starting a business more expensive by increasing the cost to publish the company's deed. At the same time, Mozambique made starting a business less costly by replacing the business license with a notification of activity for some sectors.

✔ **Getting electricity**

Mozambique improved the monitoring and regulation of power outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI). Mozambique also made getting electricity faster by imposing new deadlines for connection procedures and streamlining processes.

✔ **Paying taxes**

Mozambique made paying taxes easier by reducing the mandatory carry-forward period before taxpayers can request a value added tax cash refund to four months (from 12 months previously).

✔ **Trading across borders**

Mozambique made trading across borders easier by streamlining the submission of documents for imports, improving infrastructure at the Ressano Garcia border crossing and simplifying export documentary compliance.

Labor market regulation

Mozambique introduced a new social security regulation.

Myanmar

✔ **Starting a business**

Myanmar made starting a business less expensive by reducing the registration fee.

✔ **Getting electricity**

Myanmar improved the monitoring and regulation of power outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI). Myanmar also made getting electricity

more transparent by publishing electricity tariffs online.

Namibia

✔ **Enforcing contracts**

Namibia made enforcing contracts easier by making performance measurement reports publicly available to show the court's performance and the progress of cases through the court.

Nepal

✘ **Paying taxes**

Nepal made paying taxes more difficult by introducing a new labor contribution (gratuity contribution), medical insurance and accident insurance paid by the employer.

Labor market regulation

Nepal changed regulations pertaining to fixed-term contracts, probationary periods, working hours, paid maternity and sick leave, night work for women, third-party approval in case of redundancy and unemployment protection.

New Zealand

✔ **Starting a business**

New Zealand made starting a business less expensive by reducing the fees for name search and company incorporation.

Nicaragua

✔ **Getting credit**

Nicaragua strengthened access to credit by establishing a unified collateral registry.

Niger

✔ **Dealing with construction permits**

Niger made dealing with construction permits less costly by reducing the fees associated with obtaining a building permit.

✔ **Getting electricity**

Niger made the process of getting an electricity connection faster by increasing the stock of material the utility carries and by allowing the internal wiring certificate of conformity to be obtained at the same time as the external connection works.

✔ **Registering property**

Niger made registering property faster by decreasing the time needed to transfer and register property.

✔ **Enforcing contracts**

Niger made enforcing contracts easier by introducing a simplified procedure for small claims, rules limiting adjournments and mediation as an alternative dispute resolution mechanism.

Nigeria

✔ **Starting a business**

Nigeria made starting a business easier by reducing the time needed to register a company at the corporate affairs commission and introducing an online platform to pay stamp duty. This reform applies to both Kano and Lagos.

✔ **Getting electricity**

Nigeria made getting electricity easier by requiring that the distribution companies obtain the right of way on behalf of the customers and by turning on the electricity once the meter is installed. This reform applies to both Kano and Lagos.

✘ **Registering property**

Nigeria (Kano) made property registration less transparent by no longer publishing online the fee schedule and the list of documents necessary to register a property.

✔ **Trading across borders**

Nigeria reduced the time needed to export and import by implementing joint inspections, the NICIS2 electronic system and around-the-clock operations at Apapa Port. This reform applies to both Kano and Lagos.

✔ **Enforcing contracts**

Nigeria (Lagos) made enforcing contracts easier by issuing new rules of civil procedure for small claims courts which limit adjournments to unforeseen and exceptional circumstances.

Norway

Labor market regulation

Norway amended its legislation to allow for night work until 11:00 PM if an employer and employee enter into a written agreement.

Oman

✘ **Paying taxes**

Oman made paying taxes more costly by increasing the corporate income tax rate and by eliminating the tax exemption on the first 30,000 Omani rials ($78,000) of taxable profits.

Pakistan

✔ **Starting a business**

Pakistan made starting a business easier by enhancing the online one-stop registration system, replacing several forms for incorporation with a single application and establishing information exchange between the registry and the tax authority. This change applies to both Karachi and Lahore.

✔ **Registering property**

Pakistan (Lahore) made registering property easier by streamlining and automating administrative procedures and by increasing the transparency of its land administration system. Pakistan (Karachi) made registering property easier by increasing the transparency of the land registry.

✔ **Resolving insolvency**

Pakistan made resolving insolvency easier by introducing the reorganization

procedure and improving the continuation of the debtor's business during insolvency proceedings. This change applies to both Karachi and Lahore.

Panama

✔ **Paying taxes**

Panama made paying taxes easier by establishing an online system for filing and payment of corporate income tax, value added tax and real estate tax.

Papua New Guinea

✔ **Getting electricity**

Papua New Guinea improved the reliability of the electricity supply in Port Moresby by increasing power generation capacity.

✔ **Registering property**

Papua New Guinea made registering property easier by increasing the transparency of the land administration system.

✔ **Protecting minority investors**

Papua New Guinea strengthened minority investor protections by introducing greater requirements for the disclosure of direct and indirect beneficial ownership stakes in publicly-listed companies.

✘ **Paying taxes**

Papua New Guinea made paying taxes more difficult by mandating bi-weekly reporting and payment of contributions paid by the employer to the superannuation fund.

Paraguay

✔ **Getting electricity**

Paraguay increased the reliability of power supply by rolling out a Supervisory Control and Data Acquisition (SCADA) automatic energy management system for the monitoring of outages.

✔ **Trading across borders**

Paraguay reduced the time needed to import by introducing an electronic signature for import customs clearance.

Peru

✔ **Starting a business**

Peru made starting a business faster by reducing the time required to obtain the municipal license and building safety technical inspection from the district council.

✔ **Dealing with construction permits**

Peru strengthened construction quality control by imposing stricter qualification requirements for professionals in charge of technical inspections.

Philippines

✔ **Starting a business**

The Philippines made starting a business easier by simplifying tax registration and business licensing processes. At the same time, the Philippines increased tax registration costs.

✔ **Dealing with construction permits**

The Philippines improved risk management practices in the construction sector, with latent defect liability insurance now commonly obtained by industry players.

✔ **Protecting minority investors**

The Philippines strengthened minority investor protections by increasing shareholders' rights and role in major corporate decisions and clarifying ownership and control structures.

✘ **Trading across borders**

The Philippines made trading across borders more difficult by increasing the number of inspections for importing, thereby increasing the average time for border compliance.

Poland

✘ **Paying taxes**

Poland made paying taxes more complicated by requiring the monthly reporting of value added tax returns, extending the list of goods and services subject to a reverse charge mechanism and introducing new reporting obligations for SAF-T files.

✔ **Enforcing contracts**

Poland made enforcing contracts easier by introducing an automated system to assign cases to judges randomly.

Portugal

✘ **Registering property**

Portugal made registering property more burdensome by reducing the number of officials that can register property transfers.

Puerto Rico (U.S.)

✔ **Enforcing contracts**

Puerto Rico (territory of the United States) made enforcing contracts easier by introducing a web-based platform that offers lawyers a single access point for electronic filing of the initial complaint and for electronic payment of court fees. The system also allows lawyers and judges to manage case files throughout the litigation process.

Qatar

✔ **Starting a business**

Qatar made starting a business easier by removing the requirement to open a bank account to deposit the minimum capital.

✔ **Getting credit**

Qatar improved access to credit information by guaranteeing borrowers the legal right to inspect their credit data from the credit registry.

Romania

✘ **Starting a business**

Romania made starting a business more cumbersome by introducing fiscal risk assessment criteria for value added tax applications, thereby increasing the time required to register as a value added tax payer.

Russian Federation

✔ **Dealing with construction permits**

Russia made the process of obtaining a building permit faster by reducing the time needed to obtain construction and occupancy permits. Russia also increased quality control during construction by introducing risk-based inspections. This reform applies to both Moscow and St. Petersburg.

✔ **Getting electricity**

Russia made getting electricity faster by imposing new deadlines for connection procedures and by upgrading the utility's single window as well as its internal processes. Getting electricity was also made cheaper by reducing the costs to obtain a connection to the electric network. This reform applies to both Moscow and St. Petersburg.

✔ **Paying taxes**

Russia made paying taxes less costly by allowing a higher tax depreciation rate for fixed assets. This reform applies to both Moscow and St. Petersburg.

✔ **Trading across borders**

Russia made trading across borders easier by prioritizing online customs clearance and introducing shortened time limits for its automated completion. This reform applies to both Moscow and St. Petersburg.

Rwanda

✔ **Starting a business**

Rwanda made starting a business less costly by replacing electronic billing machines with free software for value added tax invoices.

✔ **Getting electricity**

Rwanda improved the monitoring and regulation of power outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI). Rwanda also made getting electricity more time and cost efficient by having the utility supply all connection material.

✔ **Registering property**

Rwanda made registering property easier by improving the land dispute resolution mechanisms of the land administration system.

✔ **Getting credit**

Rwanda strengthened access to credit by enacting a new insolvency law. An automatic stay is now imposed on secured creditors for a period of six months and the law provides for relief from such stay when the assets are perishable or are not needed for the reorganization of the company.

✔ **Trading across borders**

Rwanda reduced the time required to export and import by implementing the Single Customs Territory, risk-based inspections and online certificates.

✔ **Enforcing contracts**

Rwanda made enforcing contracts easier by issuing new rules of civil procedure which limit adjournments to unforeseen and exceptional circumstances.

✔ **Resolving insolvency**

Rwanda made resolving insolvency easier by making insolvency proceedings more accessible for creditors and granting them greater participation in the proceedings. Rwanda also made resolving insolvency more difficult by hindering the continuation of the debtor's business during insolvency proceedings.

San Marino

✘ **Registering property**

San Marino made registering property more expensive by increasing the property transfer tax.

✔ **Getting credit**

San Marino improved access to credit information by launching a new credit registry.

São Tomé and Príncipe

✔ **Enforcing contracts**

São Tomé and Príncipe made enforcing contracts easier by adopting a new code of procedural costs that simplified and reduced court fees.

Saudi Arabia

✔ **Getting electricity**

Saudi Arabia improved the reliability of electricity supply by imposing a new compensation scheme to incentivize the utility to improve service reliability.

✔ **Protecting minority investors**

Saudi Arabia strengthened minority investor protections by providing clear rules for the liability of directors and increasing the role of shareholders in major decisions.

✔ **Trading across borders**

Saudi Arabia made exporting and importing easier by launching a new electronic single window and extending the hours of operation of customs at the Jeddah port.

✔ **Enforcing contracts**

Saudi Arabia made enforcing contracts easier by introducing an e-system that allows plaintiffs to file the initial complaint electronically and amending the civil procedure rules to introduce time standards for key court events.

Senegal

✔ **Registering property**

Senegal made registering property easier by decreasing the time needed to transfer and register property.

✔ **Enforcing contracts**

Senegal made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Serbia

✔ **Dealing with construction permits**

Serbia made dealing with construction permits faster by introducing an electronic application system.

Singapore

✔ **Starting a business**

Singapore made starting a business easier by abolishing the corporate seals.

✔ **Enforcing contracts**

Singapore made enforcing contracts easier by introducing a consolidated law on voluntary mediation.

Slovak Republic

✔ **Enforcing contracts**

The Slovak Republic made enforcing contracts easier by implementing electronic service of process.

Slovenia

✘ **Starting a business**

Slovenia made starting a business more complicated by requiring companies to report their beneficial ownership separately from business incorporation.

✔ **Enforcing contracts**

Slovenia made enforcing contracts easier by introducing a pre-trial conference as part of the case management techniques used in court.

South Africa

✔ **Starting a business**

South Africa made starting a business easier by reducing the time for online business registration.

✔ **Getting electricity**

South Africa improved the monitoring and regulation of power outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI).

South Sudan

Labor market regulation

South Sudan introduced a new Labor Act which modified the rules on working hours, leave benefits and severance payments.

Sri Lanka

✔ **Dealing with construction permits**

Sri Lanka made dealing with construction permits easier by launching a single window, increasing transparency by providing online access to building regulations and reducing the processing times to issue several building certificates.

✔ **Registering property**

Sri Lanka made property registration easier by implementing a single window to streamline the process of delivering several certificates and increased transparency by providing online access to cadastral information.

✔ **Paying taxes**

Sri Lanka made paying taxes easier by introducing online systems for filing corporate income tax, value added tax and employee trust fund contributions.

✔ **Enforcing contracts**

Sri Lanka made enforcing contracts easier by introducing a pre-trial conference as part of the case management techniques used in court.

Sudan

✔ **Starting a business**

Sudan made starting a business easier by removing the requirement to have a site inspection to obtain the certificate of incorporation.

✔ **Getting credit**

Sudan strengthened access to credit by amending its companies act. An automatic stay is now imposed on secured creditors for a period of 30 days and the law provides for relief from such stay when the assets are perishable or are not needed for the reorganization of the company. Secured creditors are now given absolute priority over other claims, such as labor and tax, within bankruptcy proceedings.

✔ **Protecting minority investors**

Sudan strengthened minority investor protections by easing access to evidence in shareholder litigation and increasing rights and role of shareholders in private companies.

✔ **Enforcing contracts**

Sudan made enforcing contracts easier by recognizing voluntary conciliation and mediation as ways of resolving commercial disputes.

✔ **Resolving insolvency**

Sudan made resolving insolvency easier by facilitating the continuation of the debtor's business during insolvency proceedings, providing for the rejection of undervalued transactions and overly burdensome contracts and granting creditors greater participation in the proceedings.

Taiwan, China

✔ **Dealing with construction permits**

Taiwan, China, made dealing with construction permits less time-consuming by improving the efficiency of its single window counter in the Taipei City Construction Management Office.

✔ **Protecting minority investors**

Taiwan, China, strengthened minority investor protections by enhancing ownership and control structures in listed companies.

Tajikistan

✔ **Trading across borders**

Tajikistan made trading across borders easier by streamlining customs clearance with Uzbekistan through the Simplified Customs Corridor agreement.

Tanzania

✔ **Starting a business**

Tanzania made starting a business easier by launching online company registrations.

Thailand

✔ **Starting a business**

Thailand made starting a business less costly by introducing fixed registration fees.

✔ **Getting electricity**

Thailand made getting electricity easier by streamlining the number of procedures needed to obtain a new connection. Thailand also increased the transparency of electricity tariff changes.

✔ **Paying taxes**

Thailand made paying taxes easier by enhancing its online platform for calculating and filing corporate income tax.

✔ **Trading across borders**

Thailand made trading across borders faster by introducing the E-Matching system for electronic cargo control, thereby reducing the time for border compliance.

Timor-Leste

✔ **Starting a business**

Timor-Leste made starting a business less costly by reducing the paid-in minimum capital requirement.

Togo

✔ **Starting a business**

Togo made starting a business easier by reducing the minimum capital requirement, introducing an online platform for company name search, reducing the registration fees and allowing entrepreneurs to pay the fees directly at the one-stop shop.

✔ **Dealing with construction permits**

Togo made dealing with construction permits safer by implementing decennial liability and insurance and strengthening quality control before construction. Togo also reduced the cost to obtain a building permit.

✔ **Getting electricity**

Togo improved the monitoring and regulation of power outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI). Togo also made getting electricity less costly by reducing the amount billed by the utility for the external works as well as the security deposit for a new connection.

✔ **Registering property**

Togo reduced the time needed to transfer property by scanning the majority of land titles in Lomé and by creating an office exclusively dedicated to property transfers. Togo also reduced the property transfer tax and increased transparency by making information on cadastral plans and land title ownership freely accessible to all citizens.

✔ **Paying taxes**

Togo made paying taxes easier by introducing an online platform for filing corporate income tax and value-added tax. Togo also made paying taxes less costly by lowering the corporate income tax rate.

✔ **Enforcing contracts**

Togo made enforcing contracts easier by adopting a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

Trinidad and Tobago

✘ **Paying taxes**

Trinidad and Tobago made paying taxes more costly by increasing the corporate income tax rate.

Tunisia

✔ **Starting a business**

Tunisia made starting a business easier by combining different registrations at the one-stop shop.

✔ **Registering property**

Tunisia made registering property easier by increasing the transparency of the cadaster.

✔ **Protecting minority investors**

Tunisia strengthened minority investor protections by improving disclosure requirements of related-party transactions to the public and by requiring disclosure of directorships and primary employment.

✔ **Paying taxes**

Tunisia made paying taxes easier by not extending the exceptional corporate income tax contribution introduced in 2016.

Turkey

✔ **Starting a business**

Turkey made starting a business easier by removing the paid-in minimum capital requirement and by eliminating the notarization of company documents and legal books.

✔ **Dealing with construction permits**

Turkey increased the transparency of its building regulations by publishing online all pre-application requirements needed to obtain a construction permit. Turkey also strengthened construction quality control by imposing stricter qualification requirements for professionals in charge of approving architectural plans.

✘ **Registering property**

Turkey made registering property more expensive by increasing the costs of transferring property.

✔ **Getting credit**

Turkey strengthened access to credit by extending the security interest to products, proceeds and replacements of the original collateral; secured creditors are now given absolute priority over other claims, such as labor and tax, both outside and within bankruptcy proceedings. Turkey also improved access to credit information by reporting data on arrears from telecommunications companies.

✔ **Paying taxes**

Turkey made paying taxes easier by improving the online portal for filing and payment of taxes.

✔ **Trading across borders**

Turkey reduced the time and cost to export and import through various initiatives, including expanding the functionalities of the national trade single window, enhancing the risk management system and lowering customs brokers' fees.

✔ **Enforcing contracts**

Turkey made enforcing contracts easier by publishing judgments rendered at all levels in commercial cases and by introducing financial incentives for mediation.

✔ **Resolving insolvency**

Turkey made resolving insolvency easier by introducing the possibility to obtain post-commencement credit, improving voting arrangements in reorganization and granting creditors greater participation in the proceedings.

Uganda

✔ **Trading across borders**

Uganda reduced the time needed to export and import by further implementing the Single Customs Territory, as well as by developing the Uganda Electronic Single Window and the Centralized Document Processing Centre.

Ukraine

✘ **Dealing with construction permits**

Ukraine made construction permitting more costly by increasing the contribution fee to the city social and engineering-transport infrastructure. On the other hand, Ukraine made dealing with construction permits easier by eliminating a requirement that investors obtain clearance from the State Service of Ukraine for Emergency Situations.

✔ **Protecting minority investors**

Ukraine strengthened minority investor protections by increasing the requirements for the disclosure in annual reports of related-party transactions.

✔ **Trading across borders**

Ukraine made trading across borders easier by eliminating the verification requirement on auto parts from the State Service of Export Control.

✔ **Enforcing contracts**

Ukraine made enforcing contracts easier by introducing a simplified procedure for small claims and pretrial conferences as part of the case management techniques used in all commercial courts.

United Arab Emirates

✔ **Starting a business**

The United Arab Emirates made starting a business easier by improving online registration.

✔ **Getting electricity**

The United Arab Emirates made getting electricity easier by eliminating all costs for commercial and industrial connections of up to 150 kilo-Volt-Amperes (kVA).

✔ **Registering property**

The United Arab Emirates made registering property easier by increasing the transparency of the land administration system.

✔ **Getting credit**

The United Arab Emirates strengthened access to credit by introducing the possibility of granting a nonpossessory security right in a single category of movable assets without requiring a specific description of the collateral, by allowing out-of-court enforcement of the security interest and by establishing a unified and modern collateral registry.

United Kingdom

✔ **Getting electricity**

The United Kingdom made getting electricity faster by implementing several initiatives to expedite the external connection works performed by sub-contractors.

United States

Labor market regulation

The United States (New York City) changed regulations pertaining to parental leave.

Uruguay

✔ **Dealing with construction permits**

Uruguay improved the quality of its building regulations by creating an online portal providing information on the requirements and fees to obtain a building permit.

Uzbekistan

✔ **Protecting minority investors**

Uzbekistan strengthened minority investor protections by clarifying the ownership and control structures of listed companies.

✔ **Paying taxes**

Uzbekistan made paying taxes less costly by introducing new classification criteria for enterprises. The new classification allows small enterprises to pay a single social contribution at a fixed rate, but not less than 65% of the minimum wage for each employee.

✔ **Trading across borders**

Uzbekistan made trading across borders faster by introducing an electronic application and payment system for several export certificates, reducing the time for export documentary compliance.

Vietnam

✔ **Starting a business**

Vietnam made starting a business easier by publishing the notice of incorporation online and by reducing the cost of business registration.

✔ **Paying taxes**

Vietnam made paying taxes easier by no longer requiring hard copy submission of the value added tax return and allowing joint payment of the business license tax and value added tax. Vietnam also made paying taxes less costly by reducing the employer's contribution to the labor fund.

✔ **Enforcing contracts**

Vietnam made enforcing contracts easier by making judgments rendered at all levels in commercial cases available to the public online.

West Bank and Gaza

✔ **Registering property**

West Bank and Gaza made property registration easier by removing the mandatory requirement to obtain a security check when issuing a purchase permit and publishing official statistics on property transactions at the land registry.

Zambia

✔ **Enforcing contracts**

Zambia made enforcing contracts easier by making judgments rendered in commercial matters at the appellate and supreme court levels available to the general public online.

Zimbabwe

✔ **Starting a business**

Zimbabwe made starting a business easier by reducing the time needed to obtain a business license.

✔ **Dealing with construction permits**

Zimbabwe made dealing with construction permits faster by issuing building permits through a one-stop shop.

✔ **Getting credit**

Zimbabwe improved access to credit information by increasing the coverage of the credit registry and providing consumer and commercial credit scores to banks and financial institutions.

✔ **Enforcing contracts**

Zimbabwe made enforcing contracts easier by making judgments rendered at the appellate and supreme court level in commercial cases available to the general public online.